Our first taxpayer is Ben Hopf. Here is the basic information about him:

He was born December 26, 2003. He is a citizen and permanent resident of Germany and is single.

His address in his home country is Danziger Str. 12A, 10435 Berlin, Germany. He came to the United States in F-1 immigration status on August 1, 2024. He has remained in this country ever since and is a full-time student at the local university.

Ben began working on the university campus on January 3, 2025. He filed Form 8233 with the payroll department on January 15, 2025, allowing the university to not withhold taxes. He earned $6,800 in wages.

Ben received a scholarship that covered his room and board of $14,500 for the year.

Ben will claim a tax treaty exemption for this amount. He received a Form 1042-S for this.

Ben purchased ABC stock on November 2, 2024 for $1,200 and sold the stock September 5, 2026 for $2,800. Ben meets all requirements of the United States/Germany Income Tax Treaty – Article Citation 13(5).

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

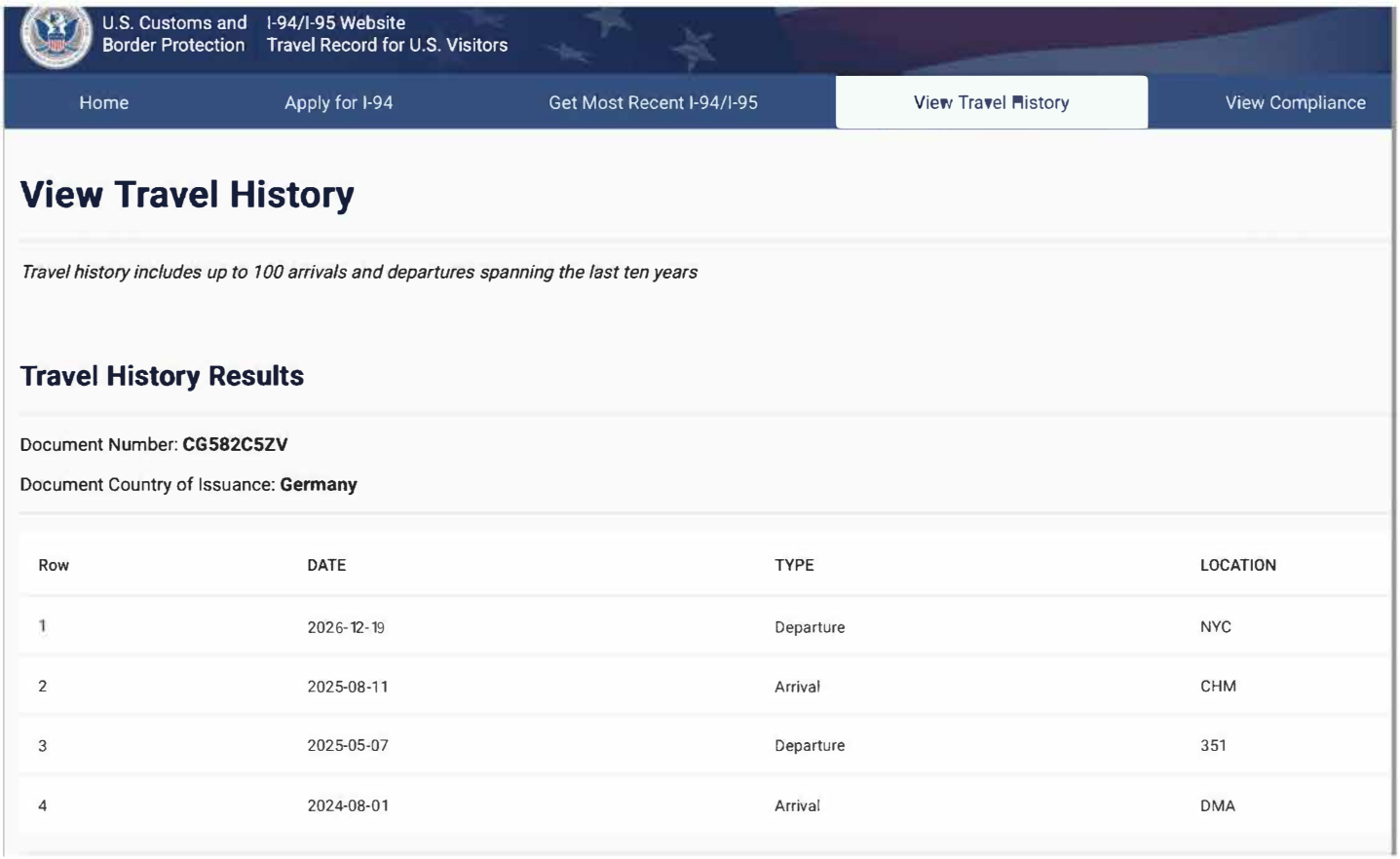
If Ben must submit a return, He wants any refund direct deposited to his bank account. He does not want to authorize anyone else to discuss the return with the IRS.

Passport number: CZ6311T47

Address in Germany: Danziger Str. 12A, 10435 Berlin, Germany

Address in the U.S.: 20 Center Ave., Your City, YS, XXXXX

Program Director: University, 350 Cambridge Dr., Your City, YS, XXXXX, Dr John Hutto, XXX-XXX-XXXX


U.S. Customs and Border Protection
I-94/I-95 Website
Travel Record for U.S. Visitors
Home
Apply for I-94
Get Most Recent I-94/I-95
View Travel History
View Compliance
View Travel History
Travel history includes up to 100 arrivals and departures spanning the last ten years
Travel History Results
Document Number: CG582C5ZV
Document Country of Issuance: Germany
Row
DATE
TYPE
LOCATION
1
2026-12-19
Departure
NYC
2
2025-08-11
Arrival
CHM
3
2025-05-07
Departure
351
4
2024-08-01
Arrival
DMA

Date Calculation based on I94 Travel History

2026: 353 days

Date Calculator

Days Between Two Dates

Find the number of years, months, weeks, and days between dates. Click "Settings" to define holidays.

Result

Difference between Jan 1, 2026 and Dec 19, 2026 (including both days):

11 months 19 days
or 50 weeks 3 days
or 353 calendar days

2025: 127+143=270 days

Date Calculator

Days Between Two Dates

Find the number of years, months, weeks, and days between dates. Click "Settings" to define holidays.

Result

Difference between Aug 11, 2025 and Dec 31, 2025 (including both days):

4 months 21 days
or 20 weeks 3 days
or 143 calendar days

Date Calculator

Days Between Two Dates

Find the number of years, months, weeks, and days between dates. Click "Settings" to define holidays.

Result

Difference between Jan 1, 2025 and May 7, 2025 (including both days):

4 months 7 days
or 18 weeks 1 days
or 127 calendar days

2024: 153 days

Date Calculator

Days Between Two Dates

Find the number of years, months, weeks, and days between dates. Click "Settings" to define holidays.

Result

Difference between Aug 1, 2024 and Dec 31, 2024 (including both days):

5 months 0 days
or 21 weeks 6 days
or 153 calendar days

Form **13614-NR** (October 2026)

Department of the Treasury - Internal Revenue Service

Nonresident Alien Intake and Interview Sheet

OMB Number 1545-1964

Last or family name HOPF	First BEN	Middle initial
Visa #	Passport # CZ6311T47	
Date of birth: *(mm/dd/yyyy)* 12 / 26 / 2003	Telephone # XXX-XXX-XXXX	E-mail address

Were you a U.S. citizen or resident alien the entire year? ☐ Yes ☒ No **Were you ever a U.S. citizen?** ☐ Yes ☒ No

U.S. local street address 20 CENTER AVE

City YOUR CITY	State YS	Zip code XXXXX

Foreign residence address DANZIGER STR. 12A

Address line 2 BERLIN

Foreign country GERMANY	Province/County BERLIN	Postal code 10435
Country of citizenship GERMANY	Country that issued passport GERMANY	

Are you married? ☐ Yes ☒ No If "YES", is your spouse in the U.S.? ☐ Yes ☐ No

If "YES", is it recognized by the state where you will be filing? ☐ Yes ☐ No

Are you a

U.S. National	Resident of Canada	Resident of Mexico	Resident of South Korea	Resident of India
☐ Yes ☒ No	☐ Yes ☒ No	☐ Yes ☒ No	☐ Yes ☒ No	☐ Yes ☒ No

Dependent Information ***(Only if "Yes" is checked in one of the categories above)***

First name	Last or family name	Date of birth (mm/dd/yyyy)	Relationship to you (son, daughter, none, etc.)	Number of months lived with you in the U.S. in 2026	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 $5,300 or more?

What is the date you FIRST entered the United States on a non-visitor Visa? 08 / 01 / 2024

Entry Immigration Status - Check one

☐ U.S. Immigrant/Permanent resident ☒ F-1 Student ☐ F-2 Spouse or child of student

☐ H-1 Temporary employee ☐ *J-1 Exchange visitor ☐ J-2 Spouse or child of exchange visitor

Other *(list)*

Current Immigration Status - Check one

☐ U.S. Immigrant/Permanent resident ☒ F-1 Student ☐ F-2 Spouse or child of student

☐ H-1 Temporary employee ☐ *J-1 Exchange visitor ☐ J-2 Spouse or child of exchange visitor

Other *(list)*

Have you ever changed your visa type or U.S. immigration status? ☐ Yes ☒ No

If "Yes", indicate the date and nature of the change. ____ / ____ / ____

Enter the type of U.S. visa you held during these years

2020 ____ 2021 ____ 2022 ____ 2023 ____ 2024 F-1 2025 F-1

*** If Immigration status is J-1, what is the subtype? Check one**

☐ 01 Student ☐ 05 Professor ☐ 12 Research scholar

☐ 02 Short term scholar Other *(list)*

What is the actual primary activity of the visit? Check one

☒ 01 Studying in a degree program	☐ 04 Lecturing	☐ 07 Conducting research	☐ 10 Clinical activities
☐ 02 Studying in a non-degree program	☐ 05 Observing	☐ 08 Training	☐ 11 Temporary employment
☐ 03 Teaching	☐ 06 Consulting	☐ 09 Demonstrating special skills	☐ 12 Here with spouse

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. ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☒ 2024 ☒ 2025

Have you ever been present in the U.S. PRIOR to 2020 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

2024 153 2025 270 2026 353

List the dates you entered and left the United States during 2026

Date entered United States mm/dd/yyyy	Date departed United States mm/dd/yyyy
01/01/2026	12/19/2026

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 2026? ☒ Yes ☐ No

If "Yes", give latest year 04 / 15 / 2025 Form number filed 1040-NR

During 2026, 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
GERMANY	20(3)	12	14500
GERMANY	20(4)	12	800
GERMANY	13(5)	12	2800

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 2026

Name UNIVERSITY | Telephone number XXX-XXX-XXXX

Address 350 CAMBRIDGE DR., YOUR CITY, YS XXXXX

Name of your academic/specialized program director JOHN HUTTO | Telephone number XXX-XXX-XXXX

Address 350 CAMBRIDGE DR., YOUR CITY, YS XXXXX

If you are due a refund, would you like Direct Deposit ☒ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account ☒ Yes ☐ No

During 2026 did you receive		**Did you have**	
Scholarships or fellowship grants	☒ Yes ☐ No	Casualty losses in a declared disaster area	☐ Yes ☒ No
Wages, salaries or tips	☒ Yes ☐ No		
Interest	☐ Yes ☒ No	Student loan interest paid	☐ Yes ☒ No
Distributions from IRA, pension or annuity	☐ Yes ☒ No	State or local income taxes	☒ Yes ☐ No
State or local tax refunds	☐ Yes ☒ No	U.S. Charitable contributions	☐ Yes ☒ No
Unemployment compensation	☐ Yes ☒ No	Child/Dependent care expenses	☐ Yes ☒ No
Dividend income or capital gains or losses	☒ Yes ☐ No	IRA contributions	☐ Yes ☒ No

Any other income *(gambling, lottery, prizes, awards, self-employment, rents, royalties, virtual currency, etc.)* ☐ Yes ☒ No

Did you or any dependent have health insurance coverage through **HealthCare.gov** (The Marketplace)? ☐ Yes ☒ No

If yes, was any Advanced Premium Tax Credit received? *(Provide Form 1095-A)* ☐ Yes ☐ No

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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 1545-1964. 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.

Scan this QR code with your smart device to find missing children near you.

Visit the **National Center for Missing and Exploited Children** website or call **800-843-5678** to help.

	a Employee's social security number XXX-XX-XXX	OMB No. 1545-0029	**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 6,800.00	**2** Federal income tax withheld 600.00
c Employer's name, address, and ZIP code HARFORD UNIVERSITY 221 CAMBRIDGE DR. 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
		11 Nonqualified plans	
e Employee's first name and initial / Last name / Suff. BEN HOPF 20 CENTER AVE YOUR CITY, YS XXXXX		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12a** See instructions for box 12 Code
		14a Other	**12b** Code
			12c Code
			12d Code
f Employee's address and ZIP code		**14b** Treasury Tipped Occupation Code(s)	

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	6,000.00	450.00			

Form W-2 Wage and Tax Statement 2026 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

2026

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

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

OMB No. 1545-0096

Copy B
for Recipient

1 Income code: 16	**2** Gross income: 14500	**3** Chapter indicator. Enter "3" or "4": 3		**13i** Recipient's U.S. TIN, if any	**13j** Ch. 3 status code: 16
		3a Exemption code: 04	**4a** Exemption code		**13k** Ch. 4 status code
		3b Tax rate .	**4b** Tax rate .	**13l** Recipient's GIIN	**13m** Recipient's FTIN, if any
5 Withholding allowance					
6 Net income: 14500					
7a Federal tax withheld				**13n** LOB code	**13o** Recipient's account number
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . ☐				**13p** Recipient's date of birth (YYYYMMDD): 2 0 0 3 1 2 2 6	
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 . . . . . ☐				**14a** Primary withholding agent's name (if applicable)	
8 Tax withheld by other agents				**14b** Primary withholding agent's EIN	**15** Check if pro-rata basis reporting ☐
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )		**10** Total withholding credit (combine boxes 7a, 8, and 9)		**15a** Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code
					15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				**15d** Intermediary or flow-through entity's name	
12a Withholding agent's EIN: XX-XXXXXXX		**12b** Ch. 3 status code: 2		**15e** Intermediary or flow-through entity's GIIN	
		12c Ch. 4 status code			
12d Withholding agent's name				**15f** Country code	**15g** FTIN, if any
12e Withholding agent's global intermediary identification number (GIIN)				**15h** Address (number and street)	
12f Country code	**12g** FTIN, if any			**15i** Room or suite no.	**15j** City or town
12h Address (number and street): 350 CAMBRIDGE DR.				**15k** State or province	**15l** Country / **15m** ZIP or foreign postal code
12i Room or suite no.	**12j** City or town: YOUR CITY			**16a** Payer's name	**16b** Payer's TIN
12k State or province: YS	**12l** Country	**12m** ZIP or foreign postal code: XXXXX		**16c** Payer's GIIN	**16d** Ch. 3 status code
					16e Ch. 4 status code
13a Recipient's name: BEN HOPF		**13b** Recipient's country code		**17a** State income tax withheld	**17b** Payer's state tax no. / **17c** Name of state
13c Address (number and street): 20 CENTER AVE					
13d Apt. no.	**13e** City or town: YOUR CITY				
13f State or province: YS	**13g** Country	**13h** ZIP or foreign postal code: XXXXX			

(keep for your records)

Form **1042-S** (2026)

Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

2026

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

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

OMB No. 1545-0096

Copy B
for Recipient

1 Income code: 20	**2** Gross income: 800	**3** Chapter indicator. Enter "3" or "4": 3		**13i** Recipient's U.S. TIN, if any	**13j** Ch. 3 status code: 16
		3a Exemption code: 04	**4a** Exemption code		**13k** Ch. 4 status code
		3b Tax rate .	**4b** Tax rate .	**13l** Recipient's GIIN	**13m** Recipient's FTIN, if any
5 Withholding allowance					
6 Net income: 800					
7a Federal tax withheld				**13n** LOB code	**13o** Recipient's account number
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . ☐				**13p** Recipient's date of birth (YYYYMMDD): 2 0 0 3 1 2 2 6	
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 . . . . . ☐				**14a** Primary withholding agent's name (if applicable)	
8 Tax withheld by other agents				**14b** Primary withholding agent's EIN	**15** Check if pro-rata basis reporting ☐
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )		**10** Total withholding credit (combine boxes 7a, 8, and 9)		**15a** Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code
					15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				**15d** Intermediary or flow-through entity's name	
12a Withholding agent's EIN: XX-XXXXXXX		**12b** Ch. 3 status code: 2		**15e** Intermediary or flow-through entity's GIIN	
		12c Ch. 4 status code			
12d Withholding agent's name				**15f** Country code	**15g** FTIN, if any
12e Withholding agent's global intermediary identification number (GIIN)				**15h** Address (number and street)	
12f Country code	**12g** FTIN, if any			**15i** Room or suite no.	**15j** City or town
12h Address (number and street): 350 CAMBRIDGE DR.				**15k** State or province	**15l** Country / **15m** ZIP or foreign postal code
12i Room or suite no.	**12j** City or town: YOUR CITY			**16a** Payer's name	**16b** Payer's TIN
12k State or province: YS	**12l** Country	**12m** ZIP or foreign postal code: XXXXX		**16c** Payer's GIIN	**16d** Ch. 3 status code
					16e Ch. 4 status code
13a Recipient's name: BEN HOPF		**13b** Recipient's country code		**17a** State income tax withheld	**17b** Payer's state tax no. / **17c** Name of state
13c Address (number and street): 20 CENTER AVE					
13d Apt. no.	**13e** City or town: YOUR CITY				
13f State or province: YS	**13g** Country	**13h** ZIP or foreign postal code: XXXXX			

(keep for your records)

Form **1042-S** (2026)

☐ VOID ☐ CORRECTED

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	**Proceeds From Broker and Barter Exchange Transactions**
BROKERAGE HOUSE INC. WALL STREET NEW YORK, NY 10005		**2026** Form **1099-B**	

PAYER'S TIN	RECIPIENT'S TIN
XX-XXXXXXX	XXX-XX-XXXX

RECIPIENT'S name
BEN HOPF

Street address (including apt. no.)
20 CENTER AVE

City or town, state or province, country, and ZIP or foreign postal code
YOUR CITY, YS XXXXX

Account number (see instructions)

CUSIP number	FATCA filing requirement ☐

14 State name	15 State identification no.	16 State tax withheld
		$
		$

1a Description of property (Example: 100 sh. XYZ Co.)
ABC STOCK

1b Date acquired	**1c** Date sold or disposed
11/02/2023	09/05/2026

1d Proceeds	**1e** Cost or other basis
$ 2,800	$ 1,200

1f Accrued market discount	**1g** Wash sale loss disallowed
$	$

2 Short-term gain or loss ☐
Long-term gain or loss ☒
Ordinary ☐

3 If checked, proceeds from:
Collectibles ☐
QOF ☐

4 Federal income tax withheld
$

5 If checked, noncovered security ☐

6 Reported to IRS:
Gross proceeds ☒
Net proceeds ☐

7 If checked, loss is not allowed based on amount in 1d ☐

8 Profit or (loss) realized in 2023 on closed contracts	**9** Unrealized profit or (loss) on open contracts—12/31/2022
$	$

10 Unrealized profit or (loss) on open contracts—12/31/2023	**11** Aggregate profit or (loss) on contracts
$	$

12 If checked, basis reported to IRS ☒

13 Bartering
$

Copy 1
For State Tax Department