Our first taxpayer is Simone Dupont. Here is basic information about her:

She was born April 15, 2001. She is a citizen and permanent resident of France and is single. Her address in her home country is 27 Rue Pasteur, Cabourg 14390, France. She came to the United States in F-1 immigration status on *August 1, 2020*. She has remained in this country ever since and is a full-time student at the local university.

Simone began working on the university campus on January 3, 2022. She filed Form 8233 with the payroll department on January 15, 2022, allowing the university to not withhold taxes.

Simone purchased ABC stock on November 2, 2020 for $200 and sold the stock September 1, 2022 for $1,000. Simone meets all requirement of the United States-France Income Tax Treaty - Article Citation 13(6)

She did not have to pay income tax in France on her U.S. earnings. She did not take any affirmative steps to apply for permanent residence in the United States.

If Simone must submit a return, she wants any refund mailed to her. She does not want to authorize anyone else to discuss the return with the IRS.

	a Employee's social security number XXX-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation 7,225.00	2 Federal income tax withheld 901.00
c Employer's name, address, and ZIP code IVY LEAGUE UNIVERSITY 221 WHITNEY AVENUE 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 SIMONE	Last name DUPONT	Suff.	11 Nonqualified plans
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12a See instructions for box 12 Code
IVY LEAGUE UNIVERSITY 250 CHURCH STREET YOUR TOWN, YS XXXXX		14 Other	12b Code
			12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	XX-XXXXXXX	7,225.00	125.00			

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.

Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

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

2022

OMB No. 1545-0096

Copy D for Recipient

Attach to any state tax return you file

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code: 20	**2** Gross income: 5000	**3** Chapter indicator. Enter "3" or "4": 3		
		3a Exemption code: 04	**4a** Exemption code:	
		3b Tax rate: 0.0000	**4b** Tax rate: .	
5 Withholding allowance				
6 Net income: 5000				
7a Federal tax withheld				
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 ☐				
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)				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				
12a Withholding agent's EIN: XX-XXXXXXX	**12b** Ch. 3 status code: 02	**12c** Ch. 4 status code:		
12d Withholding agent's name: IVY LEAGUE UNIVERSITY				
12e Withholding agent's Global Intermediary Identification Number (GIIN)				
12f Country code	**12g** Foreign tax identification number, if any			
12h Address (number and street): 221 WHITNEY AVENUE				
12i City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX				
13a Recipient's name: SIMONE DUPONT	**13b** Recipient's country code			
13c Address (number and street): 250 CHURCH STREET				
13d City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX				

13e Recipient's U.S. TIN, if any: XXX-XX-XXXX		**13f** Ch. 3 status code: 02	
		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 4 1 5			
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	

Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

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

2022

OMB No. 1545-0096

Copy D for Recipient

Attach to any state tax return you file

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code: 16	**2** Gross income: 14500	**3** Chapter indicator. Enter "3" or "4": 3		
		3a Exemption code: 04	**4a** Exemption code:	
		3b Tax rate: 0.0000	**4b** Tax rate: .	
5 Withholding allowance				
6 Net income: 14500				
7a Federal tax withheld				
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 ☐				
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)				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				
12a Withholding agent's EIN: XX-XXXXXXX	**12b** Ch. 3 status code: 02	**12c** Ch. 4 status code:		
12d Withholding agent's name: IVY LEAGUE UNIVERSITY				
12e Withholding agent's Global Intermediary Identification Number (GIIN)				
12f Country code	**12g** Foreign tax identification number, if any			
12h Address (number and street): 221 WHITNEY AVENUE				
12i City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX				
13a Recipient's name: SIMONE DUPONT	**13b** Recipient's country code			
13c Address (number and street): 250 CHURCH STREET				
13d City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX				

13e Recipient's U.S. TIN, if any: XXX-XX-XXXX		**13f** Ch. 3 status code: 02	
		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 4 1 5			
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	

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Applicable checkbox on Form 8949	OMB No. 1545-0715 2022 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
BROKERAGE HOUSE INC. WALL STREET NEW YORK, NY 10005	1a Description of property (Example: 100 sh. XYZ Co.) ABC STOCK		
	1b Date acquired 11/2/2020	1c Date sold or disposed 9/1/2022	
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN XXX-XX-XXXX	1d Proceeds $ 1000	1e Cost or other basis $ 200
		1f Accrued market discount $	1g Wash sale loss disallowed $
RECIPIENT'S name SIMONE DUPONT		2 Short-term gain or loss ☐ Long-term gain or loss ☑ Ordinary ☐	3 If checked, proceeds from: Collectibles ☐ QOF ☐
Street address (including apt. no.) 250 CHURCH STREET		4 Federal income tax withheld $	5 If checked, noncovered security ☐
City or town, state or province, country, and ZIP or foreign postal code YOUR TOWN, YS XXXXX		6 Reported to IRS: Gross proceeds ☑ Net proceeds ☐	7 If checked, loss is not allowed based on amount in 1d ☐
Account number (see instructions)		8 Profit or (loss) realized in 2022 on closed contracts $	9 Unrealized profit or (loss) on open contracts—12/31/2021 $
CUSIP number	FATCA filing requirement ☐	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 ☑	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.