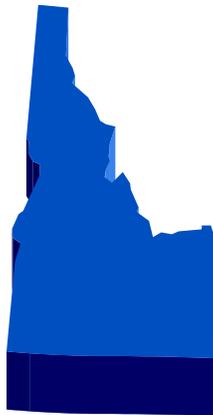


# **IDAHO TAXATION OF ALIENS**

## **RESOURCE MANUAL**



By

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## INTRODUCTION

The purpose of this resource manual is to provide an easily accessible source of tax information pertinent to the reviewing, processing, and auditing issues of Idaho alien tax returns. Although this manual covers many of the issues relative to the taxation of aliens, not all federal tax issues are discussed in this manual. Internal Revenue Service Publication 519 provides an excellent analysis of the various federal tax issues relative to the taxation of aliens. This manual should simply be used as the state complement to the federal publication.

Several factors in recent years have contributed to the increased need of a resource manual relative to the Idaho taxation of aliens. These factors include:

- A growing number of foreign students attending Idaho universities and colleges and the continual increase in the number of aliens in the Idaho workforce, both of which have greatly increased the number of Idaho tax returns filed by alien taxpayers.
- The tax issues relating to these returns are difficult for those filing to understand, mainly because they vary depending on the country and circumstances of the taxpayer.
- Many accountants and tax preparers are not well trained in the taxation of aliens, and so, as a result, many of the tax returns being filed by the taxpayers are filed incorrectly.

These issues have made our job of reviewing, processing, and auditing these returns very difficult. This manual will help each of us to be more proficient in dealing with alien tax issues. It is intended to facilitate the proper handling of Idaho alien tax returns.

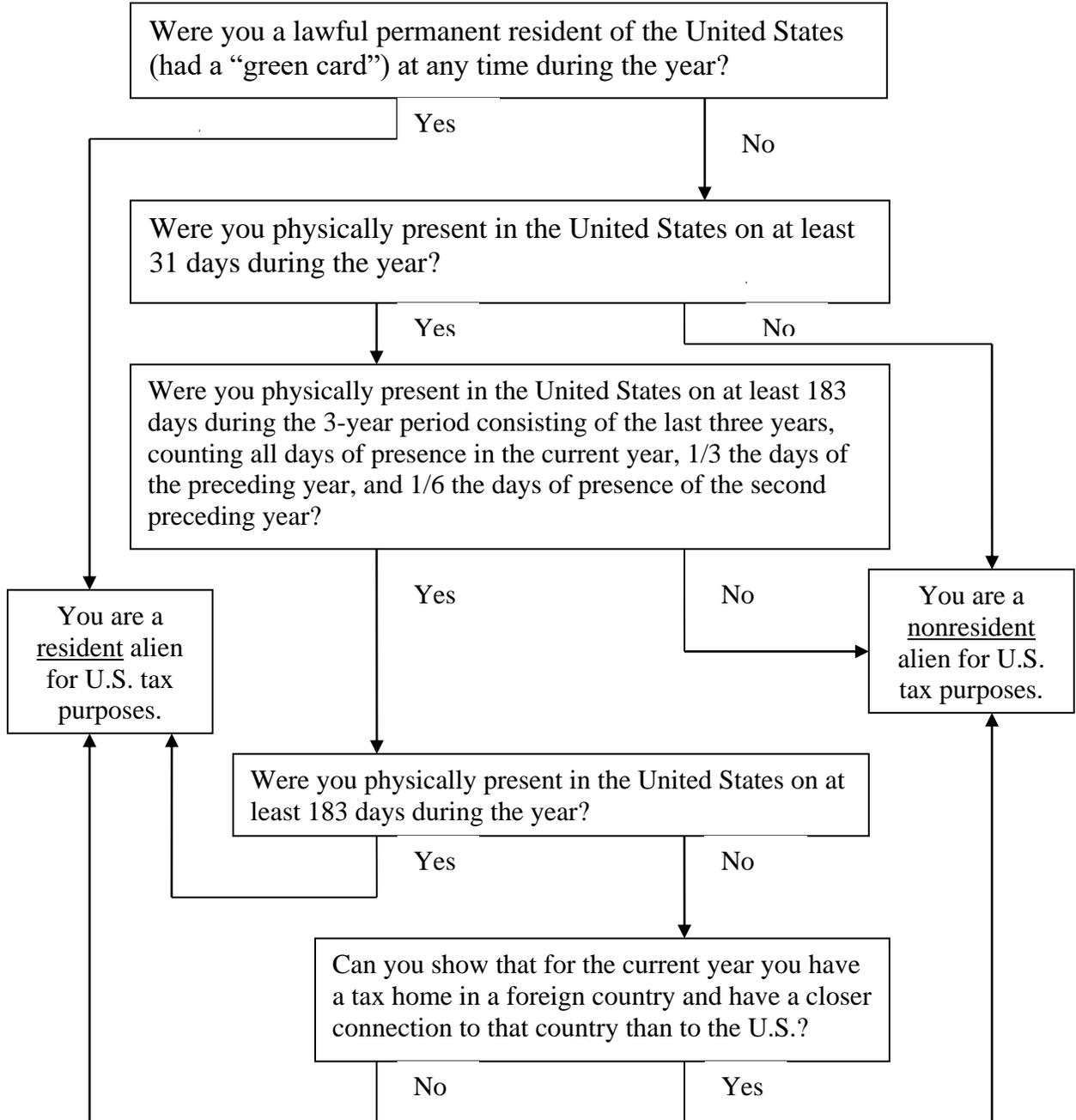
## RESIDENCY

For tax purposes, an alien is an individual who is not a U.S. citizen. Aliens are then classified as nonresident aliens and resident aliens.

In order to understand the taxation of aliens, it is necessary to have knowledge of the residency rules for federal and state income tax purposes. The following chart identifies whether a taxpayer is a nonresident or resident alien.

**NONRESIDENT ALIEN OR RESIDENT ALIEN?**

Start here to determine your status



Individuals who are not U.S. citizens are resident aliens of the United States for tax purposes if they meet either the green card test or the substantial presence test for the calendar year. Aliens not meeting one of these two tests are considered nonresident aliens.

Certain aliens are exempt individuals relative to the substantial presence test, and these individuals are considered nonresident aliens.

An exempt individual includes:

- Any individual temporarily present in the U.S. as a foreign government related individual.
- A teacher or trainee temporarily present in the U.S. under a “J” or “Q” visa.
- A student temporarily in the United States under an “F”, “J”, “M” or “Q” visa.
- A professional athlete temporarily in the United States to compete in a charitable sporting event.

Many of the alien returns we see in Idaho are filed by foreign students attending the various colleges and universities in the state. These international students (and their dependents that derive their immigration status from the student) are generally exempt from counting their days of presence for 5 years.

Since the students are exempt, they are considered to be nonresident aliens, and they are required to file the Idaho Form 43 as nonresidents.

## **RESIDENT ALIEN**

A resident alien is generally subject to Idaho tax in the same manner as a U.S. citizen. If the resident alien meets the Idaho filing requirements, he or she will file the Idaho Form 40 or Form 43. The taxpayer’s Idaho residency status will determine which return they file.

If a nonresident alien is married to a resident or citizen, the couple can make an election to file a joint return. This means that the nonresident spouse will be considered a resident for federal tax purposes. A copy of this election should be attached to the Idaho return.

## NONRESIDENT ALIEN

### FILING REQUIREMENTS

A nonresident alien filing Form 1040NREZ or Form 1040NR with the Internal Revenue Service is required to file an Idaho return if their gross income from Idaho sources is more than \$2,500. Income exempted by a tax treaty is not included in a taxpayer's gross income in determining the filing requirement. If the nonresident alien is required to file an Idaho return, they must use the Idaho Form 43, and their residency status will be Idaho nonresident.

### FILING STATUS

Nonresident aliens who are married to other nonresident aliens cannot file a joint tax return. They must file married filing separate. Nonresident aliens who are unmarried cannot file as head of household.

### ADJUSTED GROSS INCOME

With few exceptions, Idaho adjusted gross income should match Federal adjusted gross income as shown on the 1040NR or the 1040NREZ. Income exempt by treaty should be identified on the federal return. Nonresident aliens do not report earnings and profits from abroad.

### INTEREST INCOME

Some of the nonresident alien's U.S. source interest income may not be taxable. An example of interest income not taxable would be interest received on non-business bank accounts.

### STANDARD DEDUCTION

Nonresident aliens cannot claim the standard deduction on their Idaho return. However, students and business apprentices from India can claim the standard deduction in accordance with their tax treaty.

## ITEMIZED DEDUCTIONS

Most nonresident aliens must itemize their deductions because they cannot claim the standard deduction. Itemized deductions are limited to:

- Contributions to U.S. Charity
- Casualty/Theft Losses from a Federally Declared Disaster
- State and Local Income Taxes

Any state or local income tax deducted on the federal return must be added back on the Idaho return.

## IDAHO SUBTRACTIONS OR TAX CREDITS

Nonresident aliens can claim certain subtractions and credits that are available to nonresidents. Nonresidents do not qualify for the grocery credit.

## TAX TREATIES

Nonresident aliens can claim tax treaty benefits on their Idaho return. The State of Idaho honors all tax treaties recognized by the United States. A summary of the U.S. Tax Treaties is included in this manual, or you may refer to Internal Revenue Service Publication 901 for a more detailed description of the various tax treaties.

Gross income amounts exempt by treaty are not included in the gross filing requirement for Idaho.

Example: Jose Garcia, a nonresident alien from Venezuela, worked in Idaho last year. Mr. Garcia earned \$6,000 in wages during the year. Since this amount of wages exceeds the \$2,500 filing requirement, Mr. Garcia would normally have to file an Idaho return. However, since \$5,000 of the wages are exempted by the tax treaty, only the remaining \$1,000 is included in the gross income filing requirement. Mr. Garcia is not required to file an Idaho return.

## IDAHO COMMUNITY PROPERTY TAX LAWS

The community property laws must be disregarded if both the taxpayer and the spouse are nonresident aliens or if one of them is a nonresident alien and the other is a U.S. citizen or resident and the nonresident alien spouse does not choose to be treated as a U.S. resident.

## **DUAL-STATUS ALIENS**

A taxpayer can be both a nonresident alien and a resident alien during the same tax year. These taxpayers will normally file a part-year resident return for Idaho. A dual-status taxpayer cannot use the standard deduction, can only claim exemptions for his spouse and allowable dependents up to the amount of his taxable income for the period he is a resident alien, cannot file as head of household, and cannot file a joint return.

## **FREQUENTLY ASKED QUESTIONS**

### **What is the difference between a resident alien and a nonresident alien for tax purposes?**

For federal tax purposes, an alien is an individual who is not a U.S. citizen. Aliens are classified as resident aliens and nonresident aliens. Resident aliens are taxed on their worldwide income, the same as U.S. citizens. Nonresident aliens are taxed only on their U.S. source income.

For Idaho purposes, a nonresident alien is considered a nonresident for Idaho regardless of the time spent in Idaho, and the nonresident is only taxed on his Idaho source income. Resident aliens are taxed based on their Idaho residency status as determined by Idaho Code.

### **How do I know if an alien taxpayer is a resident alien or nonresident alien for federal tax purposes?**

An alien is considered a resident alien if they have met one of two tests for the calendar year. The first test is the “green card test.” If at any time during the calendar year they were a lawful permanent resident of the United States according to the immigration laws, and this status has not been rescinded or administratively or judicially determined to have been abandoned, they are considered to have met the green card test.

The second test is the “substantial presence test.” To meet this test, they must have been physically present in the United States on at least 31 days during the current year, and 183 days during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count all of the days they were present in the current year, and one-third of the days they were present in the first year before the current year, and one-sixth of the days they were present in the second year before the current year. Do not count any day they were present in the United States as an “exempt individual” or commute from Canada or Mexico to work in the United States on more than 75% of the workdays during their working period.

An exempt individual may be anyone in the following categories:

- A foreign government-related individual,
- A teacher or trainee with a J or Q visa who substantially complies with the requirement of the visa,
- A student with an F, J, M, or Q visa who substantially complies with requirements of the visa; or
- A professional athlete temporarily present to compete in a charitable sports event.

**An F-1 or J-1 student had no Idaho earned income or scholarships last year. Do they need to file an Idaho return?**

No. For federal purposes they will have to file Form 8843, but for Idaho they will not have to file a return since they do not meet the filing requirement.

**A nonresident alien with no dependents is working temporarily in Idaho. What return does he file?**

Assuming he has income over the \$2,500 filing requirement, he must file Idaho Form 43. Idaho requires all individuals classified as nonresident aliens under the Internal Revenue Code to be classified as nonresidents for Idaho.

**I am a married nonresident alien. My wife is here with me in J-2 immigration status. Can we file a joint return?**

Generally, you cannot file as married filing jointly, if either spouse was a nonresident alien at any time during the year. However, nonresident aliens married to U.S. citizens or residents can choose to be treated as U.S. residents and file joint returns.

**I am the head of my household. As a nonresident alien, how do I claim the head of household filing status?**

You cannot file as head of household if you are a nonresident alien at any time during the tax year.

**Can U.S. treaty benefits be claimed on the Idaho return?**

Nonresident aliens can claim tax treaty benefits on their Idaho tax return; the State of Idaho honors all tax treaties recognized by the United States.

**What is the Form 1042S?**

Many students and scholars will receive this form if they have income that is subject to treaty benefits. Common income amounts reported on the 1042S include scholarship or fellowship grants, compensation for teaching and research, and compensation received during study and training. This income may or may not be taxable depending on whether the income is exempt by a tax treaty. If the income is exempt under a tax treaty, the 1042S will include an exemption code "04" in Box 3a. or 4a.

**A nonresident alien's country has a tax treaty with the United States, and the nonresident alien earned below the \$5,000 exempted by the tax treaty. Do they still need to file an Idaho return?**

No. Gross income amounts exempt by treaty are not included in the gross income filing requirement for Idaho.

**Where does the taxpayer put the treaty information on Idaho Form 43?**

The treaty information will not be reported on the Form 43. A complete copy of the federal return 1040NR-EZ or 1040NR must be attached to the Idaho return. The treaty information will be reported on the federal return.

**Are teaching assistantships or graduate research assistantships taxable?**

Yes. The salary portion of an assistantship is considered compensation for services rendered and is fully taxable unless excluded by treaty.

**I am a student with an F-1 visa. I was told that I was an exempt individual. Does this mean I am exempt from paying Idaho tax?**

The term "exempt individual" does not refer to someone exempt from U.S. tax. You were referred to as an exempt individual because as a student temporarily in the United States on an F visa, you do not have to count the days you were present in the United States as a student during the first 5 years in determining if you are a resident alien under the substantial presence test.

**Sometimes it would be better for a student to be considered a resident alien for tax purposes. Can they choose to be treated this way if it benefits them?**

Nonresident aliens who are married to U.S. citizens or residents can elect to file a joint return and be treated as a resident alien. Students and trainees from Barbados, Hungary, and Jamaica, regardless of marital status may elect to be treated as a resident alien. All other nonresident students and scholars must follow the prescribed rules for counting or exempting their days of presence.

**Can nonresident aliens claim the standard deduction?**

Nonresident aliens cannot claim the standard deduction. However, a special rule applies to students and business apprentices who are eligible for the U.S.-India treaty benefits. These students and apprentices can claim the standard deduction provided they do not claim itemized deductions.

**Can nonresident aliens claim itemized deductions?**

Yes, but they are limited. They can claim itemized deductions for state and local taxes, charitable contributions to U.S. charities, and casualty and theft losses from a federally declared disaster. The deduction for state and local taxes must be added back on the Idaho return.

**Do the Idaho community property laws apply to us as nonresident aliens?**

The community property laws must be disregarded if both you and your spouse are nonresident aliens or if one of you is a nonresident alien and the other is a U.S. citizen or resident and the nonresident alien spouse does not choose to be treated as a U.S. resident.

U. S. TAX TREATIES

## STUDENTS

<u>COUNTRY</u>	<u>PROVISIONS</u>	<u>Treaty Article</u>
Australia	Payments from outside U. S. for Studies – Exempt	20
Austria	Payments from outside U. S. for Studies – Exempt	20
Bangladesh	Scholarship – Exempt	21(2)
	Wages -- \$8,000 Exempt	21(2)
Barbados	Payments from outside U. S. for Studies – Exempt (Can choose to be Resident Alien)	20
Belgium	Wages -- \$9,000 Exempt	19(1)(b)
Bulgaria	Wages -- \$9,000 Exempt	19(1)(b)
Canada	Payments from outside U. S. for Studies – Exempt	XX
	Wages - \$10,000 Exempt (If over \$10,000 – All Taxable)	XV
China	Scholarship – Exempt	20(b)
	Wages - \$5,000 Exempt	20(c)
Commonwealth of Ind. States	(Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan) Scholarship – Exempt (Limited to \$10,000 each year)	VI(1)
Cyprus	Scholarship – Exempt	21(1)
	Wages - \$2,000 Exempt	21(1)
Czech Republic	Scholarship – Exempt	21(1)
	Wages - \$5,000 Exempt	21(1)
Denmark	Payments from outside U. S. for Studies – Exempt	20
Egypt	Scholarship – Exempt	23(1)
	Wages - \$3,000 Exempt	23(1)
Estonia	Scholarship – Exempt	20(1)
	Wages - \$5,000 Exempt	20(1)
Finland	Payments from outside U. S. for Studies – Exempt	20
France	Scholarship – Exempt	21(1)
	Wages - \$5,000 Exempt	21(1)
Germany	Scholarship – Exempt	20(3)
	Wages - \$9,000 Exempt	20(4)
Greece	Payments from outside U. S. for Studies – Exempt	XIII
Hungary	Payments from outside U. S. for Studies – Exempt (Can choose to be Resident Alien)	18(1)
Iceland	Scholarship – Exempt	22(1)
	Wages - \$9,000 Exempt	19(1)
India	Payments from outside U. S. for Studies – Exempt Standard Deduction Allowed	21(1)

<u>COUNTRY</u>	<u>PROVISIONS</u>	<u>Treaty Article</u>
Indonesia	Scholarship – Exempt	19(1)
	Wages - \$2,000 Exempt	19(1)
Ireland	Payments from outside U. S. for Studies – Exempt	20
Israel	Scholarship – Exempt	24(1)
	Wages - \$3,000 Exempt	24(1)
Italy	Payments from outside U. S. for Studies – Exempt	21
Jamaica	Payments from outside U. S. for Studies – Exempt (Can choose to be Resident Alien)	21(1)
Japan	Payments from outside U. S. for Studies – Exempt	19
Kazakstan	Scholarship – Exempt	19
	Payments from outside U. S. for Studies – Exempt	19
South Korea	Scholarship – Exempt	21(1)
	Wages - \$2,000 Exempt	21(1)
Latvia	Scholarship – Exempt	20(1)
	Wages - \$5,000 Exempt	20(1)
Lithuania	Scholarship – Exempt	20(1)
	Wages - \$5,000 Exempt	20(1)
Luxembourg	U.S. & Foreign Payments for Studies – Exempt (Scholarships or Wages Taxable)	21(1)
Malta	Wages - \$9,000 Exempt	20(2)
Mexico	Payments from outside U. S. for Studies – Exempt	21
Morocco	Scholarship – Exempt	18
	Wages - \$2,000 Exempt	18
Netherlands	Scholarship – Exempt	22(2)
	Wages - \$2,000 Exempt	22(1)
New Zealand	Payments from outside U. S. for Studies – Exempt	20
Norway	Scholarship – Exempt	16(1)
	Wages - \$2,000 Exempt	16(1)
Pakistan	Wages - \$5,000 Exempt	XIII(1)
Philippines	Scholarship – Exempt	22(1)
	Wages - \$3,000 Exempt	22(1)
Poland	Scholarship – Exempt	18(1)
	Wages - \$2,000 Exempt	18(1)
Portugal	Scholarship – Exempt	23(1)
	Wages - \$5,000 Exempt	23(1)
Romania	Scholarship – Exempt	20(1)
	Wages - \$2,000 Exempt	20(1)
Russia	Payments from outside U. S. for Studies – Exempt	18
	Scholarship – Exempt	18

<u>COUNTRY</u>	<u>PROVISIONS</u>	<u>Treaty Article</u>
Slovak Rep.	Scholarship – Exempt	21(1)
	Wages - \$5,000 Exempt	21(1)
Slovenia	Scholarship – Exempt	20(1)
	Wages - \$5,000 Exempt	20(1)
South Africa	Payments from outside U. S. for Studies – Exempt	20
Spain	Scholarship – Exempt	22(1)
	Wages - \$5,000 Exempt (Minus Personal Exemption)	22(1)
Sri Lanka	Payments from outside U. S. for Studies – Exempt	21(1)
Sweden	Payments from outside U. S. for Studies – Exempt	21
Switzerland	Payments from outside U. S. for Studies – Exempt	20
Thailand	Scholarship – Exempt	22(1)
	Wages - \$3,000 Exempt	22(1)
Trinidad & Tobago	Scholarship – Exempt	19(1)
	Wages - \$2,000 Exempt	19(1)
Tunisia	Scholarship – Exempt	20
	Wages - \$4,000 Exempt	20
Turkey	Payments from outside U. S. for Studies – Exempt	20(1)
Ukraine	Payments from outside U. S. for Studies – Exempt	20
	Scholarship – Exempt	20
United Kingdom	Payments from outside U. S. for Studies – Exempt	20
Venezuela	Scholarship – Exempt	21(1)
	Wages - \$5,000 Exempt	21(1)

### U. S. TAX TREATIES

#### PROFESSORS, TEACHERS, AND RESEARCHERS

The following countries have treaties with the United States to exempt income of professors, teachers, and researchers for teaching and research for a maximum of 2 years (For China and Greece the income is exempt for a maximum of 3 years):

Bangladesh, Belgium, Bulgaria, China, C.I.S., Czech Republic, Egypt, France, Germany, Greece, Hungary, India, Indonesia, Israel, Italy, Jamaica, Japan, Korea, Luxembourg, Netherlands, Norway, Pakistan, Philippines, Poland, Portugal, Romania, Slovak Republic, Slovenia, Thailand, Trinidad & Tobago, Turkey, United Kingdom, and Venezuela.

Note: If an individual from India's visit exceeds 2 years, this exemption is lost for the entire visit. Some India scholars are electing not to claim the exemption since they know they will be in the U.S. for more than the two years.

## U. S. TAX TREATIES

### PERSONAL SERVICES INCOME

Wages for certain personal services performed in the United States are exempt from U.S. income tax if you are a resident of one of the countries listed below, if you are the United States for a limited number of days, and if you meet certain other conditions. For more detailed information on each countries treaty regarding personal services income, see Internal Revenue Service Publication 901.

Australia, Austria, Bangladesh, Barbados, Belgium, Bulgaria, Canada, China, C.I.S., Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Kazakstan, Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Morocco, Netherlands, New Zealand, Norway, Pakistan, Philippines, Poland, Portugal, Romania, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad & Tobago, Tunisia, Turkey, Ukraine, United Kingdom, and Venezuela.

#### **Illustration of Nonresident Alien Return**

Fred Taxpayer is single and a citizen of Spudland. He is currently in the United States with an F-1 visa to attend Brigham Young University – Idaho in Rexburg, Idaho. He arrived in the United States on August 15, 2016. During 2018, Fred worked for the University Food Service on campus, and he also worked off campus at Steve’s Phone Research. He also received a scholarship from BYU – Idaho. He received a W-2 form for one of his two jobs, and he received a Form 1042S for his scholarship and the other job.

During 2018, Fred spent the summer in Spudland and then returned to the university in August. Fred also received interest of \$78 from a local Rexburg bank on his savings account. Spudland has a treaty with the United States that exempts \$2,000 of his wages.

The filled-in forms for Fred Taxpayer that follow show how to report his income to the State of Idaho.

**DON'T STAPLE FOR 43**  
M EFC00091 09-07-2018

**IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN 2018**

8734

**AMENDED RETURN?** Check the box.  See page 13 of instructions for reasons to amend, and enter the number that applies.

State Use Only

For calendar year 2018 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Your Social Security number (required) **000-00-0000**  Deceased in 2018

Spouse's Social Security number (required) \_\_\_\_\_  Deceased in 2018

Forms available at [tax.idaho.gov](http://tax.idaho.gov)

**PLEASE PRINT OR TYPE**

Your first name and initial: **Fred** Last name: **Taxpayer**

Spouse's first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_

Current mailing address: **425 Anywhere**

City, state, and ZIP Code: **Rexburg ID 83460**

**Residency status** Check one for yourself and one for your spouse, if a joint return.

Resident: Yourself  Spouse  1.  2.

Nonresident: Yourself  Spouse  3.  4.  5.

Part-Year Resident: Yourself  Spouse  6.  7.

Military Nonresident: Yourself  Spouse  8.  9.

**Full months in Idaho this year** Yourself 8 Spouse \_\_\_\_\_ **Current state abbreviation** Yourself \_\_\_\_\_ Spouse \_\_\_\_\_

**FILING STATUS.** Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

1.  Single 2.  Married filing jointly 3.  Married filing separately 4.  Head of Household 5.  Qualifying widow(er)

**HOUSEHOLD.** See instructions, page 14. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a, and 6b, if they apply. List your dependents below. If you have more than four, continue on Form 39NR. Enter total number on line 6c.

	First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Yourself 6a. _____				
Spouse 6b. _____				
Dependent(s) 6c. _____				
Total 6d. _____				

**IDAHO INCOME.** See instructions, page 14.

	Idaho Amounts
7. Wages, salaries, tips, etc. Include Form(s) W-2 ..... SCH \$936	7 5336 00
8. Taxable interest income	8 00
9. Dividend income	9 00
10. Alimony received	10 00
11. Business income or (loss). Include federal Schedule C or C-EZ	11 00
12. Capital gain or (loss). If required, include federal Schedule D	12 00
13. Other gains or (losses). Include federal Form 4797	13 00
14. IRA distributions (taxable amount)	14 00
15. Pensions and annuities (taxable amount)	15 00
16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16 00
17. Farm income or (loss). Include federal Schedule F	17 00
18. Unemployment compensation	18 00
19. Other income. Include explanation	19 00
20. TOTAL INCOME. Add lines 7 through 19	20 5336 00

**IDAHO ADJUSTMENTS.** See instructions, page 14.

21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21 00
22. Moving expenses, alimony paid, and student loan interest	22 00
23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23 00
24. Penalty on early withdrawal of savings	24 00
25. Other deductions. See instructions	25 00
26. TOTAL ADJUSTMENTS. Add lines 21 through 25	26 00
27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20	27 5336 00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

**SIGN HERE**

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature (if a joint return, BOTH MUST SIGN) \_\_\_\_\_ Taxpayer's phone \_\_\_\_\_

Paid preparer's signature \_\_\_\_\_ Preparer's EIN, SSN, or PTIN \_\_\_\_\_

Preparer's address and phone number \_\_\_\_\_

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056**

**INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.**



0 1 8 1 7 0 9 5

**DON'T STAPLE**

Page 2

Form 43 - 2018 EFO00091p2 09-07-2018

		Column A - Federal		Column B - Idaho	
28. Enter amount from federal Form 1040, line 7. Enter amount from line 27 in Column B		28	5416 00	28	5336 00
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR		29	00	29	00
30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR		30	80 00	30	00
31. Qualified business income deduction		31	00	31	00
32. TOTAL ADJUSTED INCOME. Add lines 28 and 29 minus lines 30 and 31		32	5336 00	32	5336 00
33. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse    b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 62 <input type="checkbox"/>					
34. Itemized deductions. Include federal Schedule A. Federal limits apply		34	300 00	34	00
35. Subtract from line 34 all state and local income or general sales taxes (federal Schedule A, line 5)		35	0 00	35	00
36. Standard deduction. See instructions, page 16, to determine amount if not standard		36	0 00	36	00
37. Enter the LARGER of line 35 or line 36		37	0 00	37	00
38. Idaho percentage. Divide line 32, Column B, by line 32, Column A		38	100 %	38	00
39. Multiply amount on line 37 by the percentage on line 38 and enter the result here		39	0 00	39	00
40. Idaho taxable income. Subtract line 39 from line 32, Column B		40	5336 00	40	5336 00
41. TAX from tables or rate schedule. See instructions, page 39		41	156 00	41	156 00
42. Income tax paid to other states. Include Form 39NR and other states' returns		42	00	42	00
43. Total credits from Form 39NR, Part E, line 4. Include Form 39NR		43	00	43	00
44. Total business income tax credits from Form 44, Part I, line 9. Include Form 44		44	00	44	00
45. Idaho Child Tax Credit. Computed amount from worksheet on page 17		45	00	45	00
46. Line 41 minus lines 42 through 45. If less than zero, enter zero		46	156 00	46	156 00
<b>OTHER TAXES</b>					
47. Fuels use tax due. Include Form 75		47	00	47	00
48. Sales/use tax due on untaxed purchases (online, mail order, and other)		48	00	48	00
49. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44		49	00	49	00
50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER		50	00	50	00
51. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2018... <input type="checkbox"/>		51	10 00	51	10 00
52. TOTAL TAX. Add lines 46 through 51		52	166 00	52	166 00
<b>DONATIONS</b>					
I want to donate to:					
53. Veterans Support Fund		53	00	53	00
54. Opportunity Scholarship Program		54	00	54	00
55. Idaho Guard and Reserve Family		55	00	55	00
56. Idaho Children's Trust Fund		56	00	56	00
57. Special Olympics Idaho		57	00	57	00
58. Idaho Nongame Wildlife Fund		58	00	58	00
59. Reserved		59	00	59	00
60. Idaho Foodbank Fund		60	00	60	00
61. TOTAL TAX PLUS DONATIONS. See instructions, page 17. Add lines 52 through 60		61	166 00	61	166 00
<b>REFUNDS</b>					
62. Grocery credit. Computed amount from worksheet page 18. To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 62 <input type="checkbox"/> To receive your grocery credit, enter the computed amount on line 62		62	00	62	00
63. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR		63	00	63	00
64. Special fuels tax refund Gasoline tax refund Include Form 75		64	00	64	00
65. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding		65	300 00	65	300 00
66. 2018 Form 51 payment(s) and amount applied from 2017 return		66	00	66	00
67. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1		67	00	67	00
68. Tax Reimbursement Incentive credit Claim of Right credit See instructions		68	00	68	00
69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 62 through 68		69	300 00	69	300 00
<b>TAX DUE</b>					
70. TAX DUE. Subtract line 69 from line 61		70	00	70	00
71. Penalty Interest from the due date Enter total. Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>		71	00	71	00
72. TOTAL DUE. Add lines 70 and 71. Pay online or make check payable to the Idaho State Tax Commission		72	00	72	00
<b>OVERPAID</b>					
73. OVERPAID. Line 69 minus lines 61 and 71		73	134 00	73	134 00
<b>REFUND</b>					
74. REFUND. Amount of line 73 to be refunded to you		74	134 00	74	134 00
75. ESTIMATED TAX. Amount of line 73 to be applied to your 2019 estimated tax		75	00	75	00
76. DIRECT DEPOSIT. See instructions, page 19. <input type="checkbox"/> Check if final deposit destination is outside of the U.S.					
Routing No. <input type="text"/>		Account No. <input type="text"/>		Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>AMENDED</b>					
77. Total due (line 72) or overpaid (line 73)		77	00	77	00
78. Refund from original return plus additional refunds		78	00	78	00
79. Tax paid with original return plus additional tax paid		79	00	79	00
80. Amended tax due or refund. Add lines 77 and 78 minus line 79		80	00	80	00



0 1 8 1 7 2 9 5

**FORM 39NR**  
EFO00087  
05-18-2018

**IDAHO SUPPLEMENTAL SCHEDULE**  
For Form 43, Part-Year Resident & Nonresident Returns Only

**2018**

Name(s) as shown on return <b>Fred Taxpayer</b>				Social Security number <b>000-00-0000</b>	
<b>A. Additions. See instructions, page 28.</b>				Column A - Federal	Column B - Idaho
1. Non-Idaho state and local bond interest and dividends .....	1	00	00	00	
2. Idaho college savings account withdrawal .....	2	00	00	00	
3. Bonus depreciation. Include Form(s) 4562 .....	3	00	00	00	
4. Other additions. Include explanation .....	4	00	00	00	
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29 .....	5	00	00	00	
<b>B. Subtractions. See instructions, page 29.</b>					
1. Idaho net operating loss carryover .....					
Idaho net operating loss carryback .....	1	00		00	
2. State income tax refund included in Form 43, line 28, Column A .....	2	80	00		
3. Interest from U.S. government obligations .....	3	00	00	00	
4. Child/dependent care. Include federal Form 2441 .....	4	00	00	00	
5. Social Security and railroad benefits included in Form 43, line 28, Column A .....	5	00			
6. Idaho capital gains deduction. Include Form CG .....	6	00	00	00	
7. Idaho resident - active duty military pay earned outside of Idaho .....	7	00	00	00	
8. Idaho medical savings account. Contributions .....					
Financial institution .....	8	00	00	00	
Account number .....					
9. Idaho college savings program .....	9	00	00	00	
10. Adoption expenses .....	10	00	00	00	
11. Maintaining a home for the aged and/or developmentally disabled .....	11	00	00	00	
12. Idaho lottery winnings, less than \$600 per prize .....	12	00	00	00	
13. Income earned on a reservation by an American Indian .....	13		00	00	
14. Workers' compensation insurance .....	14	00	00	00	
15. Partner's and shareholder's pass-through subtractions .....	15	00	00	00	
16. Energy efficiency upgrades .....	16	00	00	00	
17. Technological equipment donation .....	17	00	00	00	
18. Health insurance premiums .....	18	00	00	00	
19. Long-term care insurance .....	19	00	00	00	
20. Alternative energy device deduction					
Year Acquired      Type of Device      Total Cost      Percent					
a. 2018      \$      X      40%      =	20a	00	00	00	
b. 2017      \$      X      20%      =	20b	00	00	00	
c. 2016      \$      X      20%      =	20c	00	00	00	
d. 2015      \$      X      20%      =	20d	00	00	00	
e. Add lines 20a through 20d. Can't exceed \$5,000 .....	20e	00	00	00	
21. Add lines 1 through 19 and 20e .....	21	80	00	00	
22. Retirement benefits deduction					
a. If single, enter \$33,456; if married filing jointly, enter \$50,184 .....	22a	00			
b. Federal Railroad Retirement received .....	22b	00			
c. Social Security benefits received .....	22c	00			
d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero .....	22d	00			
e. Qualified retirement benefits included in federal gross income .....	22e	00			
f. Column A benefits. Smaller of line 22d or line 22e .....	22f	00			
g. Qualified retirement benefits included in Idaho gross income .....	22g			00	
h. Divide line 22g by line 22e .....	22h			%	
i. Column B benefits deduction. Multiply line 22f by line 22h .....	22i			00	
23. Nonresident military pay included in Form 43, line 28, Column A .....	23	00			
24. Bonus depreciation. Include Form(s) 4562 .....	24	00	00	00	
25. Other subtractions. Include explanation .....	25	00	00	00	
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25. Column B, add lines 21, 22i, 24, and 25. Enter here and on Form 43, line 30 .....	26	80	00	00	



**Schedule OI—Other Information** (see instructions)  
Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? Spudland
- B** In what country did you claim residence for tax purposes during the tax year? Spudland
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . .  Yes  No
- D** Were you ever:
1. A U.S. citizen? . . . . .  Yes  No
2. A green card holder (lawful permanent resident) of the United States? . . . . .  Yes  No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F-1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . .  Yes  No
- If "Yes," indicate the date and nature of the change. ► \_\_\_\_\_

- G** List all dates you entered and left the United States during 2018. See instructions.  
**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H . . . . .  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
8/20/18	5/15/18		

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2016 72, 2017 365, and 2018 268.
- I** Did you file a U.S. income tax return for any prior year? . . . . .  Yes  No
- If "Yes," give the latest year and form number you filed ► 2017 - 1040NR-EZ

- J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Spudland	20(1)	18	\$2,000
<b>(e) Total.</b> Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5 . . . . .			\$2,000

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . .  Yes  No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . .  Yes  No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.

Form **8843**

**Statement for Exempt Individuals and Individuals With a Medical Condition**  
For use by alien individuals only.

OMB No. 1545-0074

**2018**

Attachment Sequence No. **102**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1—December 31, 2018, or other tax year  
, 2018, and ending , 20

Your first name and initial <b>Fred</b>		Last name <b>Taxpayer</b>	Your U.S. taxpayer identification number, if any <b>000-00-0000</b>
<b>Fill in your addresses only if you are filing this form by itself and not with your tax return</b>	Address in country of residence		Address in the United States

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ **F-1 & 8/15/16**
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.  
**F-1 & N/A**
- 2 Of what country or countries were you a citizen during the tax year? **Spudland**
- 3a What country or countries issued you a passport? **Spudland**
- b Enter your passport number(s) ▶ **XX111121211**
- 4a Enter the actual number of days you were present in the United States during:  
2018 **268** 2017 **366** 2016 **72**
- b Enter the number of days in 2018 you claim you can exclude for purposes of the substantial presence test ▶ **268**

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2018 ▶
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018 ▶
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2012 \_\_\_\_\_ 2013 \_\_\_\_\_  
2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 \_\_\_\_\_ 2017 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2012 through 2017)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2018 ▶  
**Brigham Young University - Idaho**  
**418 Jones, Rexburg, ID 83460-1685 (208) 486-XXXX**
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018 ▶  
**Joe Advisor, International Student Advisor**  
**Brigham Young University - Idaho**  
**418 Jones, Rexburg, ID 83460-1685 (208) 486-XXXX**
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2012 \_\_\_\_\_ 2013 \_\_\_\_\_  
2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 **F** 2017 **F**. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2018, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ▶

**Part IV Professional Athletes**

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2018 and the dates of competition ▶ \_\_\_\_\_  
\_\_\_\_\_

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ \_\_\_\_\_  
\_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶ \_\_\_\_\_  
\_\_\_\_\_

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ \_\_\_\_\_

c Enter the date you actually left the United States ▶ \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Your signature Date



Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2018</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.					<b>Copy A</b> for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER			AMENDED		AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code		
16	\$936	3a Exemption code	4a Exemption code	XXX-XX-XXXX		13g Ch. 4 status code		
5 Withholding allowance		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code		
6 Net income				13k Recipient's account number				
7a Federal tax withheld		\$131		13l Recipient's date of birth (YYYYMMDD)				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)		<input type="checkbox"/>		14a Primary Withholding Agent's Name (if applicable)				
8 Tax withheld by other agents				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>		
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN				
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15f Country code	15g Foreign tax identification number, if any			
XX-XXXXXXX				15h Address (number and street)				
12d Withholding agent's name		Brigham Young University - Idaho		15i City or town, state or province, country, ZIP or foreign postal code				
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16a Payer's name		16b Payer's TIN		
12f Country code	12g Foreign taxpayer identification number, if any			16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code	
12h Address (number and street)				17a State income tax withheld		17b Payer's state tax no.	17c Name of state	
12i City or town, state or province, country, ZIP or foreign postal code				\$0			ID	
13a Recipient's name		13b Recipient's country code		17d City or town, state or province, country, ZIP or foreign postal code				
Fred Taxpayer		SP		Rexburg, ID 83460				

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

Cat. No. 11386R

Form **1042-S** (2018)