

Use the following information to prepare a Form 1040-NR. Zichen Liu, 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, 2021.

He has remained in the country since then and is a full-time student. Zichen, born 6/1/2002, is single. He began working at the University Bookstore on 9/1/2023. 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. Zichen sold some stock he purchased in December 2021, he did not provide a Form W-8BEN to the brokerage company and they issued him a Form 1099-B.

Zichen 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 Form W-2 and Form 1099-B, complete Zichen'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.)

Last or family name LIU First ZICHEN Middle initial
Visa # 84920417 Passport # 87654321

Date of birth: 06 / 01 / 2002 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 678 EAST STREET 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? 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

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 2023	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 \$4,700 or more?

What is the date you FIRST entered the United States? 08 / 01 / 2021

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

2017 _____ 2018 _____ 2019 _____ 2020 _____ 2021 153 2022 365

*** 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

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 4,000.00		2 Federal income tax withheld 400.00		
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 ZICHEN		Last name LIU		Suff.		11 Nonqualified plans	
678 EAST STREET YOUR TOWN, YS XXXXX			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12a C o d e
			14 Other		12b C o d e	12c C o d e	
					12d C o d e		
f Employee's address and ZIP code							
15 State YS	Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 4,000.00	17 State income tax 40.00	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. BIG TOWN BROKERS 135 HIGH 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
PAYER'S TIN XX-XXXXXXX			1a Description of property (Example: 100 sh. XYZ Co.) 10 SHARES - INTERN R US		
RECIPIENT'S TIN XXX-XX-XXXX			1b Date acquired 12/01/2021	1c Date sold or disposed 05/05/2023	Copy 1 For State Tax Department
RECIPIENT'S name ZICHEN LIU			1d Proceeds \$ 900	1e Cost or other basis \$ 500	
Street address (including apt. no.) 678 EAST STREET			1f Accrued market discount \$	1g Wash sale loss disallowed \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR TOWN, YS XXXXX			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"/>	
Account number (see instructions)			4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>	
CUSIP number			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"/>	
FATCA filing requirement <input type="checkbox"/>			8 Profit or (loss) realized in 2023 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2022 \$	
14 State name	15 State identification no.	16 State tax withheld \$	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 <input checked="" type="checkbox"/>	13 Bartering \$	

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

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. 2017 2018 2019 2020 2021 2022

Have you ever been present in the U.S. PRIOR to 2017 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

2021 153 2022 365 2023 365

List the dates you entered and left the United States during 2023

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 2023? Yes No

If "Yes", give latest year ___ / ___ / 2022 Form number filed 1040-NR

During 2023, 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)	16	4,000

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 2023

Name UNIVERSITY OF HARTFIEKD	Telephone number XXX-XXX-XXXX
Address 200 BLOOMBERG, AVENUE, YOUR TOWN, YS XXXXX	
Name of your academic/specialized program director PROF. A. KING	Telephone number
Address 200 BLOOMBERG, AVENUE, YOUR TOWN, YS XXXXX	

During 2023 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Interest	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	State or local income taxes	<input type="checkbox"/> Yes <input checked="" 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 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.