How to fill out your 1040 NR-EZ (Tax-treaties)

Students from some countries enjoy the benefits of tax treaties. However, if you made less than $3,700, the treaty does not affect you. To see the countries with Tax Treaties with the U.S., please refer to the table on Page 2 of this document. To take advantage of tax treaties, follow these instructions:

**Step 1**
On the 1040 NR-EZ form, fill out the information on the top. Your "Identifying Number" is your Social Security Number. The form asks you for the address, city, state and country of where you live now. Then it asks you the country of your citizenship (usually the country which issued your passport).

**Step 2**
Check box #1 if you are single, and Box #2 if you are married.

**Step 3**
- First, find your “Treaty Amount” by finding your country on the table below. Enter that amount on Line 6.
- Next, determine your total “Wages, Tips, and other compensation” by finding the amount given in Box 1 of your W-2 form. If you have more than one W-2 form, add the amount in Box 1 of each W-2 form. Subtract the treaty amount from your total wages, and enter that number in Lines 3, 7, 10, 14, 15, and 17. For example, if you are from China, your treaty amount is $2000 (see table below). If Box 1 of your W2 form says 5000, you will then enter 3000 (as 5000-2000 is 3000) on Lines 3, 7, 10, 14, 15, and 17. Now go to Step 4.
- If your “Treaty Amount” is greater (more) than your total “Wages, Tips, and other compensation,” enter 0 in Lines 3, 7, 10, 14, 15, and 17. For example, if you are from Spain, your treaty amount is $5000. If your total wages are $4,750, then the treaty covers more than you made, and you will enter 0 in Lines 3, 7, 10, 14, 15, and 17. Now skip ahead to Step 8.

**Step 4**
On your W2 form, take the amounts from Boxes 17 and 19 (which represents any State and Local taxes that were withheld from your paychecks) and add them together. Enter that total on Line 11. Then subtract the amounts on Line 11 from Line 10 and enter that number on Line 12.

**Step 5**
Enter $3,700 on Line 13. This represents the amount of non-taxable income you are allowed.

**Step 6**
Subtract Line 13 from Line 12, and enter that in Line 14. Line 14 is your taxable income.

  * If the amount you have written on Line 12 is less than 3,700, enter 0 on Lines 14, 15, and 17, skip Step 7 and go to Step 8.
  * If the amount you have in Lines 14 is greater than 0, go to Step 7.

**Step 7**
Go to page 16 of the 1040 NR-EZ instruction document (this document can be found at [http://www.irs.gov/pub/irs-pdf/i1040nre.pdf](http://www.irs.gov/pub/irs-pdf/i1040nre.pdf)). Using the number you entered on Line 14 of the 1040 NR-EZ form, figure out what your tax is. For example, if you entered $2000 on Line 14, your tax is $201. If the number you entered on Line 14 is 0, your tax is 0. Enter your tax amount in Lines 15 and 17 of the 1040 NR-EZ form. This number represents your tax liability.

**Step 8**
On Lines 18 and 21 of the 1040 NR-EZ, enter the amount in Box 2 your W-2 from that says Federal income tax withheld. This amount represents the money that has already been withheld from your paychecks to cover your tax liability.

**Step 9**
* If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter that amount on Lines 22 and 23a. Lines 22 and 23a represent the amount you overpaid the government. This is the amount that will be refunded to you. If you would like your refund directly deposited to your bank account, enter your account information in Lines 23b, c, and d. If you would like your refund mailed to you in a check, enter the address you want it mailed to in Line 23e.

  * If Line 21 is less than Line 17, then you owe the government. Subtract Line 21 from 17 to
determine that amount. Write it in Line 25. That is the amount you must pay the government.

**Step 10**
Answer all the questions to the best of your ability on page 2. On question J, enter the necessary information (a) Country, b) treaty article, c) number of months you worked in the US before 2011, and d) the treaty amount. Enter the treaty amount again in (e). For your country’s treaty information, see below.

**Step 11**
After completing everything, print 3 copies of this form (one you will mail to the IRS, one you will include with your Illinois state return, and one you will keep for your records). On all three copies, sign your name, write today’s date, and write your occupation as "Student."

**Step 12**
Mail one signed and dated copy of your 1040 NR-EZ form, along with a completed copy of your 8843 form, and one copy of your W-2 form to:

   Internal Revenue Service  
   Austin, Texas  73301-0215

**Step 13**
BE SURE TO KEEP AN ADDITIONAL COPY OF THIS AND ALL YOUR OTHER TAX FORMS FOR YOUR PERSONAL RECORDS.

**Tax treaties:**

<table>
<thead>
<tr>
<th>Country</th>
<th>Amount</th>
<th>Treaty Article</th>
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</thead>
<tbody>
<tr>
<td>China</td>
<td>$2,000</td>
<td>21(2)</td>
</tr>
<tr>
<td>Egypt</td>
<td>$3,000</td>
<td>23(1)</td>
</tr>
<tr>
<td>France</td>
<td>$5,000</td>
<td>21(1)</td>
</tr>
<tr>
<td>Germany</td>
<td>$5,000</td>
<td>20(4)</td>
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<td>XIII(1)</td>
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<tr>
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</tr>
<tr>
<td>Thailand</td>
<td>$3,000</td>
<td>22(1)</td>
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