2020 International Student Tax Workshop Booklet
For the 2019 Tax Filing Year

Indiana Department of Revenue
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This booklet is provided through DOR’s Business Education Outreach Program.

The Business Education Outreach Program provides taxpayer education and advice through speakers, presentations and programs for Hoosier organizations including professional organizations and associations, colleges, businesses and civic groups. For more information visit dor.in.gov/5176.htm or email bizoutreach@dor.in.gov.

Disclaimer: Every attempt is made to provide information that is consistent with the appropriate statutes, rules and court decisions. Any information that is not consistent with the law, regulations or court decisions is not binding on either DOR or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.
Dear College or University Official,

International students often have unique considerations when filing their Indiana tax returns. That’s why the Indiana Department of Revenue (DOR) team works collaboratively with colleges and universities throughout the state to assist this population. This booklet was developed to provide you with the tools and information needed to help these students and host successful International Student Tax Workshops.

In this booklet, you’ll find helpful hints on hosting a workshop, information about which forms and schedules students need to file and guidelines for completing Form IT-40PNR. It also contains sample forms and tips for students who find themselves with an unexpected tax bill due to residency or other unique tax issues.

Please note that this booklet is not an official instruction manual, but rather a guide to help you better serve your students. If you have questions or want to learn more, please visit the International Student Information section on DOR’s website at dor.in.gov/6052.htm. Students can also contact DOR customer service specialists directly with their specific tax questions at (317) 232-2240 or by visiting one of our 12 district offices, Monday through Friday, 8 a.m. to 4:30 p.m.

This guide and our workshops are developed each year based on your feedback, which is always welcome. Please email bizoutreach@dor.in.gov if you have any suggestions for enhancements to this guide or workshops.

On behalf of our 700 DOR team members, I want to thank you for the work you do in helping international students stay informed of their tax obligations and accurately complete their Indiana tax returns. We look forward to partnering with you this year.

Best regards,

Bob Grennes,
Commissioner
International Student Tax Workshop Information

DOR offers colleges and universities the opportunity to host free tax workshops for international students. These workshops are designed to help students understand their tax obligations and accurately complete their Indiana tax return.

*Please note this is not a “tax service” – our representatives cannot provide, complete or collect tax forms, or file a tax return on behalf of a student.*

If you would like to host a workshop for international students, complete the request form at dor.in.gov/3325.htm (select link at the bottom of the page and choose International Student Tax Workshops on the left menu of the Request Form) on DOR’s website. We recommend scheduling the workshops between March 2 and April 3.

Students MUST complete a federal income tax return before filing an Indiana income tax return. Once facilitators are assigned for your event, we will contact you with additional details and electronic copies of the necessary Indiana tax forms to provide to your students.

Do not promote this event to your students until you have received confirmation that DOR can provide facilitators for your event on your requested date. Most of our workshop facilitators are frontline employees and availability is subject to change.

Preparing to Host an International Student Tax Workshop

Be sure to host your workshop in a room large enough to hold your students, with 1-2 students at a table. They will need room to spread out their materials and have space to work. You will need a laptop with internet access and the International Student Tax Workshop PowerPoint preloaded and projector. Our facilitators are not allowed to access third-party networks or equipment with state-issued laptops and may not have access to flash drives. The presentation will be emailed to you by the Business Outreach Education Manager.

Before presenting, be sure to review the information in this guide and in the Form IT-40PNR instruction booklet. Additionally you should review Form IT-40PNR and Schedules A, B, C, D, F, H, IN-DEP and CT-40PNR.

At the workshop, provide each student with a packet containing the following:

- Form IT-40PNR
- Schedule CT-40PNR
- Schedules A-H
- Schedule IN-DEP

Not all students will use all forms; however, it helps the workshop flow more smoothly if students have all of these forms available to them rather than pausing to go and pick up forms from another table. Forms and instruction booklets can be downloaded from DOR’s website at dor.in.gov/6524.htm.
Other materials to have available at the workshops include:

- Pencils with erasers and blue/black ink pens (students can draft the return in pencil and then trace over final numbers and sign the tax return and other forms in pen).
- #10 envelopes
- U.S. postage stamps (most returns will require additional postage)
- Address labels with the following addresses:
  - To send returns when payment is due:
    Indiana Department of Revenue  
    P.O. Box 7224  
    Indianapolis, IN 46207-7224
  - To send returns when a tax refund is expected:
    Indiana Department of Revenue  
    P.O. Box 40  
    Indianapolis, IN 46206-0040
- Several copies of the IT-40PNR instruction book (1-2 per row is usually sufficient)
- Several copies of the annotated Forms 1040-NR and 1040-NR-EZ to help students complete Schedule A (see pages 17 and 18; these will also be emailed to you prior to the workshop)

Prequalify and Prepare Your Students to Attend an International Student Tax Workshop

Students who attend the workshop should meet the following criteria:

- International student with a federal nonresident alien status as determined by the U.S. government and any applicable treaties
- Physically attended an Indiana college or university for at least part of the tax year for which the return is filed
- Have income earned in the state of Indiana (any amount)
- Have completed (not necessarily filed) their federal tax return

Students should bring:

- Copies of all W-2s, 1042-S and 1099s showing Indiana state/county withholding taxes
- Any materials or forms listed in the “Preparing for Your Workshop” section on page 3 that will not be provided to them at the workshop
- Dates of birth and Social Security numbers (SSN or tax ID numbers) for spouse and any dependents
- Bank routing and account information or checkbook if requesting a direct deposit of any refund due
- A device with a calculator
The following information is an overview of the process covered in the International Student Tax Workshops facilitated by DOR employees. Please refer to the instructions in the IT-40PNR booklet and on all forms and schedules.

Electronic Filing
In most cases, international students cannot or should not electronically file their Indiana tax return. Most software packages require the user to electronically file the federal return, which is not allowed for these students’ tax type. Taxpayers who electronically file a state return without having an electronically-filed federal return may experience processing delays.

Complete the Federal Return First
Students must complete, but not necessarily file, their federal tax return before starting an Indiana tax return. The federal return determines the Adjusted Gross Income (AGI) which is the income used for starting the state return.

Who Should File Indiana Form IT-40PNR?
Nonresidents who lived in Indiana for part or all of the tax year:
Indiana residency depends on the student’s federal residency status. The IRS green card test and the “substantial presence” test, irs.gov/individuals/international-taxpayers/the-green-card-test-and-the-substantial-presence-test, determines a resident alien’s status. Treaties may also affect this status.

Most international students are in the United States on an F, a J or an M visa which means that they are considered nonresidents for federal tax purposes and will use Form IT-40PNR and associated schedules for their Indiana tax returns. Indiana residency depends on several factors. Generally, a student in Indiana who lives in another state or country and who is only in Indiana to attend school will not be considered a resident.

Students with ANY Indiana Income:
While Indiana residents must pay taxes if their income is $1,000 or more, part- and full-year nonresidents are taxed on ANY amount of income from Indiana sources. The most common source of student income is usually from wages from a job reported on W-2s or on 1099s. Income can also include earnings from real estate located in Indiana or from renting out a housing unit that the student owns.

Scholarships are usually not counted as income unless reported on the federal return and/or a 1042-S.

Wages from work-study jobs and graduate assistantships count as income.

Nonresident students who did not earn income in Indiana through any of the means indicated above do not need to file an Indiana tax return. If income was earned in another state (e.g., summer internship other than in Indiana), please refer to that state’s tax agency for filing requirements.
What Forms Are Needed?
In addition to the Form IT-40PNR, international students must include Schedules A (income or loss), D (exemptions), H (residency information, both sides) and CT-40PNR (county tax), along with Form IT-40PNR. They must include Schedules B (add-backs), C (deductions), F (credits, such as Indiana withholding) and IN-DEP (dependent information) if they have entries on those schedules.

Indiana tax forms are located on DOR’s website, dor.in.gov/3489.htm. From this page, click on the “Download Here” button under the “Individual Income Tax Forms” heading at the top of the page.

Scroll down to “Indiana Part-Year Residents and Full-Year Nonresidents.”

Arranging the Workspace
Completing Form IT-40PNR requires moving back and forth between the federal tax forms and several Indiana tax forms and schedules. We suggest organizing the schedules in alphabetical order and placing Form IT-40PNR on top.

Place the federal return and any additional documents in a pile to the left.

As schedules are used, put them back in the center pile in case they are needed again. As schedules are completed, place them face down and to the right. The forms and any enclosures will need to be reassembled using the enclosure sequence number located in the upper right corner when preparing to mail the return.

SSN/ITIN
Students should have a SSN, ITIN (Individual Taxpayer Identification Number) or have applied for an ITIN when filing a tax return. Information on how to apply for an ITIN is available on the IRS website, irs.gov/individuals/how-do-i-apply-for-an-itin. ITIN numbers are issued by the IRS for tax purposes only. Having or applying for an ITIN does not affect residency.
Schedule H (Residency Information)

Schedule H documents Indiana residency and helps to determine if county tax is owed. It is often one of the most confusing forms for students because it follows the calendar year, not the academic year.

Start by completing the name and Social Security number (or ITIN). These items need to be consistent across all forms and schedules and match what was reported on the federal return.

In Lines 1A-1D, students must account for where they lived starting with Jan. 1. If the student resided in another state (i.e., a transfer or first year graduate student) use that state’s two-letter abbreviation. If the student resided in another country, use “OC” (Other Country) for the state of residence.

Do not record fall, winter or spring break trips for residency. If the student resided and worked elsewhere for a period of time, say over the summer, then record that state/other country and the dates.

It is not necessary to be physically present or at work in Indiana on Jan. 1 for residency purposes. For example, a student employed in Indiana as of Dec. 31, 2018, then returning to Indiana for school and work in January (e.g., Jan. 5) for the spring semester is considered living and working in Indiana as of Jan. 1, 2019.

Dates provided by the student should be as accurate as possible. It is important not to have any gaps in residency on Lines 1A-1D.
Schedule H – Side 1 examples:

1. Jane attended Hoosier University for the 2018-2019 school year and returned for the 2019-2020 school year. She went home to Australia for the summer. Line 1A: IN 01/01/2019 to 12/31/2019.

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A IN</td>
<td>01 01 2019</td>
<td>12 31 2019</td>
</tr>
<tr>
<td>1B</td>
<td>2019</td>
<td>2019</td>
</tr>
<tr>
<td>1C</td>
<td>2019</td>
<td>2019</td>
</tr>
<tr>
<td>1D</td>
<td>2019</td>
<td>2019</td>
</tr>
</tbody>
</table>

2. Paul attended Hoosier University for the 2018-2019 school year and returned for the 2019-2020 school year. He worked in Los Angeles, California, over the summer and came back to Hoosier University in the fall.

Indiana will not tax income from California, so Paul needs to complete Lines 1A-1C. Paul also needs to check with to see if he needs to file a California tax return.

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A IN</td>
<td>01 01 2019</td>
<td>05 21 2019</td>
</tr>
<tr>
<td>1B CA</td>
<td>05 22 2019</td>
<td>08 15 2019</td>
</tr>
<tr>
<td>1C IN</td>
<td>08 16 2019</td>
<td>12 31 2019</td>
</tr>
<tr>
<td>1D</td>
<td>2019</td>
<td>2019</td>
</tr>
</tbody>
</table>
3. Michelle is from Spain. She moved to Indiana and started at Hoosier University in the fall of the 2019-2020 year.

Your information

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>OC</td>
<td>01 01</td>
</tr>
<tr>
<td>1B</td>
<td>IN</td>
<td>08 11</td>
</tr>
<tr>
<td>1C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1D</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. Gregory is a transfer student from the UK. He attended Buckeye University in Ohio for 2018-2019, went home for the summer and started at Hoosier University in the fall of 2019.

Your information

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>IN</td>
<td>01 01</td>
</tr>
<tr>
<td>1B</td>
<td>OC</td>
<td>05 12</td>
</tr>
<tr>
<td>1C</td>
<td>IN</td>
<td>08 17</td>
</tr>
<tr>
<td>1D</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Schedule H – Side 2:
Please make sure to answer all parts of Section 2.

Schedule H and County Tax Considerations:
Most students who started school in Indiana in the fall of 2018 are considered as residing in Indiana on Jan. 1 and probably owe county tax. Those students who started school in Indiana after Dec. 31, 2018, are probably considered a part-year resident for 2019 and will not owe county tax.

Authorized Representative:
Students can elect to authorize a personal representative to discuss the return with DOR employees.
Schedule A (Income or Loss)
Students should begin by entering their name and Social Security number at the top of the form. Complete Column A on the first page by entering all pertinent amounts from the federal Form 1040-NR or Form 1040-NR-EZ. See Appendix A and B for annotated sample federal forms that indicate where to place the numbers on this schedule.

Students need to round numbers when moving from the federal form to the state form.

If the digit to the right of the decimal is 4 or less, round down; 5 or more, round up.

- Ex. $100.40 = $100
- Ex. $100.75 = $101

Income in Column A that was earned in Indiana should be entered in Column B.

Treaties
Most treaty considerations impact how the federal tax return is completed, and are reflected in the federal AGI. If there is a W-2 or other income amount that is not included in federal AGI because of a treaty and the income was earned in Indiana, do not add the income to the Indiana tax return. Any Indiana state/county withholding amounts shown on that W-2 should be reported on Indiana Schedule F (Credits).

If there is exempted income on the student’s federal return due to a treaty (reflected in Form 1040-NR, Line 22 or Form 1040-NR-EZ, Line 6), write in the name of the country and “Treaty” on Schedule A, Line 20. Example: “Germany - Treaty.” These students should also enclose a copy of their Form 1040-NR or Form 1040-NR-EZ with their Indiana tax return.

Special considerations affecting students from India:
Under current tax law and treaty, students from India do not have exempt income. Instead, they are allowed to take the standard federal deduction of $12,000 for no more than two years. There is no need to note the treaty on Schedule A as this does not affect the Indiana return. Students from India are eligible for Indiana’s personal exemption.

Form IT-40PNR (Part-Year Nonresident)
At this point, students will navigate among Form IT-40PNR and various schedules, transposing numbers as required.

The student’s name and SSN should be the same as what is listed on the student’s federal return.

Two-digit County Code:
County code numbers are located on the back of Schedule CT-40PNR. Students who were in Indiana in the fall of the previous year (e.g., fall semester of the 2018-2019 school year) should use the county code (found on the back of Schedule CT-40PNR) for the school’s campus location (assuming the student resided on or near campus) or where the student lived if in a different county.

Students who came to Indiana for the first time for the 2018-2019 spring or 2019-2020 fall semester should enter "00" for the county code.

Do not use the main campus location for the university if the student attended school at another campus. For example, students seeking a Purdue degree at IUPUI should use County Code 49 for Marion County, not County Code 79 for Tippecanoe County (where Purdue’s main campus is located).
County Tax Residency Generalities:
Generally, those Indiana nonresident students who first attend college beginning sometime after Jan. 1 of the year will not be considered county residents for that first year.

Usually, nonresident students attending the year-end wrap period, such as the fall semester followed by the spring semester, probably qualify as a resident of the county as of that Jan. 1, and are subject to county tax.

Schedule B (Addbacks)
Addbacks are deductions taken on a federal return that are not allowed in Indiana. Most students will not have addbacks.

Schedule C (Deductions)
Renter’s Deduction:
Property tax must be assessed on the property to claim the renter’s deduction. In addition, the property must be the student’s primary place of residence. Therefore, on-campus housing does not apply. Some universities have privately owned/operated apartment complexes and have an affiliation with the university. Since these are located on campus, they are probably exempt from property tax and not eligible for the deduction. Housing operated under a 501(c)(3), such as a church or other nonprofit organization, is also not eligible for the deduction.

If students share rent, each is limited to claiming the lesser amount of rent each pays or $3,000.

Homeowner’s Property Tax Deduction:
Indiana property tax must be assessed on the property to claim the homeowner’s deduction. The home does not need to be paid-in-full to claim this deduction.

If the student is the homeowner and has renters/roommates, the roommates can pay rent to the student/purchaser who reports the rental receipts as Indiana income. The roommates can then claim the renter’s deduction.

Indiana State Tax Refund:
Students who received a state tax refund from last year and reported it on the federal return (Form 1040-NR, line 11 or Form 1040-NR-EZ, line 4) are eligible for a deduction. They should report that amount on Schedule C, line 3.

Schedules D (Exemptions) and IN-DEP (Dependents)
Schedule D – Line 1
If the student filed Form 1040-NR-EZ, enter $1,000.

If the student filed Form 1040-NR, married nonresident aliens who selected Box 5 on Form 1040-NR (see below), should enter $2,000. All others should enter $1,000.

Schedule IN-DEP
Complete Schedule IN-DEP by adding the dependents listed on Form 1040-NR. Note, taxpayers who filed Form 1040-NR-EZ cannot claim dependents and should disregard this information.

Return to Schedule D and enter the number of dependents from Schedule IN-DEP, if applicable.
Schedule CT-40PNR (County Tax)
Students should complete this schedule only if they lived in Indiana on Jan. 1 of the previous tax year.

Students whose Line 7 on Form IT-40PNR is “0” (zero), blank or negative do not need to complete this schedule.

DOR workshop facilitators have reported that this is an area where a number of students make calculation mistakes. Please ensure that students are multiplying using the correct county tax rate, with all digits and with correct decimal placement.

Schedule F (Credits)
Refer to W-2s and 1042-S for amounts of state and county taxes withheld. In most cases, taxes are not withheld on 1099s. Students are not eligible for the Earned Income Credit (EIC).

Finishing Form IT-40PNR
At this point, the student should be able to carry over subtotals for Schedules A-H to Form IT-40PNR and finish the return. If any subtotal is empty, leave it blank. Do not enter “0.”

Students should double check that amounts from their federal forms and any Indiana schedules used have been reflected on Form IT-40PNR. Students who have been using pencil to complete forms should now trace over the information using a blue or black pen. Tax returns and forms are scanned as part of the processing procedure and pencil will not scan.

Students who chose direct deposit for a tax refund will receive their refund faster.

Students (and spouses, if necessary) should sign and date the return in blue or black ink.

Mailing the Tax Return

Please enclose only those schedules that have an entry. Do not enclose a copy of the federal tax return with the Indiana tax return.

Place Form IT-40PNR on top. Follow the enclosure sequence on the upper right corner of each form for schedules.

Place copies of all W-2s and any 1042-S and 1099s or other documents that contain Indiana state/county withholding on top. Students with treaty exemptions (see page 10) should include copies of their Form 1040-NR or Form 1040-NR-EZ behind the schedules.

DO NOT staple forms or use paperclips.
Students who owe taxes should include a payment with the return or pay through DORpay, at dorpay.dor.in.gov. Students should include their Social Security number and tax year on their check or money order.

Tax returns containing over four pages usually require additional postage.

Returns must be postmarked by the U.S. Postal Service no later than April 15. Students who use campus mailboxes should verify mail pickup and processing times to ensure that the tax return is posted no later than April 15.

Returns should be mailed to one of the following addresses:

**If the student is sending a payment:**
Indiana Department of Revenue  
P.O. Box 7224  
Indianapolis, IN 46207-7224

**If the student is getting a refund:**
Indiana Department of Revenue  
P.O. Box 40  
Indianapolis, IN 46206-0040

Returns are accepted in-person during office hours at any DOR district office or the Customer Service Center located at Indiana Government Center North. See dor.in.gov/3390.htm for locations and hours.

### Additional Payment Options

Students who wish to pay any taxes owed may do so electronically 24/7 through DORpay, dorpay.dor.in.gov. Students will need to provide their name and Social Security number. Payment can be made by Visa, MasterCard or e-check. Convenience fees may apply. Estimated peak times for DORpay are 4 - 6 p.m. Students making payments during those times may experience a longer than usual processing time.

Information on payment plans through INtax is available at intaxpay.in.gov or by calling DOR Payment Services Division at (317) 232-2165. Generally, the amount of tax due must be more than $100 for individuals to qualify for a payment plan.

Students who owe should pay as much as they can by the April due-date to reduce the amount of penalty and interest that will be due. As soon as they receive a bill from DOR, they need to call the number on the bill to see what payment options may be available.
Many students are surprised to learn that they have a tax bill instead of a tax refund, especially if they received a tax refund from Indiana the previous year. Generally, this happens when taxes were either not withheld at all or not withheld in an amount that is enough to cover the student’s tax obligation.

*It is the student’s responsibility to pay any outstanding tax obligation, even if their employer did not withhold the required amount.*

**Common Reasons Students May Owe State Taxes**

*The student and/or spouse had multiple jobs:*

Unless directed otherwise by the employee, employers withhold taxes at the rate for the income earned at that job for the student’s self-reported tax status on the WH-4. If the student is married to a working spouse or has multiple jobs, the resulting combined income might move the student into a higher tax bracket.

*The student’s source of income was not subject to tax withholding:*

Taxes (especially state taxes) are rarely withheld on 1099s, dividends and some non-wage sources of income.

*The student’s residency changed and the student now owes county tax:*

Remember, the tax year does not follow the academic calendar. Students who moved to Indiana in fall 2018 probably did not owe county tax for tax year 2018. Knowing that, employers may not have withheld county tax when the student began work. However, if the student returned for the spring semester, then the student would be considered a resident as of Jan. 1 and owe county tax for 2019.

Please note, there may be other reasons not identified above.

**What Students Should Do**

Students who owe taxes should carefully consider their status for the current year and ensure that state and county taxes are correctly deducted for the coming year. Students should review their current withholding status and rates and adjust the withholding with their employer(s) as necessary using Indiana WH-4. The WH-4 is available on the DOR website at dor.in.gov/4100.htm.

*Any withholding adjustments should represent the amount needed for the entire calendar year (remaining months of the year plus a “catch-up” amount for the months taxes were not withheld in the correct amount).*

Students with income sources that are not subject to withholding tax should plan to save part of their income to cover their tax bill or make estimated tax payments through DORpay, dorpay.dor.in.gov.

**Stay in Contact**

Please counsel your students to promptly open and respond to any mail from DOR. DOR may request more information to continue processing a tax return. Oftentimes, these situations can be resolved quickly by telephone or mail.

Students may be selected for identity verification as part of DOR’s tax fraud prevention program. Identity verification takes just a few minutes to complete. Receiving an identity verification request does not mean a student’s identity has been stolen or is at risk. Tax return processing, including any refund due, will be delayed until DOR receives a response.

Students who move should update their address with DOR, dor.in.gov/4706.htm.
Where to Get Additional Assistance

Many questions can be answered on DOR’s website, dor.in.gov.

Indiana tax forms and instruction booklets are located at dor.in.gov/3489.htm.

Customer service is available Monday – Friday, 8 a.m. – 4:30 p.m. EST, excluding state holidays. Please call 317-232-2240.

Students can also get assistance at one of DOR’s 12 District Offices. Addresses and telephone numbers are subject to change.

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DOR offers email subscriptions for website updates, e-newsletters, our Tax Library and our blog. To receive these updates visit public.govdelivery.com/accounts/INDOR/subscribers/new and follow the registration steps.
Social Media
Connect with DOR at @INRevenue on the following social media outlets:

Find us on LinkedIn at

Tax Talk Blog
Subscribe to Tax Talk at dor.in.gov/3877.htm.
Appendix A
Annotated Form 1040-NR

U.S. Nonresident Alien Income Tax Return

Form 1040-NR

Your first name and middle initial

Last name

Identifying number (see instructions)

Department of the Treasury

Internal Revenue Service

For the year January 1–December 31, 2019, or other tax year

beginning , 2019, and ending , 20

Your present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no.

Check if: Individual

Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

Check only one box.

1 2 3

Reserved Single nonresident alien Reserved

4 5 6

Reserved Married nonresident alien Qualifying widow(er) (see instructions)

Dependents:

If more than four dependents, see instructions and check here.

7 Dependents: (see instructions)

(1) First name

Last name

(2) Dependent's identifying number

(3) Dependent's relationship to you

(4) ✔ If qualifies for (see instr.): Child tax credit Credit for other dependents

The Line references entered on Lines 8 - 35 correspond to where the amounts should be entered on IT-4OPNR Schedule A, Column A.

Income Effectively Connected With U.S. Trade/Business

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

8 Wages, salaries, tips, etc. Attach Form(s) W-2

9 a Taxable interest

b Tax-exempt interest. Do not include on line 9a

10 a Ordinary dividends

b Qualified dividends (see instructions)

11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)

13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)

14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here

15 Other gains or (losses). Attach Form 4797

16 a IRA distributions

16 b Taxable amount (see instr.)

17 a Pensions and annuities

17 b Taxable amount (see instr.)

18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)

19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)

20 Unemployment compensation

21 Other income. List type and amount (see instructions)

22 Total income exempt by a treaty from page 5, Schedule OI, item L (1(e))

23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income.

24 Educator expenses (see instructions)

25 Health savings account deduction. Attach Form 8889

26 Moving expenses for members of the Armed Forces. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see instructions)

30 Penalty on early withdrawal of savings

31 Scholarship and fellowship grants excluded

32 IRA deduction (see instructions)

33 Student loan interest deduction (see instructions)

34 Add lines 24 through 33

35 Adjusted Gross Income. Subtract line 34 from line 23

36 Reserved for future use

37 Itemized deductions from page 3, Schedule A, line 8

38 Qualified business income deduction. Attach Form 8995 or Form 8995-A

39 Exemptions for estates and trusts only (see instructions)

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11364D

Form 1040-NR (2019)
### Appendix B
#### Annotated Form 1040-NR-EZ

**U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents**

Go to [www.irs.gov/Form1040NREZ](http://www.irs.gov/Form1040NREZ) for instructions and the latest information.

**OMB No. 1545-0074**

2019

**Please print or type.**

**See separate instructions.**

**Your first name and middle initial**

**Last name**

**Identifying number (see instructions)**

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**

Check only one box.

1 Single nonresident alien

2 Married nonresident alien

3 Wages, salaries, tips, etc. Attach Form(s) W-2

4 Taxable refunds, credits, or offsets of state and local income taxes

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement

6 Total income exempt by a treaty from page 2, Item J(1)(e)

7 Add lines 3, 4, and 5

8 Scholarship and fellowship grants excluded

9 Student loan interest deduction

10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income

11 Itemized deductions. See the instructions for limitation

12 Reserved

13 Reserved

14 Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-

15 Tax. Find your tax in the tax table in the instructions

16 Unreported social security and Medicare tax from Form:

   a 4137

   b 8919

17 Add lines 15 and 16. This is your total tax

18a Federal income tax withheld from Form(s) W-2 and 1099-R

   b Federal income tax withheld from Form(s) 1042-S

19 2019 estimated tax payments and amount applied from 2018 return

20 Credit for amount paid with Form 1040-C

21 Add lines 18a through 20. These are your total payments

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid

23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here

   a Routing number

   b Account number

   c Type: Checking Savings

   d Phone number

   e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

24 Amount of line 22 you want applied to your 2020 estimated tax

25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions.

Yes. Complete the following.

No

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Your signature**

**Date**

**Your occupation in the United States**

**If the IRS sent you an Identity Protection PIN, enter it here (see inst.)**

**Paid Preparer Use Only**

Print/Type preparer’s name

Preparer’s signature

Date

Check if self-employed

PTIN

**Firm’s name**

**Firm’s EIN**

**Firm’s address**

**Phone no.**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 21534N Form 1040-NR-EZ (2019)
DOR Pyramid of Excellence

DOR’s Pyramid of Excellence includes the agency’s mission, vision and purpose, all of which were reengineered to capture the culture and brand DOR is building upon. This symbol is the compass for our organization.

**OUR MISSION**
To serve Indiana by administering tax laws in a fair, secure and efficient manner.

**OUR VISION**
To be recognized as the premier tax administrator in the nation and a great place to work.

**OUR PURPOSE**
To provide great government service at a great value to our customers.

**OUR PEOPLE**
700+ hard-working, passionate Hoosiers serving the State of Indiana.

**BEST-IN-CLASS CUSTOMER SERVICE**