

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

She was born April 15, 2003. 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, 2022*. 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, 2023. She filed Form 8233 with the payroll department on January 15, 2023, allowing the university to not withhold taxes.

Simone purchased ABC stock on November 2, 2021 for \$200 and sold the stock September 5, 2023 for \$800. Simone meets all requirements 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.

22222		a Employee's social security number XXX-XX-XXX		OMB No. 1545-0008			
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	12a C o d e
250 CHURCH STREET YOUR TOWN, YS XXXXX						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b C o d e
						14 Other	12c C o d e
f Employee's address and ZIP code							12d C o d e
15 State YS	Employer's state ID number XX-XXXXXXX	16 State wages, tips, etc. 7,225.00	17 State income tax 125.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2023

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BROKERAGE HOUSE INC WALL STREET NEW YORK, NY 10005			Applicable checkbox on Form 8949	OMB No. 1545-0715 2023 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
			1a Description of property (Example: 100 sh. XYZ Co.) ABC STOCK		
PAYER'S TIN XX-XXXXXXX		RECIPIENT'S TIN XXX-XX-XXXX	1b Date acquired 11/02/2021	1c Date sold or disposed 09/05/2023	Copy 1 For State Tax Department
			1d Proceeds \$ 800	1e Cost or other basis \$ 200	
			1f Accrued market discount \$	1g Wash sale loss disallowed \$	
RECIPIENT'S name DIMONE DUPONT			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"/>	
Street address (including apt. no.) 250 CHURCH STREET			4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code YOUR TOWN, YS XXXXX			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"/>	
Account number (see instructions)			8 Profit or (loss) realized in 2023 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2022 \$	
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2023 \$	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 \$	

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

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	13e Recipient's U.S. TIN, if any XXX-XX-XXXX	13f Ch. 3 status code 16	13g Ch. 4 status code
5 Withholding allowance		3b Tax rate 0.00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income 14500		7a Federal tax withheld			13k Recipient's account number		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>			13l Recipient's date of birth (YYYYMMDD) 2 0 0 3 0 4 1 5		
8 Tax withheld by other agents		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()			14a Primary Withholding Agent's Name (if applicable)		
10 Total withholding credit (combine boxes 7a, 8, and 9)		11 Tax paid by withholding agent (amounts not withheld) (see instructions)			14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code 02	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)			15d Intermediary or flow-through entity's name		
12f Country code		12g Foreign tax identification number, if any		15e Intermediary or flow-through entity's GIIN		15f Country code	
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		15g Foreign tax identification number, if any		15h Address (number and street)	
13a Recipient's name SIMONE DUPONT		13b Recipient's country code		15i City or town, state or province, country, ZIP or foreign postal code		16a Payer's name	
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		16b Payer's TIN		16c Payer's GIIN	
				16d Ch. 3 status code		16e Ch. 4 status code	
				17a State income tax withheld		17b Payer's state tax no.	
				17c Name of state			

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	13e Recipient's U.S. TIN, if any XXX-XX-XXXX	13f Ch. 3 status code 16	13g Ch. 4 status code
5 Withholding allowance		3b Tax rate 0.00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income 5000		7a Federal tax withheld			13k Recipient's account number		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>			13l Recipient's date of birth (YYYYMMDD) 2 0 0 3 0 4 1 5		
8 Tax withheld by other agents		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()			14a Primary Withholding Agent's Name (if applicable)		
10 Total withholding credit (combine boxes 7a, 8, and 9)		11 Tax paid by withholding agent (amounts not withheld) (see instructions)			14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code 02	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)			15d Intermediary or flow-through entity's name		
12f Country code		12g Foreign tax identification number, if any		15e Intermediary or flow-through entity's GIIN		15f Country code	
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		15g Foreign tax identification number, if any		15h Address (number and street)	
13a Recipient's name SIMONE DUPONT		13b Recipient's country code		15i City or town, state or province, country, ZIP or foreign postal code		16a Payer's name	
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		16b Payer's TIN		16c Payer's GIIN	
				16d Ch. 3 status code		16e Ch. 4 status code	
				17a State income tax withheld		17b Payer's state tax no.	
				17c Name of state			