Quality Review Packet

Non-resident VITA
International Student and Scholar Office (ISSS)
Brigham Young University

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The following table provides a high-level overview of the forms and schedules that should be generated and completed based on common taxpayer situations. **Before reviewing the details of each form, scroll through and skim the generated tax return to ensure that it includes the taxpayer's corresponding forms**. Start with the forms every international student should have, then consider additional forms based on the taxpayer's situation.

	Every International Student	**If the taxpayer received Form 1042-S income codes 1 or 23**	**If the taxpayer received a Form 1042-S income code 16**	**If the taxpayer had capital gain/loss or dividends**	**If the taxpayer had Marketplace Insurance (Form 1095-A)**
Form 8879	X				
Form 1040-NR	X				
Schedule A	X*				
Schedule NEC		X		X	
Schedule OI	X				
Schedule 1			X		
Schedule 2 or 3~					X
Form 8962					X
Form 8843	X				
Form 1042-S^		X	X		
State Tax Return	X				

*Students from India taking the standard deduction will not have Schedule A. Taxpayers who didn't qualify for itemized deductions will not have Schedule A either.

~Schedule 2 or 3 is generated depending on whether PTC is larger than Advanced PTC. Most taxpayers receiving a Form 1095-A should generate either (TaxSlayer should automatically generate the form).

^For each Form 1042-S a taxpayer receives, a corresponding Form 1042-S is generated in the tax return.

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶ 1

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I **Tax Return Information — Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN ☐☐☐☐☐ as my
ERO firm name — Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN ☐☐☐☐☐ as my
ERO firm name — Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only—continue below

Notes

1. This section should show the taxpayer's name and the high-level tax return information. Checking the rest of the forms should confirm whether this information is correct.

1

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** 2025 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

2

Your first name and middle initial	Last name	Your identifying number (see instructions)
John	Doe	1 2 3 4 5 6 7 8 9

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
100 W 200 N	0

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Provo	UT	84602

Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box. ☑ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

3

If you chec e QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . ☐ **Yes** ☐ **No**

Dependents (see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Notes

1. Ensure the generated form is titled 1040-NR rather than 1040. If Form 1040-NR is not generated, follow the instructions in the how-to-self-file PowerPoint to restart the tax return and correct the filing status.
2. This section should show the taxpayer's name as shown on their Social Security card and their Social Security Number. The address should be the taxpayer's U.S. residential address.
3. The filing status should be single or married filing separately if married. Non-residents cannot file taxes jointly with their spouse.
    a. Only residents from Canada, Mexico, Republic of Korea (S. Korea), and India may qualify for the Qualifying Widow(er) with Dependent Child(ren) status, if applicable.

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	5000
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 31			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions). Enter type and amount:			1h	
i	Reserved for future use	1i			
j	Reserved for future use			1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	5000		
z	Add lines 1a through 1h			1z	5000
2a	Tax-exempt interest 2a		b Taxable interest	2b	
3a	Qualified dividends 3a		b Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
4a	IRA distributions 4a		b Taxable amount	4b	
c	Check if (see instructions) 1 ☐ Rollover		2 ☐ QCD 3 ☐		
5a	Pensions and annuities 5a		b Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover		2 ☐ PSO 3 ☐		
6	Reserved for future use			6	
7a	Capital gain or (loss). Attach Schedule D if required			7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1 (Form 1040), line 10			8	2000
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**			9	7000
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	7000

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040-NR** (2025) Created 9/8/25

QNA

Notes

1. Box 1a should display the amount of wages on the taxpayer's Form W-2. If the taxpayer has multiple W-2s, this number will be the sum of the wages.
   a. **If the taxpayer has an income treaty that the Tax Office didn't claim,** the amount will be reduced by the treaty amount claimed on Schedule OI – General Information.
2. Box 1k shows the amount of treaty the taxpayer is claiming. If claiming multiple treaties (wage & scholarship), the amount will be a sum.
   a. This amount comes from Schedule OI – Income Exempt from Tax.
3. Scholarship income exceeding tuition, books, & fees and not exempt by a tax treaty will be listed on Schedule 1 and reported on line 8 on Form 1040-NR.

JOHN DOE 123-45-6789

Form 1040-NR (2025) Page 2

Tax and Credits	11b	Amount from line 11a (adjusted gross income)			11b	7000
	12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12	1030
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a			
	b	Exemptions for estates and trusts only (see instructions)	13b			
	c	Additional deductions from Schedule 1-A, line 38	13c			
	14	Add lines 12 through 13c			14	1030
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15	5970
	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	598
	17	Amount from Schedule 2 (Form 1040), line 3			17	
	18	Add lines 16 and 17			18	598
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19	
	20	Amount from Schedule 3 (Form 1040), line 8			20	
	21	Add lines 19 and 20			21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	598
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	51		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b			
	c	Transportation tax (see instructions)	23c			
	d	Add lines 23a through 23c			23d	51
	24	Add lines 22 and 23d. This is your **total tax**			24	649
Payments and Refundable Credits	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	1200		
	b	Form(s) 1099	25b			
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	1200
	e	Form(s) 8805			25e	
	f	Form(s) 8288-A			25f	
	g	Form(s) 1042-S			25g	336
	26	2025 estimated tax payments and amount applied from 2024 return			26	
	27	Reserved for future use	27			
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28			
	29	Credit for amount paid with Form 1040-C	29			
	30	Refundable adoption credit from Form 8839, line 13	30			
	31	Amount from Schedule 3 (Form 1040), line 15	31	200		
	32	Add lines 28, 29, 30, and 31. These are your **total other payments and refundable credits**			32	200
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments**			33	1736
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	1087
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a	1087
Direct deposit? See instructions.	b	Routing number X X X X X X X X X	c Type: ☐ Checking ☐ Savings			
	d	Account number X X X X X X X X X X X X X X X X				
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
	36	Amount of line 34 you want **applied to your 2026 estimated tax**	36			
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37	
	38	Estimated tax penalty (see instructions)	38			

Notes

1. Box 12 should show the sum of deductions taken on Schedule A (charitable contributions and state income taxes paid last year).
    a. If the taxpayer is a student from India, this amount will be equal to the standard deduction.
2. Box 25a shows the sum of federal taxes withheld from Form W-2.
3. Box 25g shows the Sum of federal taxes withheld from Form 1042-S.

SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2025

Attachment Sequence No. **7A**

Name shown on Form 1040-NR	Your identifying number
JOHN DOE	123-45-6789

Taxes You Paid

1a	State and local income taxes	1a	830		
b	Enter the smaller of line 1a or $40,000 ($20,000 if married filing separately). If Form 1040-NR, line 11b is more than $500,000 ($250,000 if married filing separately), see instructions			1b	830

Gifts to U.S. Charities

Caution: If you made a gift and got a benefit for it, see instructions.

2	Gifts by cash or check. If you made any gift of $250 or more, see instructions	2	200		
3	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	3			
4	Carryover from prior year	4			
5	Add lines 2 through 4			5	200

Casualty and Theft Losses

6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			6	

Other Itemized Deductions

7	Other—from list in instructions. List type and amount:			7	

Total Itemized Deductions

8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8	1030

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule A (Form 1040-NR) 2025 Created 12/19/25

QNA

Notes

1. Box 1a shows the amount of state income taxes paid by the taxpayer during the tax year. If the taxpayer paid state taxes owed from the prior-year tax return during the tax year, those payments may also be deductible.
    a. The taxpayer can verify if they owed state income tax by checking their prior-year State Tax Return.
2. Box 2 shows the amount of money donated to charities in the United States in the last tax year.
    a. If the taxpayer donated to the Church of Jesus Christ of Latter-Day Saints, they can log into their Church account online and find their donation statement to verify the amount.
3. Box 8 should match Box 12 on Form 1040-NR (it should because the forms are automatically generated).

SCHEDULE NEC (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

OMB No. 1545-0074
2025
Attachment Sequence No. **7B**

Name shown on Form 1040-NR: JOHN DOE

Your identifying number: 123-45-6789

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify) %	(d) Other (specify) %
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c			120		
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). **If zero or less, enter -0-.**						
a Winnings _____						
b Losses _____	10c					
11 Gambling—Residents of countries other than Canada. **Note:** Enter winnings only. Losses aren't allowed	11					
12 Other (specify): OTHER	12			50		
13 Add lines 1a through 12 in columns (a) through (d)	13			170		
14 **Multiply line 13 by rate of tax at top of each column**	14			51		
15 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	15					51

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).

17 Add columns (f) and (g) of line 16	17	( )
18 **Capital gain.** Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-	18	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. **Schedule NEC (Form 1040-NR) 2025** Created 4/16/25

Notes

The Schedule NEC generated from TaxSlayer has a horizontal orientation. The schedule in this packet is turned for better readability.

1. Box 1a will show the amount of dividends the taxpayer received in the last year, if any.
    a. The column represents the corresponding tax rate per tax treaty (to be found on Publication 4011).
2. Box 2c should show the amount of interest accrued on the $ 4,000 international student deposits made before Winter 2023. The amount comes from Form 1042-S income code 01.
    a. The column represents the corresponding tax rate on the Form 1042-S.
3. Box 9 should show the total capital gain/loss incurred by the taxpayer in the last year, if any.
    a. The column represents the corresponding tax rate per tax treaty (to be found on Publication 4011).
4. Box 12 shows the amount of other income reported on Form 1042-S income code 23.
    a. The column represents the corresponding tax rate on the Form 1042-S.

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074

2025

Attachment Sequence No. **7C**

Name shown on Form 1040-NR: JOHN DOE

Your identifying number: 123-45-6789

1

A Of what country or countries were you a citizen or national during the tax year? CANADA

B In what country did you claim residence for tax purposes during the tax year? ESTONIA

2

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . ☐ **Yes** ☒ **No**

D Were you ever:

1. A U.S. citizen? . . . ☐ **Yes** ☒ **No**
2. A green card holder (lawful permanent resident) of the United States? . . . ☐ **Yes** ☒ **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

3

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. F1

4

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . ☐ **Yes** ☒ **No**
If you answered "Yes," indicate the date and nature of the change:

G List all dates you entered and left the United States during 2025. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H . . . ☐ Canada ☐ Mexico

5

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
/ /	/ /	/ /	/ /
/ /	/ /	/ /	/ /
/ /	/ /	/ /	/ /
/ /	/ /	/ /	/ /

6

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2023 365 , 2024 366 , and 2025 365 .

Notes

1. Ensure that the name of the country listed for line A is the taxpayer's country of citizenship.
2. The country listed in line B may be different from line A. This represents the country the taxpayer primarily lived in before arriving in the U.S. However, the taxpayer's ability to claim a tax treaty is based on the country of residence rather than citizenship.
3. Line E should list the current nonimmigrant visa the taxpayer holds.
   a. If missing, go to TaxSlayer-->Basic Information-->Schedule OI-->General Information to add this information.
4. Line F is only applicable to those who changed their visa while in the U.S.
5. Corresponding travel dates will appear in line G. The taxpayer should input their date of entry if they entered the U.S. during the tax year, even if they didn't leave for the rest of the year.
6. If the taxpayer was present in the U.S. for any part of the last 3 years, including the tax year, they need to indicate the number of days they were present.

SCHEDULE OI
(Form 1040-NR)

I Did you file a U.S. income tax return for any prior year? . . . . . ☒ **Yes** ☐ **No**
If "Yes," give the latest year and form number you filed: 2024 1040NR

J Are you filing a return for a trust? . . . . . ☐ **Yes** ☒ **No**
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? . . . . . ☐ **Yes** ☒ **No**

K Did you receive total compensation of $250,000 or more during the tax year? . . . . . ☐ **Yes** ☒ **No**
If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . ☐ **Yes** ☒ **No**

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year
ESTONIA	20(1) STUDYING	48	5000
(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1			5000

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . . ☐ **Yes** ☒ **No**

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . . ☐ **Yes** ☒ **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. **Schedule OI (Form 1040-NR) 2025** Created 4/17/25

QNA

Notes

1. If the taxpayer filed a U.S. tax return in previous years, line I should be completed.
2. The treaties the taxpayer is claiming should be listed in the table under line L. There may be multiple treaties listed for different types of income applicable (wages, scholarship, dividend, or capital gain). Ensure that all applicable treaties are listed.
    a. The country the taxpayer is a resident of
    b. Treaty number applicable to the type of income
    c. The number of months claimed = number of times the treaty was previously claimed x 12
        i. If the taxpayer claimed the treaty four times before this tax return, it'll be 4 x 12 = 48
    d. The amount of the treaty being claimed
        i. The lesser of the type of income and the treaty amount

SCHEDULE 1 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2025
Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
JOHN DOE	123-45-6789

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . . _____

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2 [1]	8r	2000		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount: _____ _____	8z			
9	Total other income. Add lines 8a through 8z			9	2000
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	2000

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule 1 (Form 1040) 2025** Created 7/25/25
QNA

Notes

1. If the taxpayer had scholarship income exceeding tuition, books & fees and not exempt by a treaty, the amount reported on Form 1042-S income code 16 shows in box 1r.

SCHEDULE 3 (Form 1040) 1

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2025
Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
JOHN DOE	123-45-6789

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____ _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	200
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other refundable credits (see instructions): _____ _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	200

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule 3 (Form 1040) 2025**
QNA

Notes

1. If the taxpayer received a Form 1095-A due to having Marketplace Insurance last year, generally a Schedule 2 or 3 is generated. TaxSlayer automatically calculates and generates the appropriate schedule. Ensure that the taxpayer has either.

Form **8962** 1

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8962* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **73**

Name shown on your return	Your social security number
JOHN DOE	123-45-6789

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	7000		
b	Enter the total of your dependents' modified AGI. See instructions	2b			
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	7000
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☒ Other 48 states and DC			4	15060
	Household income as a percentage of federal poverty line (see instructions)			5	46 %
5	Reserved for future use				
6	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions			7	0.0000
7	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a		8b	
8a			**8b** Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount		

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.

☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.

☒ **No.** Continue to line 10.

See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

10 ☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.

☒ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						

Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September	500	500		500	500	450
21 October	500	500		500	500	450
22 November	500	500		500	500	450
23 December	500	500		500	500	450

24	Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e), and enter the total here	24	2000
25	Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (f), and enter the total here	25	1800
26	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	200

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29	

Notes

1. If the taxpayer received a Form 1095-A due to having Marketplace Insurance, they will have to file a Form 8962.

Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

Go to *www.irs.gov/Form8843* for the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **102**

For calendar year 2025, or tax year beginning , 2025, and ending , 20 .

Your first name and initial	Last name	Your U.S. taxpayer identification number (TIN), if any
JOHN	DOE	123-45-6789

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.	Address in country of residence	Address in the United States

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: F1 08/31/2022

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
F1

2 Of what country or countries were you a citizen during the tax year? CANADA

3a What country or countries issued you a passport? CANADA

b Enter your passport number(s):

4a Enter the actual number of days you were present in the United States during:
2025 365 2024 366 2023 365

b Enter the number of days in 2025 you claim you can exclude for purposes of the substantial presence test: 365

Need to Match!

Notes

1. If the taxpayer is a student or a scholar, they will have to file Form 8843. This packet only outlines the specifics for Part 1 (everyone will fill out) and Part 3 (only students will fill out). If the taxpayer needs to fill out other parts of the form, consult with a VITA volunteer.
2. Ensure that the visa listed on line 1a is a nonimmigrant visa held when the taxpayer first entered the U.S.
3. Ensure that line 1b is filled out with the taxpayer's current nonimmigrant visa.
4. Ensure that the appropriate information is captured.
5. Ensure that the correct number of days is entered for each year the taxpayer was present in the U.S.
   a. Line 4b should have the same number of days as what's entered for the current tax year (i.e., if you are filing taxes for 2025 and you were present in the U.S. for 365 days in 2025, the number to enter on line 4b is 365).

Form **8843**

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2025:
BRIGHAM YOUNG UNIVERSITY 801-422-2695
2400 WSC, PROVO, UT, 84602

1

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025: SAM BROWN
2400 WSC, PROVO, UT, 84602
801-422-2695

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2019 _____ 2020 _____
2021 _____ 2022 F-1 2023 F-1 2024 F-1 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

2

12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . ☐ Yes ☒ No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2025, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . . ☐ Yes ☒ No

14 If you checked the "Yes" box on line 13, explain:

Notes

1. Ensure that the information entered on lines 9 and 10 matches the information provided in the how-to-self-file PowerPoint, if applicable.
2. Ensure that the taxpayer enters the nonimmigrant visas held (only F, J, M, or Q visas) for the indicated years.

Form **1042-S**
Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding **2025**

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

3 0 0 0 0 0 1 2 2 4 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy D for Recipient
Attach to any state tax return you file

1 Income code: 1	**2** Gross income: 120
3 Chapter indicator. Enter "3" or "4": 3	
3a Exemption code: 0	**4a** Exemption code:
3b Tax rate: 0.3000	**4b** Tax rate:
5 Withholding allowance	
6 Net income	
7a Federal tax withheld: 36	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐	
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐	
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient ☐	
8 Tax withheld by other agents	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions): ( )	
10 Total withholding credit (combine boxes 7a, 8, and 9): 36	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	
12a Withholding agent's EIN: 87-0217280	**12b** Ch. 3 status code: 20 / **12c** Ch. 4 status code: 24
12d Withholding agent's name: BRIGHAM YOUNG UNIVER	
12e Withholding agent's global intermediary identification number (GIIN)	
12f Country code	**12g** Foreign tax identification number, if any
12h Address (number and street): 112 ECCB	
12i City or town, state or province, country, ZIP or foreign postal code: PROVO UT 84602	
13a Recipient's name: JOHN DOE	**13b** Recipient's country code
13c Address (number and street): 100 W 200 N APT 0	
13d City or town, state or province, country, ZIP or foreign postal code: PROVO UT 84602	
13e Recipient's U.S. TIN, if any: 123-45-6789	**13f** Ch. 3 status code: 16 / **13g** Ch. 4 status code
13h Recipient's GIIN	**13i** Recipient's foreign tax identification number, if any / **13j** LOB code
13k Recipient's account number	
13l Recipient's date of birth (YYYYMMDD): 2 0 0 1 0 1 0 1	
14a Primary withholding agent's name (if applicable)	
14b Primary withholding agent's EIN	**15** Check if pro-rata basis reporting ☐
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code / **15c** Ch. 4 status code
15d Intermediary or flow-through entity's name	
15e Intermediary or flow-through entity's GIIN	
15f Country code	**15g** Foreign tax identification number, if any
15h Address (number and street)	
15i City or town, state or province, country, ZIP or foreign postal code	
16a Payer's name	**16b** Payer's TIN
16c Payer's GIIN	**16d** Ch. 3 status code / **16e** Ch. 4 status code
17a State income tax withheld: 0	**17b** Payer's state tax no. / **17c** Name of state

QNA

Form **1042-S** (2025)

Notes

1. For each Form 1042-S a taxpayer receives, a corresponding Form 1042-S is generated in the tax return.

40501

[redacted]

1038

Utah State Tax Commission

Utah Individual Income Tax Return

All state income tax dollars support education, children and individuals with disabilities.

2025 TC-40

Amended Ret urn - enter code : (see instructions)

[redacted]

Your Social Security No.	Your first name	Your last name	Full-yr Resident? Y/N
123456789	JOHN	DOE	Y
Spouse s Soc. Sec. No.	Spouse s first name	Spouse's last name	

If deceased, complete page 3, Part 1

Address: 100 W 200 N APT 0

City: PROVO | State: UT | ZIP+4: 84602

Telephone number: 8013584223

Foreign country (if not U.S.)

1 Filing Status - enter code

1 = Single
1 2 =Marriedfilingjointly
3 =Marriedfilingseparately
4 =Headofhousehold
5 =Qualifyingsurviving spouse

Ifusingcode2or3,enterspouse snameandSSNabove

2 Qualifying Dependents

a Dependentsage 16 and under
b Otherdependents
c Dependentsborn in 2025
d Total(addlinesa, b and c)

See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.

Enter the codefor the party of your choice. See instructions for code letters or go to incometax.utah.gov/elect. If no contribution, enterN.

Yourself	Spouse
N	

4	Federal adjusted gross income from federal return		4	7000
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)		5	
6	Total income - add line 4 and line 5		6	7000
7	State tax refund included on federal form 1040, Schedule 1, line 1 (if any)		7	
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)		8	
9	Utah taxable income/loss - subtract the sum of lines 7 and 8 from line 6		9	7000
10	Utah tax - multiply line 9 by 4.5% (.045) (not less than zero)		10	315
11	Utah personal exemption (multiply line 2d by $2,111)	11		
12	Federal standard or itemized deductions	12	1030	
13	Add line 11 and line 12	13	1030	
14	State income tax from federal 1040, Schedule A, line 5e, less lines 5b and 5c (not less than zero)	14	830	
15	Subtract line 14 from line 13	15	200	
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	16	12	

Electronic filing is quick, easy and free, and will speed up your refund.

To learn more, go to tap.utah.gov

[redacted]

Notes

1. If the taxpayer was a resident of Utah during the tax year, they should see something similar on their State tax return.

Utah Individual Income Tax Return (continued) TC-40 2025

40502 SSN 123-45-6789 Last name DOE

23 Enter tax from TC-40, page 1, line 22	23	303
24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	24	
25 Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	25	303
26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	26	
27 Subtract line 26 from line 25 (not less than zero)	27	303
28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	28	
29 AMENDED RETURN ONLY - previous refund	29	
30 Recapture of low-income housing credit	30	
31 Utah use tax	31	
32 Total tax, use tax and additions to tax (add lines 27 through 31)	32	303
33 Total withholding - If you have mineral production withholding or pass-through entity withholding, complete page 3, Part 5. If not, enter on line 33 the total of TC-40W, Part 1.	33	800
34 Credit for Utah income taxes prepaid from TC-546 and 2024 refund applied to 2025	34	
35 AMENDED RETURN ONLY - previous payments	35	
36 Nonapportionable refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	36	
37 Apportionable refundable credits from TC-40A, Part 6, line c (attach TC-40A, page 2)	37	
38 Total withholding and refundable credits - add lines 33 through 37	38	800
39 TAX DUE - subtract line 38 from line 32 (not less than zero)	39	
40 Penalty and interest (see instructions)	40	
41 TOTAL DUE - PAY THIS AMOUNT - add line 39 and line 40	41	
42 REFUND - subtract line 32 from line 38 (not less than zero)	42	497

1

Notes

1. This section represents the state tax refund or payment.