

Instructions for Electronic Filing Form 1040NR – No Treaty

Open the link to the FSA TaxSlayer site. Below is the first screen you will see. Click continue.

Welcome to the TaxSlayer VITA/TCE self-prep kiosk

- No current year preparation or electronic filing Fees
- Unlimited current year states
- Access to prepare and e-file 1040-NR
- Access to prepare and e-file 1040PR

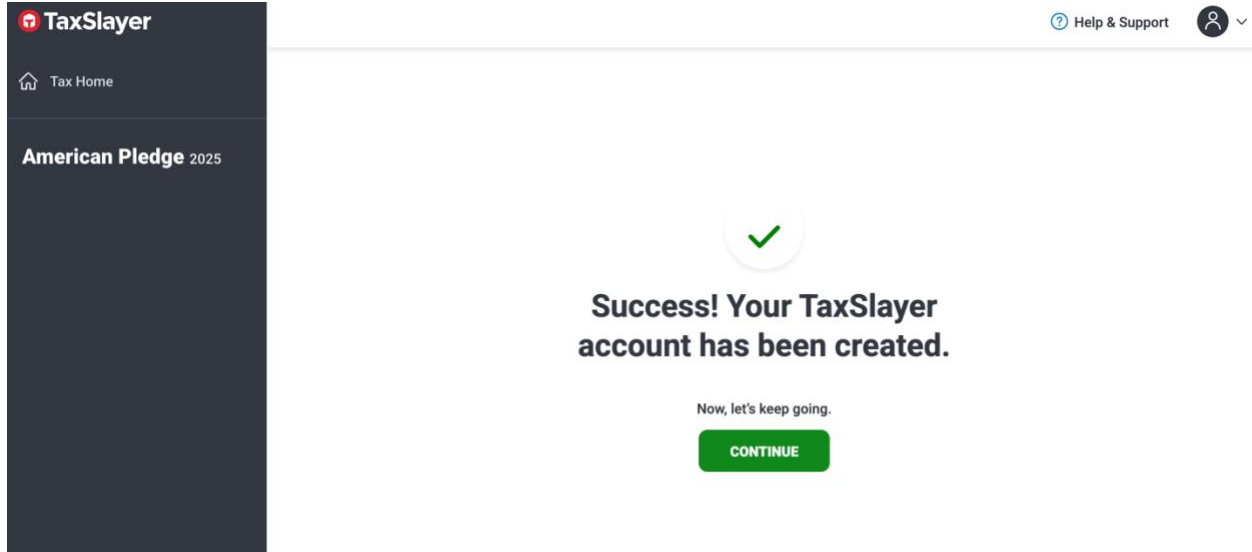
For assistance while completing your return, please contact the free tax assistance program where you received the referral link to this software. They have IRS-certified specialists available to assist you.

Click the Continue button to create a new account or login with an existing account.

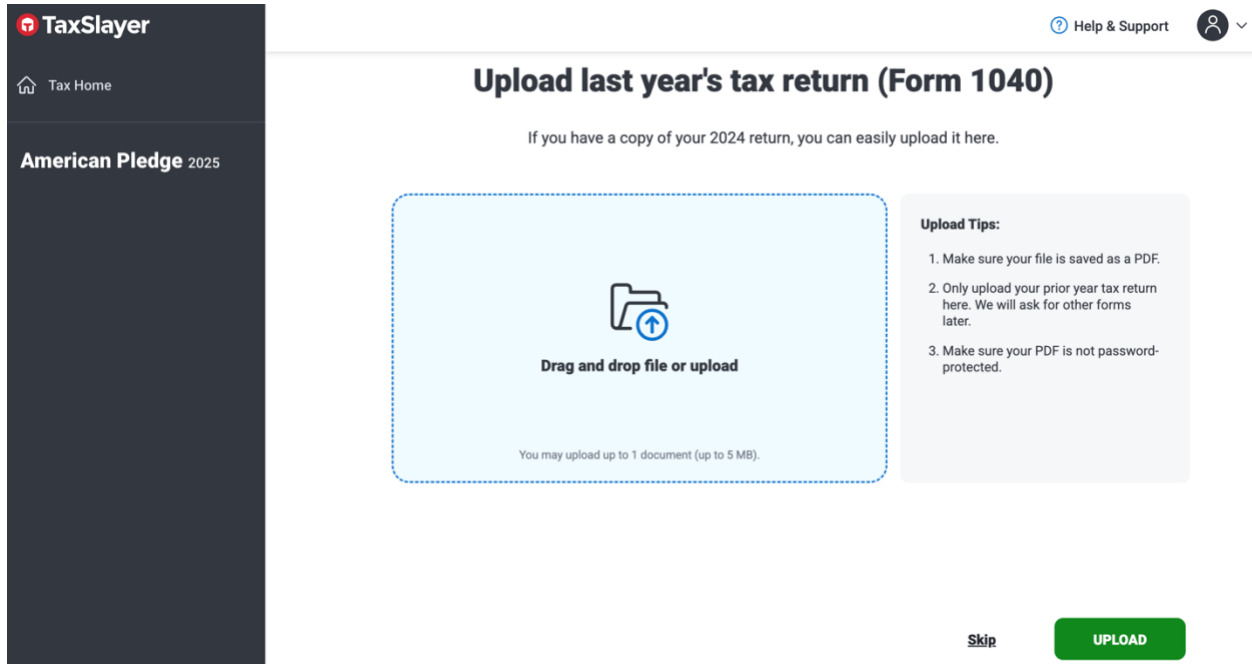


You will be directed to the Log-in screen. If this is your first-time using TaxSlayer, you will need to **create an account**. If you have used TaxSlayer before, you can **log in** using your existing username and password.

Once you have set up your account, you will **click continue** to enter the tax software.



You have the option to upload your tax return from last year, but you do not have to.



Tax Year 2025

Enter your legal first name (given name), last name (family name), Social Security or ITIN number, date of birth and occupation (you can put student). Click continue.

The screenshot shows the TaxSlayer interface for entering primary taxpayer information. The left sidebar includes the TaxSlayer logo, 'Tax Home', and 'American Pledge 2025'. The main content area is titled 'PERSONAL INFORMATION' and 'Primary Taxpayer's Information'. It contains the following fields: 'First name *' and 'MI' (input and dropdown), 'Last name *' and 'Suffix' (input and dropdown), 'Social Security number (ITIN also accepted) *' with a note 'The IRS requires your Social Security Number for e-filing.' and a masked input field, 'Date of birth *' with a 'MM/DD/YYYY' placeholder, and 'Occupation *' with an empty input field. At the bottom are 'BACK' and 'CONTINUE' buttons.

Enter your current mailing address. Your **State Residency** is based on your **physical presence** in the state, not your visa type. For example, if you've been living in the state for the whole 2025, you will choose "full-year resident". This is completely separate from your federal "Resident/Non-resident Alien" status.

The screenshot shows the TaxSlayer interface for entering mailing address information. The left sidebar is identical to the previous form. The main content area is titled 'PERSONAL INFORMATION' and 'Mailing Address'. It contains the following fields: 'Country *' (dropdown menu with 'United States' selected), 'Address *' (Street number and name), 'Apartment, suite, unit number, etc.' (Numbers only (example: '121', not 'APT 121')), 'ZIP code *', 'City *', and 'State *' (dropdown menu with 'Select' selected). Below these is a checkbox for 'I have a stateside military address' and a section 'What is your state residency status? *' with three radio button options: 'I am a full-year resident of this state', 'I am a full-year resident of another state', and 'I am a part-year resident of this state'. At the bottom are 'BACK' and 'CONTINUE' buttons.

Tax Year 2025

You do not need to mark any of these. Additional Information is for people who file a Form 1040.



- ADDITIONAL INFORMATION
- ### Chen's Information
- Check all that apply:
- Chen can be claimed as a dependent on someone else's return.
 - Chen was over age 18 and a full-time student at an eligible educational institution.
 - Chen is blind.
 - Chen is deceased.
 - Chen wishes to contribute \$3 to the Presidential Election Campaign Fund.
 - Chen served in a combat zone during the current tax year.
 - Chen was affected by a natural disaster during the current tax year.
 - Chen received, sold, or disposed of a digital asset (or financial interest in a digital asset) in the current tax year.
 - Chen prefers to receive written communications from the IRS in a language other than English.
 - Chen prefers to receive written communications from the IRS in an accessible format.

BACK

Skip

CONTINUE

The only filing status you should use is **Nonresident Alien**. The other statuses are for resident filers only.



What's your filing status? ⓘ

- Single
- Married filing jointly
- Married filing separately
- Head of household
- Qualifying surviving spouse
- Nonresident Alien

Need help determining your filing status?

FILING STATUS WIZARD

BACK

CONTINUE

Tax Year 2025

After selecting your filing status, you will not be able to change it from one of the resident statuses to one of the nonresident statuses, or from one of the nonresident statuses to one of the resident statuses, since the resident return 1040 and the nonresident return 1040NR are completely different forms.

If you need to make such a change, you will click the **User Icon** in the top-right corner to find **Settings** and click Settings to find **Transaction History**. Click it.



Find Deactivate Tax Return and select “Made mistakes, want to start over.” If you have already e-filed the tax return, you cannot deactivate it and you have to file an amended return.

Transaction History

Account Charges [hide](#)

All fees are for the preparation and filing of your return. This includes Printing, Mailing or e-filing, and sales tax (where applicable).

Banking Information [hide](#)

No information to display

IRS Payment Information [hide](#)

No information to display

Deactivate Tax Return [hide](#)

Tax Year 2025 (123-00-1234)

- ✓ - Please Select -
- Made mistakes, want to start over
- Chose wrong package
- Not using product, don't save my info

Mark “Single nonresident alien” if you are single. Mark “Married nonresident alien” if you are married. Mark “Qualifying widow(er) with dependent child” only if you are from Canada, Mexico, India, or South Korea, have a child, and your spouse recently passed away.

The screenshot shows the TaxSlayer interface for the 'What's your filing status?' step. On the left is a dark sidebar with the TaxSlayer logo, 'Tax Home', and 'American Pledge 2025'. The main content area has the heading 'What's your filing status?' with a help icon. Below the heading are three radio button options: 'Single nonresident alien', 'Married nonresident alien', and 'Qualifying widow(er) with dependent child'. To the right of these options is a red text prompt: 'WAIT! This isn't what I wanted!' with a 'SHOW RESIDENT OPTIONS' button below it. At the bottom of the form are two buttons: 'BACK' and 'CONTINUE'.

Generally, answer **NO**. You may only answer Yes if your dependent has a valid SSN or ITIN, is a U.S. citizen or resident, AND you are from Canada, Mexico, India, or South Korea.

The screenshot shows the TaxSlayer interface for the 'Dependents or Qualifying Persons' step. The sidebar is identical to the previous screenshot. The main content area has the heading 'BASIC INFORMATION' and 'Dependents or Qualifying Persons'. Below the heading is the question: 'Do you have any dependents or qualifying person(s) to claim on your return?' with a help icon. There are two radio button options: 'Yes' and 'No'. At the bottom of the form are two buttons: 'BACK' and 'CONTINUE'.

You only need to enter information here if the above scenario applies to you. Otherwise you should have entered No on the prior screen and this screen would not show up.

BASIC INFORMATION

Dependents or Qualifying Persons

Add your information about your dependent or qualifying person here. If you have more than one, you can add them at the end.

Dependent Information

First name * MI

Last name * Suffix

Date of birth *

This dependent does not have an SSN/ITIN/ATIN

Social Security number (ITIN & ATIN also accepted) *
The IRS requires their Social Security number for e-filing

Relationship to you *

Additional Information

Was this person a U.S. citizen, national, or resident alien? *
If not, the child tax credit or credit for other dependents cannot be claimed

Yes
 No

Number of months this person lived with you in 2025 *
If this dependent was born in 2025, you must select 12 months

Is this person married? *
 Yes
 No

Check any of these that apply to your dependent or qualifying person:

- This person was over the age of 18 and a full-time student at an eligible educational institute
- This person was disabled.
- This person is not my dependent
- I do not want to claim this person for Earned Income Tax Credit (EITC) purposes
- This person is a qualifying relative that made \$5,200 or more in gross income

This screen will come up after the dependent section. The IRS Identity Protection PIN (IP PIN) is a unique 6-digit number that is assigned to **victims of identity theft** for use when filing their federal tax return. This is not your 5-digit Self-Select PIN. Only say Yes if you received an IP PIN.

PERSONAL INFORMATION

IRS Identity Protection PIN

Did you or anyone on your tax return receive a CP01A notice from the IRS containing a 6-digit Identity Protection PIN?

- Yes, someone on my return received an Identity Protection PIN.
- No, no one on my return received an Identity Protection PIN.

[BACK](#)

[Skip](#)

[CONTINUE](#)

After you finish the IRS IP PIN section, the next page will have you review your personal information. If your information is correct, click continue. Then you will see the page below. You can choose to authorize TaxSlayer to use the Tax Return Information you provide, or you can click “remind me later” if you do not want to consent. This will not influence your usage of TaxSlayer.



Personalize your TaxSlayer experience.

Before you get started, please review the following disclosure. Section 301-7216 of the Internal Revenue Code specifically governs the use and disclosure of tax return information. Some states may also have additional laws and regulations related to use and disclosure of the same information. We use your tax return information only in accordance with those applicable laws and regulations to prepare and assist in preparing your tax return, to provide services associated with preparing your tax return, and to provide you with other products and services you specifically request or consent to.

Please review the information below and sign to agree to the terms and conditions.

Use of Information

As permitted by law, we may use the information you provide to address questions submitted to our customer or technical support systems; to send updates or security alerts; to provide notification of related tax return preparation products or services, or product enhancements; to monitor and investigate fraud, identity theft, and other illegal activity; and to personalize and improve our services.

Note that if you are not eligible for the Free File product, you may switch to a commercial product which may include

[PRINT](#)

Ensure the details below are accurate:

Full Name *

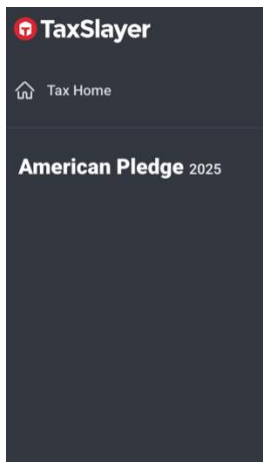
Date*

01/21/2026

I am filing a joint return with my spouse.

[REMIND ME LATER](#)

Click continue.



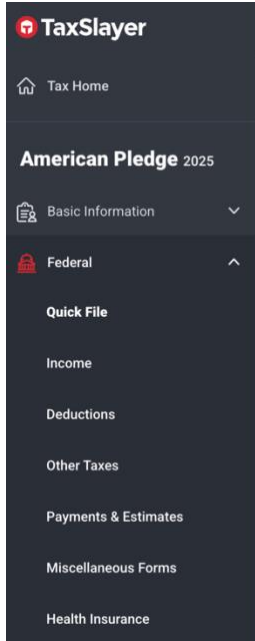
Let's do this!

Now that we know more about you, let's dig into your tax return.

[CONTINUE](#)

Tax Year 2025

Click continue.



TaxSlayer

Tax Home

American Pledge 2025

Basic Information

Federal

Quick File

Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

Health Insurance

Search to add your forms with Quick File

If you know which forms you need, easily search and add them to your tax return.

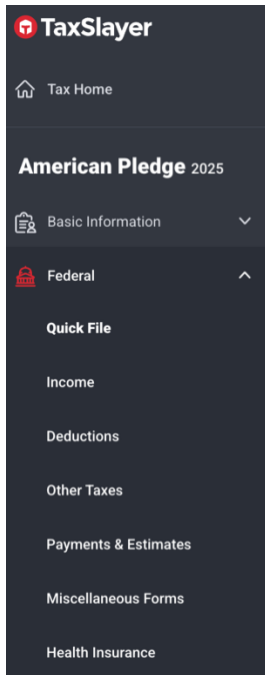


BACK

I don't know which forms I need

CONTINUE

Click skip.



TaxSlayer

Tax Home

American Pledge 2025

Basic Information

Federal

Quick File

Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

Health Insurance

Quick File

Search for all the forms that you need for your return. Don't see your form? No worries! You'll have a chance to enter more later!

Form search

Start typing the name of a form

Selected Forms



No forms currently selected

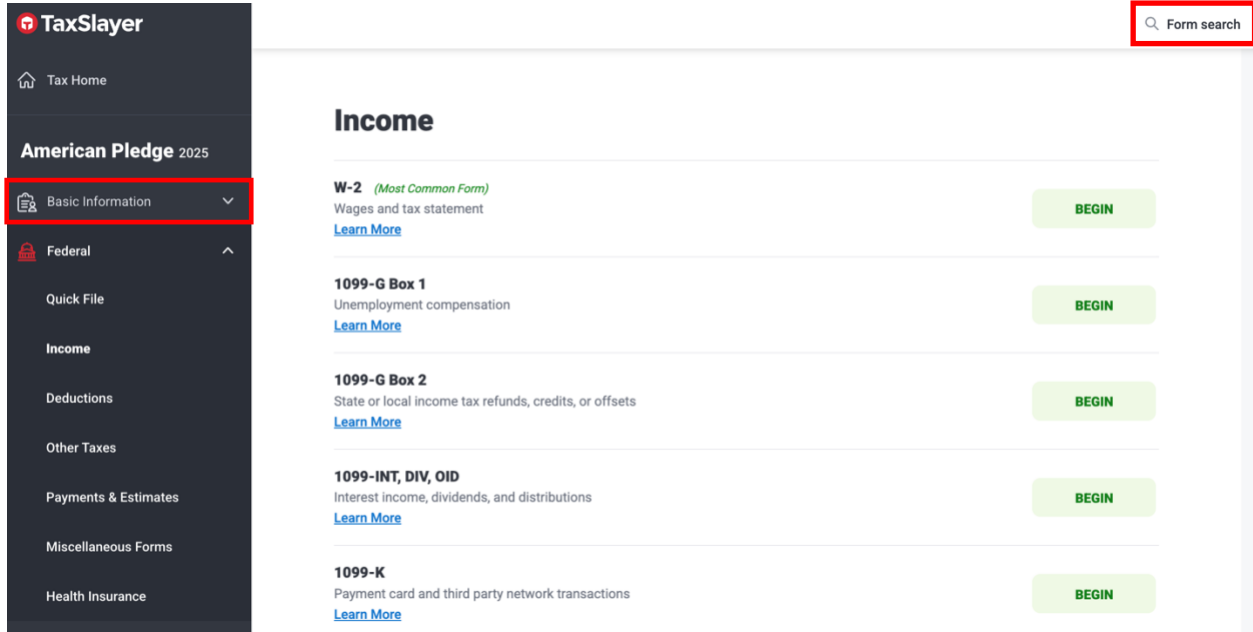
BACK

Skip

Tax Year 2025

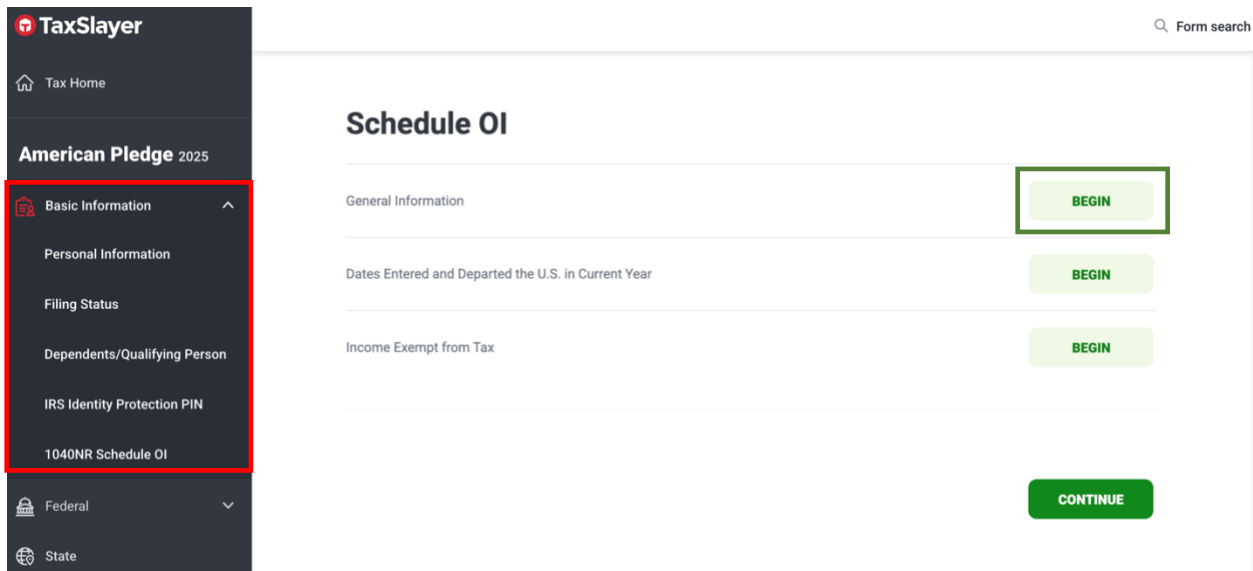
The next screen you will come to is the Income section. Before you enter any income, click **Basic Information** on the left navigation bar.

If you need to enter a specific form but do not know where to find it, use the **Form Search** tool in the top-right corner of the screen, for example, search “1042-S” or “8843”.



To update your information, select the corresponding section in the red box.

If no changes are needed, click the final section in the red box: **1040NR Schedule OI**. Then click **Begin** to start with **General Information**.



Schedule OI - General Information

General Information

Type of 1040NR Entity *

Select Individual

Country of Citizenship *

Select the country of your citizenship

Country of Residence *

Select the country you lived prior to the U.S.

U.S. Travel Information

Select "Other not listed" unless you are a resident of Canada or Mexico who visits the U.S. frequently.

Select type of U.S. Visa *

Select Nonimmigrant Visa. Afterwards, a box will appear for you to select your specific visa type from the list.

Check if you have ever applied for a U.S. Green Card

Check if you have ever been a citizen of the U.S.

Check here if you have ever had a green card.

Check if you have ever changed your Visa Type.

Mark anything that applies to you.

Days Present in the U.S.

Number of days in the U.S. for 2025.

Calculate the number of days you were in the U.S. for 2025, 2024, 2023. You can check your electronic arrival/departure record here <https://i94.cbp.dhs.gov/home> by clicking "View Travel History".

Number of days in the U.S. for 2024.

Number of days in the U.S. for 2023.

Tax Year 2025

Tax Return Filing Information

- Check if you have filed a U.S. Income tax return for a prior year.
- Check if you are filing a return for a trust.
- Check if you received total compensation over \$250,000.
- Check if you used an alternate method to determine the source of the income.

Refund Mailing Information

Enter address below if you would like your refund check mailed to an address outside the U.S.

Country

Address

Street number and name

City

Foreign State or Province

Foreign Postal Code

Income Exempt from U.S. Tax

- Check if you were subject to tax in a foreign country on U.S. exempt income.
- Check if you used an alternate method to determine the source of the income.

~~Wages Exempt by a Treaty (reduces 1040-NR line 1a)~~

Real Property Election

Have you ever made an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d)?

- Yes
- No

Mark anything that applies to you.

Enter an address here if you would like your refund check to go to an address **outside the U.S.** You do not need to do this if you want direct deposit.

Mark anything that applies to you.

Do not enter anything here if you cannot take a treaty benefit. Check Publication 4011 pp.14-17 to confirm if you are unsure (go to next page of this guide for more details).

Generally select No.

When downloading this guide from the TCAN website, you should have also seen other documents, including Publication 4011. Check pp.14-17 for treaties. Page 14 includes three special treaties between the U.S. and India/China/Canada. You will see three similar charts on pp.15-17. The one below (page 15) is for Scholarship. If you earned wages as a teacher or trainee, check page 16. If you earned wages as a student, check page 17. Then, check the list of countries. If you don't see your country, it means there is no treaty between the U.S. and your country. If you see your country, read that line to find out how many years you can use the treaty, how much money is tax-exempt, and which article applies.

Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 16)



U.S.-Russia Income Tax Treaty has been suspended for Foreign Students and Scholars.

If a nonresident alien receives a grant that is **not** from U.S. sources, it is **not** subject to U.S. tax.

Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are **not** subject to U.S. tax and generally will not be included in Form 1042-S. Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and generally reported on W-2 or on Form 1042-S with income code 18, 19, or 20.

Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	2 ¹	No Limit	21(2)
China, People's Republic of	No Limit	No Limit	20(b)
Commonwealth of Independent States ²	5	Limited	VI(1)
Cyprus	5	No Limit	21(1)
Czech Republic	5	No Limit	21(1)
Egypt	5	No Limit	23(1)
Estonia	5	No Limit	20(1)
France	5	No Limit	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	5	No Limit	19(1)
Indonesia	5	No Limit	19(1)
Israel	5	No Limit	24(1)
Kazakhstan	5	No Limit	19
Korea, South	5	No Limit	21(1)
Latvia	5	No Limit	20(1)
Lithuania	5	No Limit	20(1)
Morocco	5	No Limit	18
Netherlands	3	No Limit	22(2)
Norway	5	No Limit	16(1)
Philippines	5	No Limit	22(1)
Poland	5	No Limit	18(1)
Portugal	5	No Limit	23(1)
Romania	5	No Limit	20(1)
Slovak Republic	5	No Limit	21(1)
Slovenia	5	No Limit	20(1)
Spain	5	No Limit	22(1)
Thailand	5	No Limit	22(1)
Trinidad and Tobago	5	No Limit	19(1)
Tunisia	5	No Limit	20
Ukraine	5	No Limit	20
Venezuela	5	No Limit	21(1)

¹ 2-year limit applies to business or technical apprentices.

² Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to \$10,000 of scholarship/fellowship income to provide ordinary living expenses

Tax Year 2025

After finishing General Information, you will go back to Schedule OI. Click Begin to fill out Dates Entered and Departed the U.S. in Current Year.

The screenshot shows the TaxSlayer interface for Schedule OI. On the left is a dark sidebar with the TaxSlayer logo and navigation options: Tax Home, American Pledge 2025, Basic Information (selected), Personal Information, Filing Status, Dependents/Qualifying Person, IRS Identity Protection PIN, 1040NR Schedule OI, Federal, and State. The main content area is titled 'Schedule OI' and contains three sections: 'General Information' with an 'ADD/EDIT' button, 'Dates Entered and Departed the U.S. in Current Year' with a green 'BEGIN' button highlighted by a red box, and 'Income Exempt from Tax' with a green 'BEGIN' button. At the bottom right is a large green 'CONTINUE' button. A search bar labeled 'Form search' is in the top right corner.

Enter the days you entered and departed the U.S.
For “Date Entered U.S.”, if you were here prior to 2025, enter 01/01/2025.
For “Date Departed U.S.”, if you did not leave the U.S., enter 12/31/2025.
Then click continue.

The screenshot shows the TaxSlayer interface for 'Schedule OI - Current Year Travel Dates'. The sidebar is identical to the previous screenshot. The main content area has the title 'Schedule OI - Current Year Travel Dates' and two input fields: 'Date Entered U.S.' with a red asterisk and a placeholder 'MM/DD/YYYY', and 'Date Departed U.S.' with a placeholder 'MM/DD/YYYY'. At the bottom are a red 'CANCEL' button and a green 'CONTINUE' button. A search bar labeled 'Form search' is in the top right corner.

Tax Year 2025

If you came and left multiple times, you can add more entries by clicking Schedule OI Travel Dates.

You can see the days in the U.S. calculated based on the dates you enter.
After completing this section, click continue.

The screenshot shows the TaxSlayer interface for the 'Schedule OI - Current Year Travel Dates' section. On the left is a dark sidebar with the TaxSlayer logo and navigation options: Tax Home, American Pledge 2025, Basic Information (expanded), Personal Information, Filing Status, Dependents/Qualifying Person, IRS Identity Protection PIN, 1040NR Schedule OI, and Federal. The main content area has a search bar and the title 'Schedule OI - Current Year Travel Dates'. A red box highlights a '+ Schedule OI Travel Dates' button. Below it, a card displays the dates '01/01/2025' and '12/31/2025', with a green box highlighting 'Calculated US days: 365'. A 'CONTINUE' button is at the bottom right.

You will go back to Schedule OI. Since you cannot take a treaty benefit, you do not need to fill out Income Exempt from Tax. Just click continue.

The screenshot shows the TaxSlayer interface for the 'Schedule OI' main screen. The sidebar is identical to the previous screenshot. The main content area has a search bar and the title 'Schedule OI'. It lists three sections: 'General Information' with an 'ADD/EDIT' button, 'Dates Entered and Departed the U.S. in Current Year' with an 'ADD/EDIT' button, and 'Income Exempt from Tax' with a green 'BEGIN' button. A green 'CONTINUE' button is at the bottom right.

Tax Year 2025

You have finished Basic Information. Click continue until you see the Income page. Generally, you will only need to fill out W-2s, Scholarship and Fellowship Grants. Most nonresident students and scholars **do not** need to report their interest income, so you can ignore the Form 1099-INT if you receive one.

TaxSlayer Form search

Tax Home

American Pledge 2025

- Basic Information
- Federal
- Quick File
- Income**
- Deductions
- Other Taxes
- Payments & Estimates
- Miscellaneous Forms
- Health Insurance

State

Review

Income

W-2 <i>(Most Common Form)</i> Wages and tax statement Learn More	BEGIN
1099-G Box 1 Unemployment compensation Learn More	BEGIN
1099-G Box 2 State or local income tax refunds, credits, or offsets Learn More	BEGIN
1099-INT, DIV, OID Interest income, dividends, and distributions Learn More	BEGIN
1099-K Payment card and third party network transactions Learn More	BEGIN
1099-MISC Miscellaneous income Learn More	BEGIN

If you received **W-2s**, click begin to fill them out. Enter the information from any box that has data in it. The number or letter before each box will be the same number or letter on your actual W-2. Click continue.

Employer information

b - Employer identification number (EIN) *

c - Employers name *

Country *

Address *

Street number and name

ZIP Code *

City *

State *

d - Control number

1 - Wages, tips, other compensations

2 - Federal income tax withheld

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

9 - IRS verification code

State and local information

Clear

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

+ Add another state

You can choose to fill out another W-2 if you received multiple. Or you can go back to the Income page.

W-2 Wage Statement

+ Add a W-2 Wage Statement

...

Income: \$20,000.00

Tax Withheld: \$0.00

CANCEL

CONTINUE

Tax Year 2025

You will notice that forms you completed appear under the corresponding sections on the left side, as shown in the white box.

Scroll down on the Income page to find “Scholarships And Fellowship Grants.” Click begin if you received a Form **1042-S** with Income Code **16**.

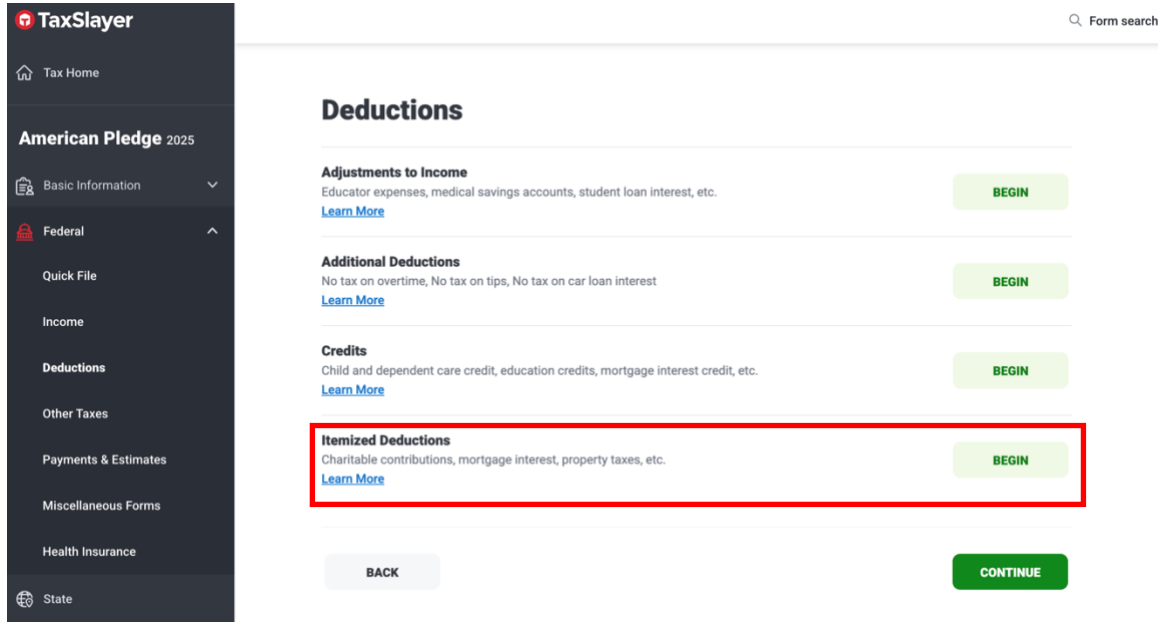
The screenshot shows the TaxSlayer interface. On the left is a dark sidebar with a menu. The 'Income' section is expanded, and 'W-2 Wage Statement' is highlighted with a white box. The main content area lists various income categories, each with a 'BEGIN' button. The 'Scholarships And Fellowship Grants' entry is highlighted with a red rectangular box. Below the list are 'BACK' and 'CONTINUE' buttons.

Section	Description	Action
Investments	Capital gains and losses reported on Schedule D Learn More	BEGIN
Profit or Loss from Business	Reported on Schedule C Learn More	BEGIN
Profit or Loss from Farming	Reported on Schedule F Learn More	BEGIN
Profit or Loss from Rentals and Royalties	Reported on Schedule E Learn More	BEGIN
Scholarships And Fellowship Grants	Taxable portion of a scholarship/grant must be included in gross income	BEGIN
SSA-1042S and RRB-1042S	Retirement benefits for nonresident aliens	BEGIN
Less Common Income	K-1 earnings, gambling winnings, cancellation of debt, etc. Learn More	BEGIN

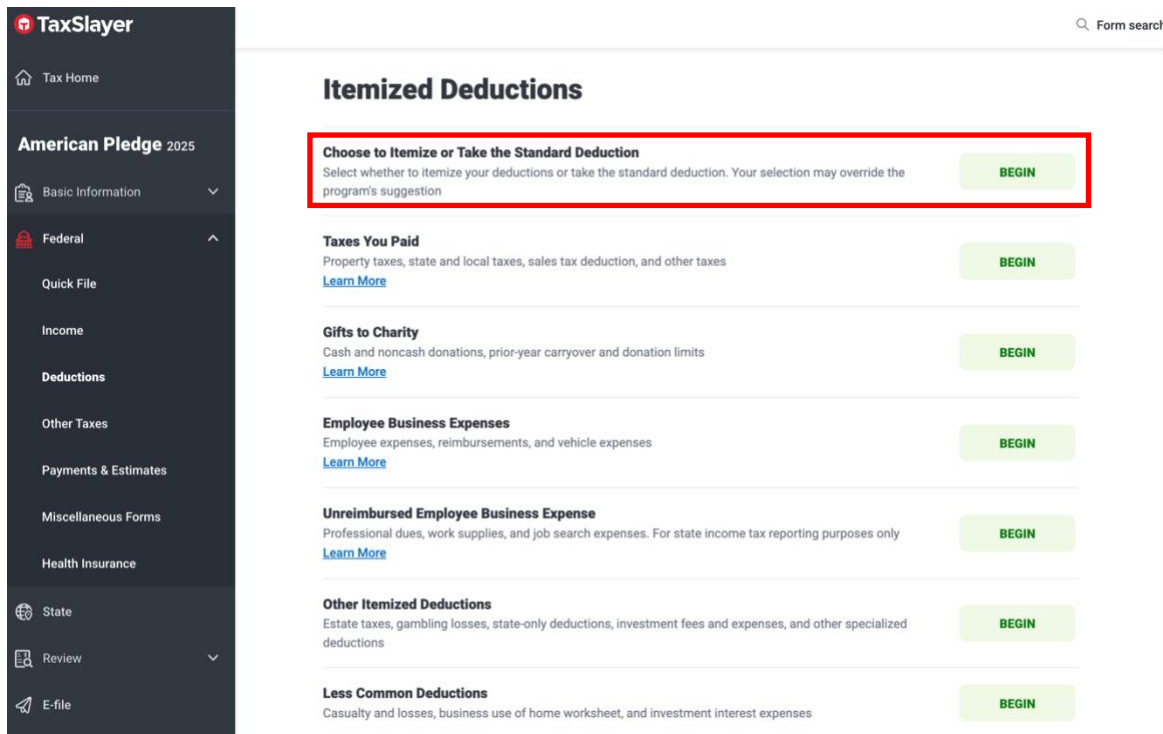
Enter the amount from **box 2** on your 1042-S if Income Code in box 1 is **16**. Click continue.

The screenshot shows the 'Scholarships and Fellowship Grants' input screen. The title is 'Scholarships and Fellowship Grants'. Below it is the label 'Amount of Scholarships and Fellowship Grants Received' and a text input field with a dollar sign (\$) and a blank space. At the bottom are 'CANCEL' and 'CONTINUE' buttons.

After clicking continue on the Income page, you will be directed to the Deductions page. Click begin to go to the **Itemized Deductions** section.



Click begin on Choose to Itemize or Take the Standard Deduction.



Select Force Itemized. Click continue.

Use Standard or Itemized Deduction

ⓘ Nonresident aliens cannot claim the Standard Deduction. However, a special rule applies to students and business apprentices from India who have a Tax Treaty, and can claim the Standard Deduction under Article 21(2). If this special rule applies, choose Standard Deduction below and Continue to save the selection.

Please choose one:

Force Itemized Deductions or Standard Deduction *

- Force Itemized
- Standard Deduction

CANCEL

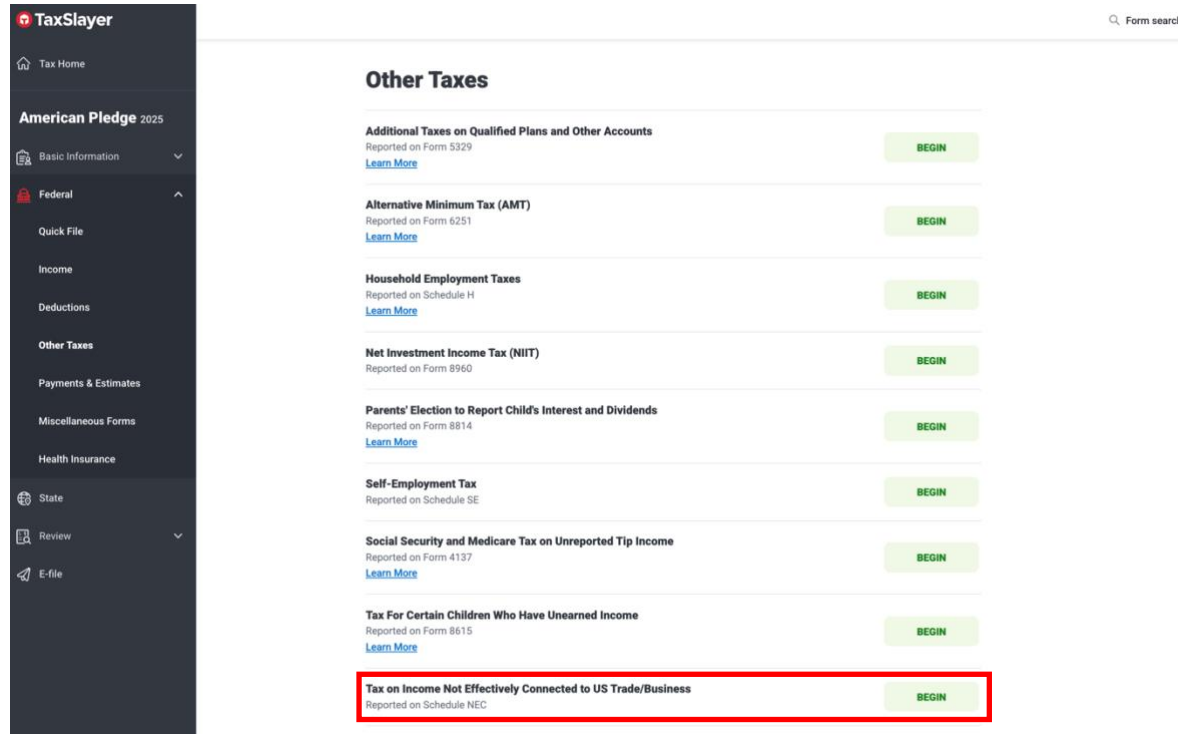
CONTINUE

You do not need to fill out **Taxes You Paid** section unless you paid additional taxes beyond the withholdings shown on your income forms (such as W-2 or 1042-S). For example, you made estimated tax payments directly on the IRS website. If you made donations to qualified U.S. charitable organizations, you may fill out **Gifts to Charity** section. Click continue until you see the Other Taxes page.

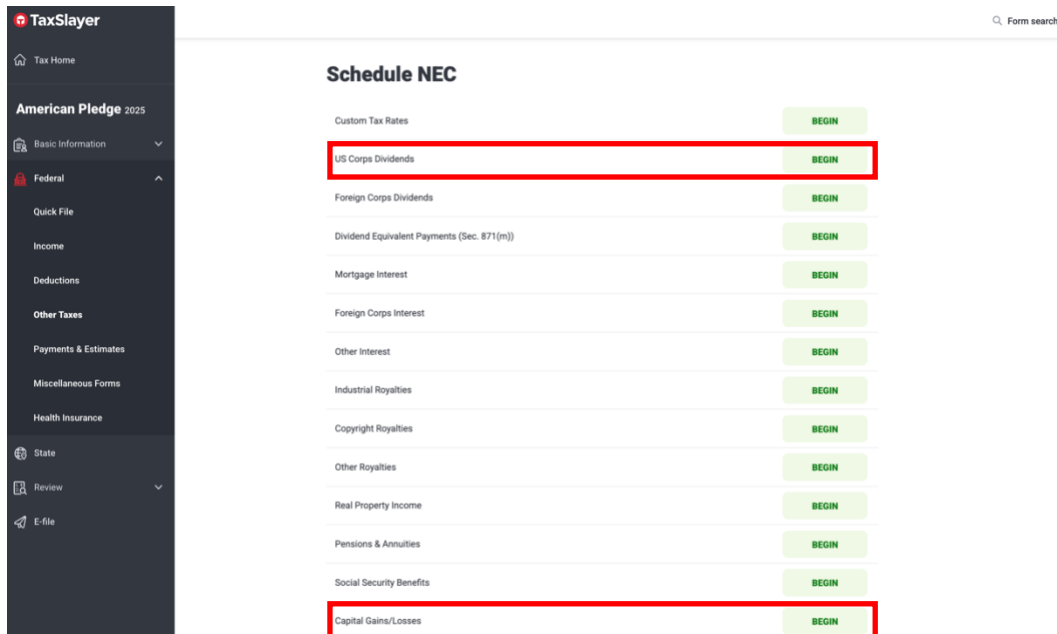
The screenshot shows the TaxSlayer interface for the 'Itemized Deductions' section. On the left is a dark sidebar with navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, Quick File, Income, Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, Health Insurance, State, Review, and E-file. The main content area is titled 'Itemized Deductions' and contains several sections, each with a 'BEGIN' button. A red box highlights the 'Taxes You Paid' and 'Gifts to Charity' sections. The 'Taxes You Paid' section includes a description: 'Property taxes, state and local taxes, sales tax deduction, and other taxes' and a 'Learn More' link. The 'Gifts to Charity' section includes a description: 'Cash and noncash donations, prior-year carryover and donation limits' and a 'Learn More' link. Other sections include 'Employee Business Expenses', 'Unreimbursed Employee Business Expense', 'Other Itemized Deductions', and 'Less Common Deductions', each with a 'BEGIN' button.

Tax Year 2025

If you receive 1099-DIV (Dividends) or 1099-B (Capital Gains), click Tax on Income Not Effectively Connected to US Trade/Business. If no, click continue to go to the next page.



You will enter the information from your 1099-DIV (Dividends) in **US Corps Dividends** and the information from your 1099-B (Capital Gains) on **Capital Gains/Losses**. Check Publication **4011 pp. 18-22** to find the correct tax rate for your dividends and capital gains based on the tax treaty. When downloading this guide from the TCAN website, you should have also seen other documents, including Publication 4011.



Tax Year 2025

The next section is Payments and Estimates. If you receive a **1042-S** (with income code 16, 19 or 20 in box 1), you will need to enter the information in Foreign Person's U.S. Source Income Subject to Withholding (check next page). If no, click continue to skip this section.

The screenshot shows the 'Payments and Estimates' section of the TaxSlayer interface. On the left is a dark sidebar with navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, Quick File, Income, Deductions, Other Taxes, Payments & Estimates (highlighted), Miscellaneous Forms, and Health Insurance. The main content area is titled 'Payments and Estimates' and contains a list of items, each with a description and a 'BEGIN' button. The items are: Amount Paid with Extension (Form 4868), Federal Estimated Tax Payments (Form 990-SS), State Estimated Tax Payments (Form 990-SS), Other Federal Withholdings (Form 990-SS), Other State Withholdings (Form 990-SS), Underpayment of Estimated Tax (Form 990-SS), Apply Overpayment to Next Year's Taxes (Form 990-SS), Vouchers for 2025 Estimated Tax Payments (Form 990-SS), IRC 1341 Repayment Amount (Form 990-SS), Other Form 1040-NR Payments (Form 990-SS), Foreign Partner's Information Statement of Sec. 1446 Withholding Tax (Form 990-SS), Withholding on Dispositions by Foreign Persons on U.S. Real Property Interests (Form 8288-A), and Foreign Persons U.S. Source Income Subject to Withholding (Form 1042-S). The last item is highlighted with a red rectangular box.

Item	Form	Action
Amount Paid with Extension	Form 4868	BEGIN
Federal Estimated Tax Payments	Form 990-SS	BEGIN
State Estimated Tax Payments	Form 990-SS	BEGIN
Other Federal Withholdings	Form 990-SS	BEGIN
Other State Withholdings	Form 990-SS	BEGIN
Underpayment of Estimated Tax	Form 990-SS	BEGIN
Apply Overpayment to Next Year's Taxes	Form 990-SS	BEGIN
Vouchers for 2025 Estimated Tax Payments	Form 990-SS	BEGIN
IRC 1341 Repayment Amount	Form 990-SS	BEGIN
Other Form 1040-NR Payments	Form 990-SS	BEGIN
Foreign Partner's Information Statement of Sec. 1446 Withholding Tax	Form 990-SS	BEGIN
Withholding on Dispositions by Foreign Persons on U.S. Real Property Interests	Form 8288-A	BEGIN
Foreign Persons U.S. Source Income Subject to Withholding	Form 1042-S	BEGIN

Enter the information from any box that has data in it. You can check Publication **4011 pp. 26-30** for a more detailed guide.

Form 1042-S Foreign Person's U.S. Income Subject to Withholding

Select chapter *

Please Select

Tax Rate

Unique Form Identifier *

Is this an amended form?

- Yes
 No

Pro-rata basis reporting?

- Yes
 No

Have you deposited tax with the IRS pursuant to escrow procedure?

- Yes
 No

Select an income code *

- Please Select -

Gross Income *

Gross Income will not be carried to your return. Please enter it on the applicable form.

\$

Withholding Allowance

\$

Click continue until you see the Miscellaneous Forms page.

Click begin to fill out **Form 8843**.

Form 8843 is used to document your nonimmigrant status to avoid being taxed as a U.S. resident. **Every family member** living with you must file their own separate form, except for children born in the U.S. You can only use this electronic version **for the taxpayer on the return**. For any other family members, you will have to fill out and mail a paper version.

Students (and their family members) should fill out **part I & III**.

Scholars (and their family members) should fill out **part I & II**.

When downloading this guide from the TCAN website, you should have also seen other documents, including Form 8843 and Information for Form 8843.

The screenshot shows the TaxSlayer website interface. On the left is a dark sidebar with navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, Quick File, Income, Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, and Health Insurance. The main content area is titled 'Miscellaneous Forms' and lists several options, each with a 'BEGIN' button. The first option, 'Aliens Exempt for Medical Conditions/Other Reasons' (Reported on Form 8843), is highlighted with a red rectangular border. Other options include 'Application for Automatic Extension of Time to File' (Applied on Form 4868), 'Trump Account Election(s)' (Applied on Form 4547), 'Closer Connection Exception Statement for Aliens' (Reported on Form 8840), 'Initial and Annual Expatriation Statement' (Reported on Form 8854), and 'Request for Innocent Spouse Relief' (Requested on Form 8857). A search bar labeled 'Form search' is visible in the top right corner.

Form 8843 Part I - General Information

Fill out every box here.

Type of U.S. Visa/Immigration Status

Select type of U.S. Visa *

Nonimmigrant visa type code

Date entered U.S.

Date entered U.S. is the date of the **most recent** entry to the United States. You can check your electronic arrival/departure record here <https://i94.cbp.dhs.gov/home> by clicking “View Travel History”.

Visa Change Information

Have you changed your visa type (nonimmigrant status)?

- Yes
 No

Current non-immigrant status

General Information

Of what country were you a citizen during 2025?

What country issued you a passport?

Passport number

Days in the U.S. in 2025

Days in the U.S. in 2024

Days in the U.S. in 2023

Days in 2025 you claim you can exclude (substantial presence test)

If you are filing as a non-resident alien for tax year 2025, the number of days in 2025 you claim you can exclude is the number of days you were in the U.S. in 2025.

Students (and their family members) should fill out **part III**.

Scholars (and their family members) should fill out **part II**.

See the document **Information for Form 8843** for “Academic institution where you taught/attended” and “Director of Academic Program”.

The screenshot shows the TaxSlayer interface for Form 8843. On the left is a dark sidebar with navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, Quick File, Income, Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, Exempt and Individuals With a Medical Condition (highlighted), and Health Insurance. The main content area is titled "Form 8843 - Exempt and Individuals With a Medical Condition" and contains a list of sections with corresponding buttons: Part I - General Information (ADD/EDIT), Part II - Teachers and Trainers (BEGIN), Part III - Students (BEGIN), Part IV - Professional Athletes (BEGIN), Part V - Individuals with a Medical Condition (BEGIN), and PDF Upload (BEGIN). A large green CONTINUE button is at the bottom right.

Academic institution where you taught

Institution Name *

Institution Phone Number*

Institution Address
Country

Address
Street number and name

ZIP code

City

State

Director of Academic Program

Director Name *

Director Phone Number*

Director Address
Country

Address
Street number and name

ZIP code

City

State

Click continue, you will come to the last Federal section Health Insurance. You will only answer yes if you got health insurance through the Marketplace for 2025 and you received a Form 1095-A. So, if you and your family members got health insurance through UNL for 2025, you will answer no.

The screenshot shows the TaxSlayer interface for the 'Affordable Care Act Health Insurance' section. On the left is a dark sidebar with the TaxSlayer logo and navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, Quick File, Income, Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, and Health Insurance. The main content area has a search bar and a title 'Affordable Care Act Health Insurance'. Below the title is an 'Important Info' box with a blue background and an information icon, stating: 'Please read carefully as answering this question incorrectly can lead to a rejected return.' Below this is a paragraph: 'Reported to you on Form 1095-A, this type of coverage is also commonly known as Obamacare, HealthCare.gov, or a state marketplace.' The question is: 'Did you, your spouse, or a dependent have insurance under the Affordable Care Act?' with radio buttons for 'Yes' and 'No'. At the bottom are 'BACK' and 'CONTINUE' buttons. A copyright notice 'Copyright © 2026 TaxSlayer' is at the bottom center.

The next screen you will come to is the State Return. Nebraska does not allow non-resident aliens to electronically file tax returns, so you will click “**Skip state return**”. See the document [Final Instructions for Electronic Filing](#) on how to file your Nebraska return.

The screenshot shows the TaxSlayer interface for the 'Nice work on your federal return!' screen. The sidebar is the same as in the previous screenshot, but the 'State' option is highlighted. The main content area has a search bar and a large green box with a dome icon and a checkmark. The text reads: 'Nice work on your federal return! Congrats! Now you're ready to move on to your state return.' To the right, it says 'NEXT UP Let's get started on your state return' with a green arrow icon. Below this, it says: 'We'll transfer your information from your federal to your state return automatically, so this should be quick! You'll enter some state-specific information, and we'll help you find all possible tax breaks. State returns are \$0.00 each.' At the bottom are 'BACK', 'Skip state return' (highlighted with a red box), and 'GET STARTED' buttons.

Tax Year 2025

Now you will come to the Tax Return Summary page. It shows your income, credits, tax, and if you are eligible for a refund or if you owe taxes to the IRS. You can **download or print** your return. It is strongly recommended that you download and save copies of your tax returns and all supporting documents (such as W-2, 1042-S, etc.) for at least **three** years.

If you need to change anything, you can go back to any section using the navigation bar on the left side of the screen. If no, click continue to e-file your federal return.

TaxSlayer Form search

Tax Return Summary

Here's a look at everything we've calculated.

Total Income	\$35,750.00
Adjusted Gross Income	\$20,000.00
Tax and Credits	\$0.00
Total Tax	\$428.00
Payments	\$1,850.00
Federal Refund	\$1,422.00

[DOWNLOAD RETURN](#) [PRINT RETURN](#)

[BACK](#) [CONTINUE](#)

Click continue.

Don't miss out.

Unlock access to personalized tax tips, new products and tools, and more ways to receive your refund. Your autograph unlocks:

- Option to pay with your refund
- Personalized tax tips and reminders specific to you
- More ways to receive your refund
- Access to new tools that make filing faster and easier
- Resources to help you manage your financial situation year-round

[CONTINUE](#)

You do not need to sign this form to e-file your federal return. So, you can choose to sign the form, or click “No, thanks”.

Don't miss this.

Review the legal info below, give us your autograph, and you'll unlock your personalized experience - created just for you.

Please review the information below and sign to agree to the terms and conditions.

Use of Information

As permitted by law, we may use the information you provide to address questions submitted to our customer or technical support systems; to send updates or security alerts; to provide notification of related tax return preparation products or services, or product enhancements; to monitor and investigate fraud, identity theft, and other illegal activity; and to personalize and improve our services.

Note that if you are not eligible for the Free File product, you may switch to a commercial product which may include

PRINT

Ensure the details below are accurate:

Full Name *

Date*

01/22/2026

I am filing a joint return with my spouse.

NO, THANKS

You can **stop** here if you want VITA/TCAN to review your return. Make an appointment for a Zoom meeting by emailing vita@unl.edu or calling 402-472-0857.

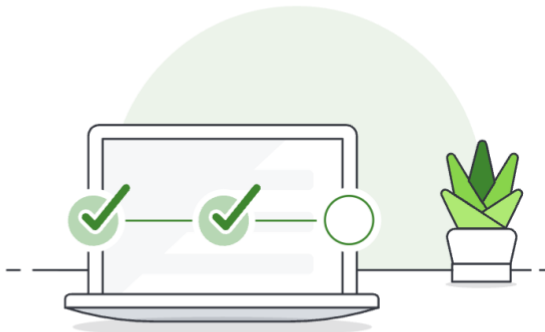
If you do not need a review and are ready to file, you can click “Yes, I am done with my return(s) and ready to file!”

Ready to file?

If you're done with all the returns you need to file, we can get some final details and finish up!

Are you ready to keep going?

- Yes, I'm done with my return(s) and ready to file!
- No, I'm not ready.

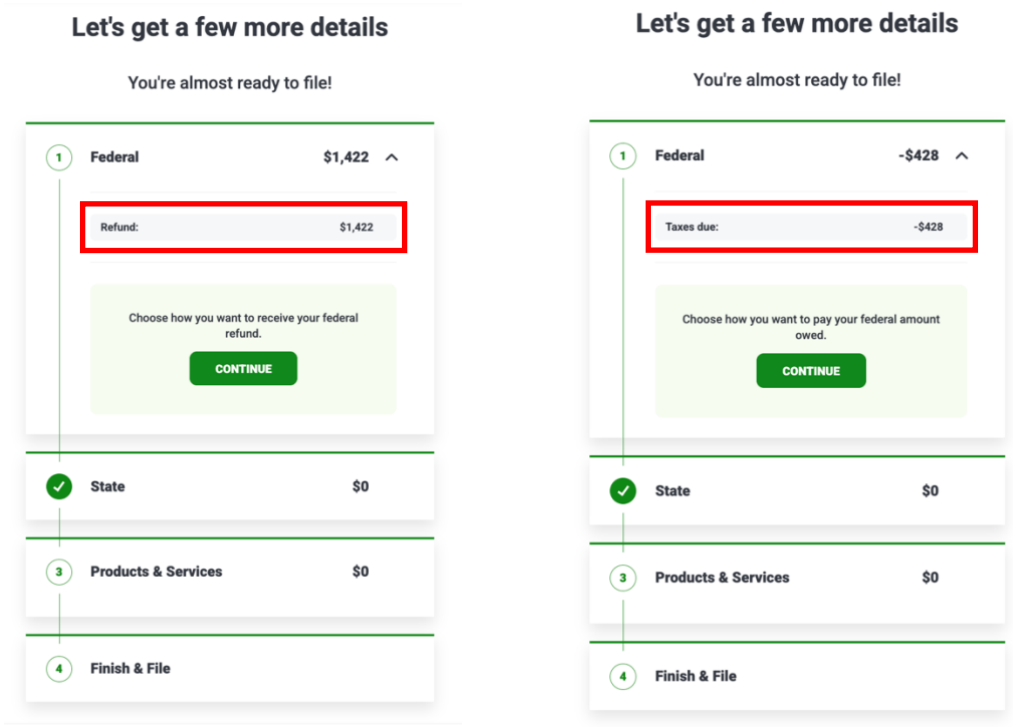


BACK

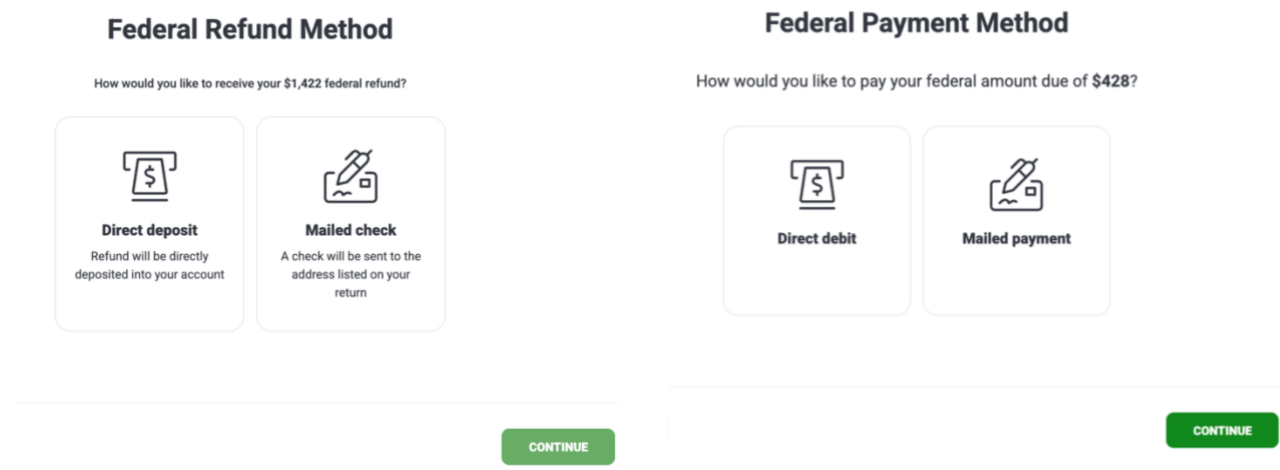
CONTINUE

Tax Year 2025

Here, you can see if you are eligible for a refund or if you owe taxes to the IRS. If you choose to file the return, click continue in the Federal box.



You will indicate if you want **direct deposit** or a **mailed check** as your **refund method**, or if you want **direct debit** or **mailed payment** as your **payment method**. Once you answer this question and click continue, you will go back to the previous page.



Tax Year 2025

You do not need to do anything in the state section, since you are **not** going to file the state return electronically. Click continue in the Products & Services box.

Let's get a few more details

You're almost ready to file!

✓	Federal	\$1,422	▼
✓	State	\$0	▼
3	Products & Services	\$0	▲
Next, how do you want to pay for your fees associated with your return? CONTINUE			
4	Finish & File		

BACK

Let's get a few more details

You're almost ready to file!

✓	Federal	-\$428	▼
✓	State	\$0	▼
3	Products & Services	\$0	▲
Next, how do you want to pay for your fees associated with your return? CONTINUE			
4	Finish & File		

BACK

Then click Sign and File Your Return.

Let's get a few more details

You're almost ready to file!

✓	Federal	\$1,422	▼
✓	State	\$0	▼
✓	Products & Services	\$0	▼
✓	Finish & File		▼
You're all set to file! SIGN AND FILE YOUR RETURN Edit			

BACK

Let's get a few more details

You're almost ready to file!

✓	Federal	-\$428	▼
✓	State	\$0	▼
✓	Products & Services	\$0	▼
4	Finish & File		▲
There's just a few more things for you to sign and then you'll be done! SIGN AND FILE YOUR RETURN			

BACK

If you chose **direct deposit** as your refund method, you can now choose if you want your refund to be deposited into 1 bank account or 2-3 bank accounts, and enter your bank information.

The screenshot shows the TaxSlayer interface for the 'Federal Direct Deposit Details' step. On the left is a dark sidebar with the TaxSlayer logo and navigation options: Tax Home, American Pledge 2025 (with sub-options for Basic Information, Federal, State, and Review), and E-file. The main content area has a search bar labeled 'Form search' and a title 'Federal Direct Deposit Details'. Below the title is a question: 'Do you want to deposit your full federal amount into a single bank account?'. There are two radio button options: 'Yes (most common)' (which is selected) and 'No, I want to split my refund between 2-3 bank accounts.'. At the bottom of the form are two buttons: a grey 'BACK' button and a green 'CONTINUE' button.

The screenshot shows the TaxSlayer interface for the 'Bank Account Info' step. The sidebar is identical to the previous screenshot. The main content area has a search bar labeled 'Form search' and a title 'Bank Account Info'. Below the title is the instruction 'Enter your account information below.' followed by four input fields: 'Account nickname' (text box), 'Account type' (dropdown menu with '-Select account type-' selected), 'Bank routing number' (text box), and 'Account number' (text box). At the bottom of the form are two buttons: a grey 'BACK' button and a green 'CONTINUE' button.

Tax Year 2025

If you chose **direct debit** as your payment method, you will enter your bank information and click continue. Then you will enter how much you want to pay, your phone number, and the date you want the money to be taken out of your account.

This screenshot shows the 'Select your payment information' screen in the TaxSlayer app. The left sidebar contains the 'TaxSlayer' logo, 'Tax Home', and 'American Pledge 2025' with sub-options for 'Basic Information', 'Federal', 'State', 'Review', and 'E-file'. The main content area has a search bar labeled 'Form search' and a title 'Select your payment information'. Below the title is the question 'With which account would you like to pay your amount due of \$428?' and a radio button option 'Add a bank account'. At the bottom are 'BACK' and 'CONTINUE' buttons.

This screenshot shows the 'Bank Account Info' screen. The sidebar is identical to the previous screen. The main content area has a search bar labeled 'Form search' and a title 'Bank Account Info'. Below the title is the instruction 'Enter your account information below.' and four input fields: 'Account nickname', 'Account type' (a dropdown menu with '-Select account type-' selected), 'Bank routing number', and 'Account number'. At the bottom are 'BACK' and 'CONTINUE' buttons.

This screenshot shows the 'Confirm payment details' screen. The sidebar is identical to the previous screens. The main content area has a search bar labeled 'Form search' and a title 'Confirm payment details'. Below the title are three input fields: 'Payment amount *' (with 'Amount owed: \$428' and a '\$' symbol), 'Phone number', and 'Payment date' (with dropdown menus for MM, DD, and YYYY). A blue information box contains a note: '* Note: If you have selected to mail payment for states, this payment only applies to federal tax due and you must still mail the payment in. If payment amount is less than the amount due, you will have to mail the rest of the payment to the IRS with a payment voucher. Please allow 5 business days for the transaction to post to your account.' Below the note is a red warning: 'If you are receiving a refund from your state and have elected for a direct deposit, this bank account will also be used.' At the bottom are 'BACK' and 'CONTINUE' buttons.

Tax Year 2025

After entering bank information, you can decide whether to provide ID information. This is **optional**. Click continue.

The screenshot shows the TaxSlayer interface for the 'American Pledge 2025' tax year. The left sidebar contains navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, State, Review, and E-file. The main content area is titled 'ID Information' and includes the following fields and options:

- I do not wish to provide
- ID was NOT issued by the United States of America
- ID type:
- Issuer:
- ID Number:
- Issue date:
- Expiration date:
- No expiration date
- Citizenship:

At the bottom of the form are two buttons: 'BACK' and 'CONTINUE'.

You will answer a question about if you filed your **2024 return** before October 15th and if you have access to it.

The screenshot shows the TaxSlayer interface with a question about the 2024 return. The left sidebar is the same as in the previous screenshot. The main content area contains the following text and options:

Chen, we need the adjusted gross income (AGI) from your 2024 return. Do you have access to it?

The IRS requires this information to confirm your identity when you file.

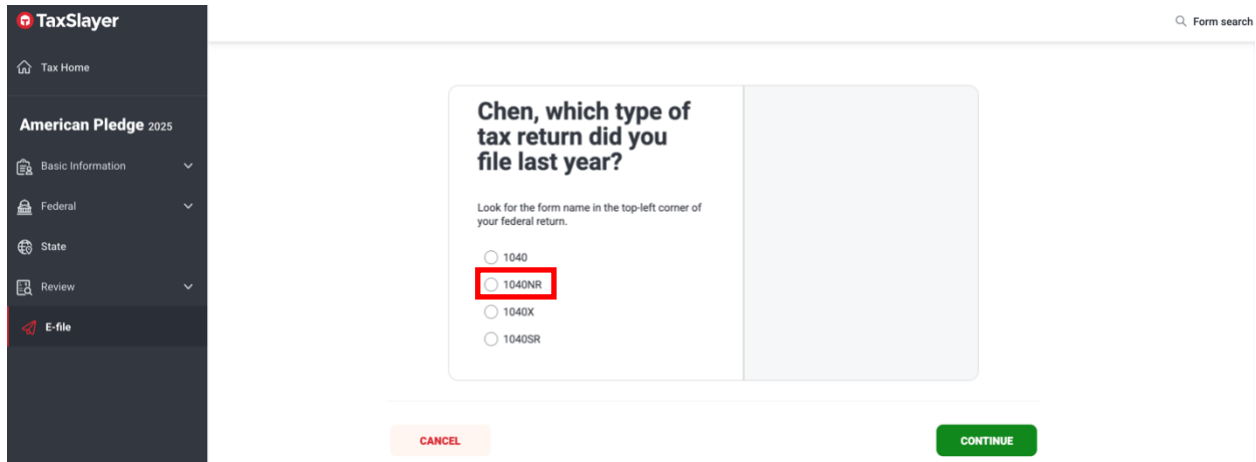
- Yes, I electronically filed my 2024 return before October 15th and have a copy.
- I cannot locate my 2024 return, but I electronically filed before October 15th and have my 5 digit self-select pin I created with my prior year return.
- No, I did not electronically file a 2024 return before October 15th.

At the bottom of the form are two buttons: 'BACK' and 'CONTINUE'.

Tax Year 2025

If you did not file your 2024 return, **skip** the next two screenshots and check the PIN number screenshot.

If you did file it, you will answer what type of return you filed. You will mark **1040NR**.



TaxSlayer Form search

Tax Home

American Pledge 2025

- Basic Information
- Federal
- State
- Review
- E-file

Chen, which type of tax return did you file last year?

Look for the form name in the top-left corner of your federal return.

1040

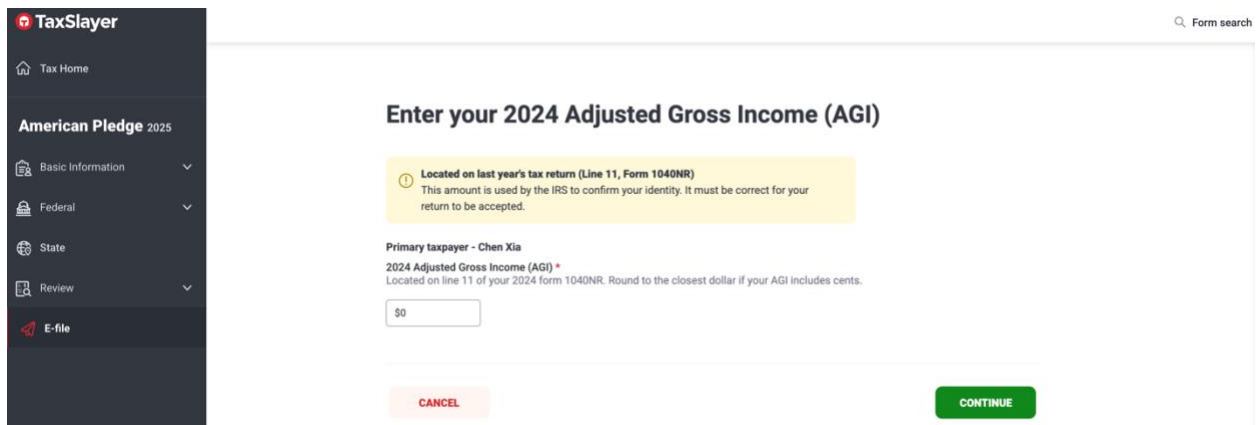
1040NR

1040X

1040SR

CANCEL CONTINUE

Then, you will enter your 2024 **Adjusted Gross Income (AGI)**. You can find this amount on Line 11 of your 2024 1040NR.



TaxSlayer Form search

Tax Home

American Pledge 2025

- Basic Information
- Federal
- State
- Review
- E-file

Enter your 2024 Adjusted Gross Income (AGI)

1 Located on last year's tax return (Line 11, Form 1040NR)
This amount is used by the IRS to confirm your identity. It must be correct for your return to be accepted.

Primary taxpayer - Chen Xia

2024 Adjusted Gross Income (AGI) *
Located on line 11 of your 2024 form 1040NR. Round to the closest dollar if your AGI includes cents.

\$0

CANCEL CONTINUE

Tax Year 2025

You will create a 5-digit **PIN number**. IRS may use it to confirm your identity in the future, so take a note of it.

Notice, this self-select PIN number is **different** from the 6-digit IP PIN. IP PIN is issued by IRS to victims of identity theft.

Click continue.

The screenshot shows the TaxSlayer interface. On the left is a dark sidebar with the TaxSlayer logo and navigation options: Tax Home, American Pledge 2025, Basic Information, Federal, State, Review, and E-file. The main content area has a search bar and the heading "Now, create a Self-Select PIN for this year". Below the heading, there is explanatory text: "Create a 5-digit PIN for this year's tax return. We'll import it for you when you file next year. *You may be asked for this PIN in the future so the IRS can confirm your identity. We recommend making note of your PIN and keeping track of it." A text input field labeled "Taxpayer's 5-digit PIN *" is present. At the bottom, there are two buttons: "CANCEL" and "CONTINUE".

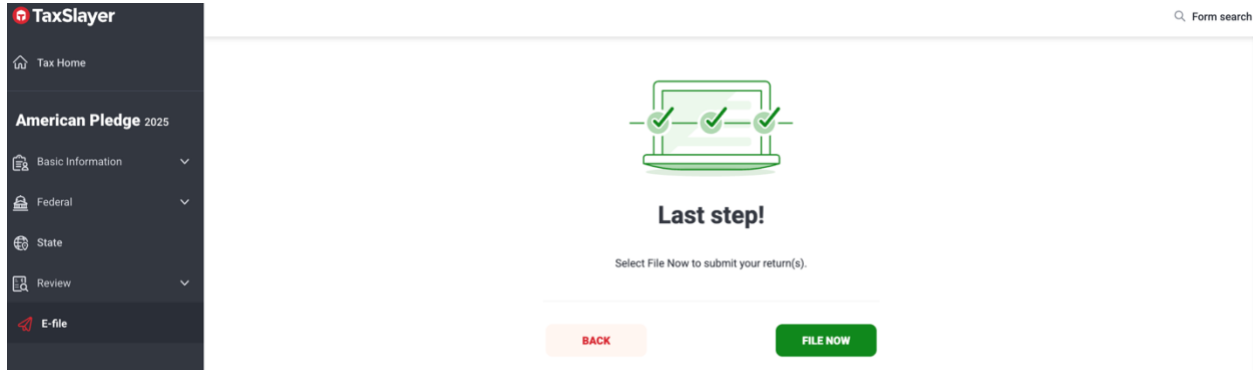
You will go back to this page and you can choose to click Sign and File Your Return.

The screenshot shows the TaxSlayer interface at a later stage. The sidebar is the same. The main content area has a search bar and the heading "Let's get a few more details". Below the heading, it says "You're almost ready to file!". A summary card displays the following items with green checkmarks: Federal (-\$428), State (\$0), Products & Services (\$0), and Finish & File. Below the card, a green button says "SIGN AND FILE YOUR RETURN" with an "Edit" link underneath. At the bottom left of the main area, there is a "BACK" button.

Then, you will see this page. If you are ready to file, click **File Now**.

If you are not ready to file and want to change anything in your tax form, you can still go back. You will **not** be allowed to adjust information in your 1040NR after you file it and it is **accepted** by IRS, unless you file an amended return **1040X**. If it is rejected by IRS, you will need to change something in your 1040NR and submit it again till it is accepted.

Note: Being accepted is not the same as **being processed**. Being accepted simply means the IRS system does not find any immediate mismatches in your basic info, such as your name, SSN, or PIN. This automated check usually happens within minutes of filing. However, it typically takes the IRS three weeks to process your electronic return and issue a refund.



Congratulations on completing your Federal Return! Check the document [Final Instructions for Electronic Filing](#) for information on filing your Nebraska return.