

Use the following information to prepare a Form 1040-NR. Zhang Wei, a permanent resident of the People's Republic of China (Visa number 84920417), came to the United States to study on an F-1 visa on August 1, 2020.

He has remained in the country since then and is a full-time student. Zhang, born 6/1/2002, is single. He began working at the University Bookstore on 9/1/2022. He did **not** file the proper withholding and treaty forms with the university payroll office. Therefore, he was issued a Form W-2, but we will allow the treaty benefit on his return. Zhang sold some stock he purchased in December 2020, he did not provide a Form W-8BEN to the brokerage company and they issued him a Form 1099-B.

Zhang is a citizen and resident of the People's Republic of China. If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss this return with the IRS. He did not take any affirmative steps to apply for permanent residency in the United States. He will not be taxed in his home country on the income he has from the United States.

Using the following information (Form W-2) and Form 1099-B, complete Zhang's Federal income tax return. (He would also need to file a Form 8843, but assume that he has already completed that on his own.)

Form 13614-NR (October 2022)	Department of the Treasury - Internal Revenue Service Nonresident Alien Intake and Interview Sheet				OMB Number 1545-1964					
Last or Family Name WEI		First ZHANG		Middle Initial						
ITIN or Social Security # XXX-XX-XXXX		Visa # 84920417		Passport # 87654321						
Date of Birth: 06 / 01 / 2002 <small>(mm/dd/yyyy)</small>		Telephone # 860-555-1234		e-mail Address ZHANG.WEI@EMAIL.COM						
Were you a U.S. citizen or resident alien the entire year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Were you ever a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
U.S. Local Street Address 678 EAST ST.										
City YOUR TOWN		State YS		Zip Code XXXXX						
Foreign Residence Address ZHE GE SHI CE SHI										
Address Line 2 DONGCHENG DISTRICT										
Foreign Country PEOPLE'S REPUBLIC OF CHINA		Province/County BEIJING		Postal Code 455285						
Country of Citizenship PEOPLE'S REPUBLIC OF CHINA		Country that issued Passport PEOPLE'S REPUBLIC OF CHINA								
Are you married? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "YES", is your spouse in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No										
If "YES", is it recognized by the State where you will be filing? <input type="checkbox"/> Yes <input type="checkbox"/> No										
Are you a <div style="display: flex; justify-content: space-between;"> <div>U.S. National <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> <div>Resident of Canada <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> <div>Resident of Mexico <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> <div>Resident of South Korea <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> <div>Resident of India <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div> </div>										
Dependent Information										
First Name	Last or Family Name	Date of Birth (mm/dd/yyyy)	ITIN or SSN	Relationship to you (son, daughter, none, etc.)	Number of months lived with you in the U.S. in 2022	U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada, Mexico, or South Korea	Did person file joint return?	Did person provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$4,400 or more?
What is the date you FIRST entered the United States? 08 / 01 / 2020										
Entry Immigration Status - Check one										
<input type="checkbox"/> U.S. Immigrant/Permanent Resident		<input checked="" type="checkbox"/> F-1 Student		<input type="checkbox"/> F-2 Spouse or child of Student						
<input type="checkbox"/> H-1 Temporary Employee		<input type="checkbox"/> *J-1 Exchange Visitor		<input type="checkbox"/> J-2 Spouse or child of Exchange Visitor						
Other (list)										
Current Immigration Status - Check one										
<input type="checkbox"/> U.S. Immigrant/Permanent Resident		<input checked="" type="checkbox"/> F-1 Student		<input type="checkbox"/> F-2 Spouse or child of Student						
<input type="checkbox"/> H-1 Temporary Employee		<input type="checkbox"/> *J-1 Exchange Visitor		<input type="checkbox"/> J-2 Spouse or child of Exchange Visitor						
Other (list)										
Have you ever changed your visa type or U.S. immigration status? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
If "Yes", indicate the date and nature of the change. ____ / ____ / ____										
Enter the type of U.S. visa you held during these years										
2016	2017	2018	2019	2020 F-1	2021 F-1					
* If Immigration status is J-1, what is the subtype? Check one										
<input type="checkbox"/> 01 Student		<input type="checkbox"/> 05 Professor		<input type="checkbox"/> 12 Research Scholar						
<input type="checkbox"/> 02 Short Term Scholar		Other (list)								
What is the actual primary activity of the visit? Check one										
<input checked="" type="checkbox"/> 01 Studying in a Degree Program		<input type="checkbox"/> 04 Lecturing		<input type="checkbox"/> 07 Conducting Research						
<input type="checkbox"/> 02 Studying in a Non-Degree Program		<input type="checkbox"/> 05 Observing		<input type="checkbox"/> 08 Training						
<input type="checkbox"/> 03 Teaching		<input type="checkbox"/> 06 Consulting		<input type="checkbox"/> 09 Demonstrating Special Skills						
				<input type="checkbox"/> 10 Clinical Activities						
				<input type="checkbox"/> 11 Temporary Employment						
				<input type="checkbox"/> 12 Here with Spouse						

Catalog Number 39748B

www.irs.gov

Form **13614-NR** (Rev. 10-2022)

Check the years you were present in the United States as a teacher, trainee, student or as an accompanying spouse or dependent of a person in such status for any part of the year. ☐ 2016 ☐ 2017 ☐ 2018 ☐ 2019 ☒ 2020 ☒ 2021

Have you ever been present in the U.S. PRIOR to 2016 on a teacher, trainee, student visa, or as their accompanying spouse or dependent? ☐ Yes ☒ No If so, what years and visa type _____

How many days (including vacations, nonworkdays and partial days) were you present in the U.S. during

2020 184 2021 365 2022 365

List the dates you entered and left the United States during 2022

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

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

Did you file a U.S. income tax return for any year before 2022? ☒ Yes ☐ No

If "Yes", give latest year ____ / ____ / 2021 Form number filed 1040-NR

During 2022, did you apply to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No

Do you have an application pending to change your status to lawful permanent resident? ☐ Yes ☒ No

1. Are you claiming the benefits of a U.S. income tax treaty with a foreign country? ☒ Yes ☐ No

If "Yes", enter the appropriate information in the columns below

(a) Country	(b) Tax Treaty Article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
PEOPLE'S REPUBLIC OF CHINA	20(C)	0	3,000

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

Information about academic institution you attended in 2022

Name UNIVERSITY OF HARTFORD	Telephone number 860-555-1111
Address 200 BLOOMFIELD AVE WEST, YOUR TOWN, YS XXXXX	
Name of your academic/specialized program director PROF. R. PERUZZI	Telephone number 860-555-2222
Address 200 BLOOMFIELD AVE, YOUR TOWN, YS XXXXX	

During 2022 did you receive

Did you have


Scholarships or Fellowship Grants	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Casualty Losses in a Declared Disaster Area	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Wages, Salaries or Tips	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Student Loan Interest Paid	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Interest	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	State or Local Income Taxes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Distributions from IRA, Pension or Annuity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	U.S. Charitable Contributions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
State or Local Tax Refunds	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Child/Dependent Care Expenses	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Unemployment Compensation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	IRA Contributions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Dividend income or capital gains or losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Any Other Income (gambling, lottery, prizes, awards, self-employment, rents, royalties, virtual currency, etc.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Did you or any dependent have health insurance coverage through HealthCare.gov (The Marketplace)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If yes, was any Advanced Premium Tax Credit received? (Provide Form 1095-A)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2075. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

		a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 3,000.00		2 Federal income tax withheld 250.00					
c Employer's name, address, and ZIP code UNIVERSITY BOOKSTORE PO BOX 1230 YOUR TOWN, YS XXXXX				3 Social security wages		4 Social security tax withheld					
				5 Medicare wages and tips		6 Medicare tax withheld					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial ZHANG		Last name WEI		Suff.		11 Nonqualified plans		12a See instructions for box 12 C o d e			
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C o d e			
						14 Other		12c C o d e			
								12d C o d e			
f Employee's address and ZIP code											
15 State Employer's state ID number YS XX-XXXXXXX		16 State wages, tips, etc. 3,000.00		17 State income tax 30.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BIG TOWN BROKERS 135 HIGH STREET HARDFORD, CT 06103		Applicable checkbox on Form 8949		OMB No. 1545-0715 2022 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1a Description of property (Example: 100 sh. XYZ Co.) 10 SHARES - INTERNS R US, INC			
PAYER'S TIN XX-XXXXXXX		RECIPIENT'S TIN XXX-XX-XXXX		1b Date acquired 12/31/2020	1c Date sold or disposed 05/05/2022
RECIPIENT'S name ZHANG WEI		1d Proceeds \$ 1100		1e Cost or other basis \$ 100	
		1f Accrued market discount \$		1g Wash sale loss disallowed \$	
Street address (including apt. no.) 678 EAST STREET		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code YOUR TOWN, YS XXXXX		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>	
Account number (see instructions)		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
CUSIP number		8 Profit or (loss) realized in 2022 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2021 \$	
FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/2022 \$		11 Aggregate profit or (loss) on contracts \$	
14 State name	15 State identification no.	16 State tax withheld \$		12 If checked, basis reported to IRS <input checked="" type="checkbox"/>	
				13 Bartering \$	

**Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B**

(Keep for your records)

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service