

Income Tax Preparation Workshop for Visiting Foreign Scientists at the National Institutes of Health

Presented by:

Stephanie M. Fenner, CPA

Noelia Guerra, CPA

Lindsey Khokhar, CPA

Patricia Friend

Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties imposed under the Internal Revenue Code or applicable state or local law or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.



Division of
INTERNATIONAL SERVICES

Factors to Consider Before Preparing Your Tax Returns

- Am I a Visiting Scientist or Visiting Fellow?
- Am I a Resident or Nonresident Alien?
- What income do I include and what can I exclude?
- What deductions can I take?
- Can I claim a Tax Treaty benefit?
- What forms do I file?
- Where and when do I file my tax returns?



Tax Resources & Information

Federal Tax Resources

- IRS Website www.irs.gov: source for federal tax forms, instructions, and publications
- Useful IRS Publications
 - **Publication 519, US Tax Guide for Aliens**
 - **Publication 901, US Tax Treaties**
- Important IRS Forms and Instructions
 - **Form 1040, US Individual Income Tax Return**
 - **Form 1040NR, US Nonresident Alien Income Tax Return**
 - **Form 8833, Treaty-Based Return Position Disclosure**
 - **Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition**

Tax Resources & Information

Maryland Tax Resources

- Maryland website www.marylandtaxes.com: source for Maryland tax forms, instructions, and tax information
- Useful Maryland Tax Forms and Instructions
 - **Form 502, Maryland Resident Income Tax Return**
 - **Form 502D, Maryland Personal Declaration of Estimated Income Tax**
 - **Form 502E, Maryland Application for Extension to File Personal Income Tax Return**
 - **Form 505, Maryland Nonresident Income Tax Return**

Tax Resources & Information

District of Columbia Tax Resources

- DC website www.otr.cfo.dc.gov: source for DC tax forms, instructions, and tax information
- Useful DC Tax Forms and Instructions
 - **Form D-40, Individual Income Tax Return**
 - **Form FR-127, Extension of Time to File a DC Income Tax Return**
 - **Form D-40ES, Estimated Payment for Individual Income Tax**

Tax Resources & Information

Virginia Tax Resources

- Virginia website www.tax.virginia.gov: source for VA tax forms, instructions, and tax information
- Useful VA Tax Forms and Instructions
 - **Form VA760, Individual Income Tax Return**
 - **Form 760PY, Virginia Part-Year Resident Income Tax Return**
 - **Form 760/IP, Individual Payment for Automatic Extension**
 - **Form 760ES, Virginia Estimated Income Tax Payment Voucher and Worksheet**

Tax Resources & Information

North Carolina Tax Resources

- North Carolina website www.dornnc.com: source for NC tax forms, instructions, and tax information
- Useful NC Tax Forms and Instructions
 - **Form D-400, Individual Income Tax Return**
 - **Form D-410, Application for Extension for Filing Individual Income Tax Return**
 - **Form NC-40, Individual Estimated Income Tax**

Common Visa Types



Types of Work Visas

- J Status – Exchange Visitors
 - Students, teachers, professors, research scholars in U.S. approved education exchange programs
- F, M Status – Students
 - F - Foreign national pursues full-time course of study at approved educational institution
 - M -Vocational or other recognized nonacademic institution
- Q Status – International cultural exchange visitor
 - For practical training and employment and for sharing of the history, culture, and traditions of your home country through participation in an international cultural exchange program
- H Status – Person in Specialty Occupation or Trainee
 - H-1B To work in a specialty occupation; requires higher education degree or equivalent
 - H-3 – Trainee or Special Education

Visiting Scientist or Visiting Fellow?

Visiting Scientist

- Visiting Scientists include the following categories of individuals: Research Fellow, Clinical Fellow, Staff Scientist, Staff Clinician, Investigator, and Senior Investigator.
- Visiting Scientists are considered employees of the NIH and receive a salary for performing services.
- Salaries paid are considered “earned income” subject to income, Social Security, and Medicare taxes.
- The amount of salaries paid and taxes withheld are reported to recipients on Form W-2, “Wage and Tax Statement”.

Visiting Scientist or Visiting Fellow?

Visiting Fellow

- Visiting Fellows are individuals participating in a research training program at the NIH who are awarded fellowship grants in the form of monthly stipends to provide for their living expenses.
- Visiting Fellows are not considered employees of the NIH and do not perform services.
- Fellowship grants are not considered “earned income”, although they are generally subject to U.S. income tax.
- Because the fellowship grants are not earned income, tax deductions or credits that require the presence of earned income – such as moving expenses, contributions to an IRA, and the dependent care credit – are not allowed.

Visiting Scientist or Visiting Fellow?

Visiting Fellow (continued)

- Because the fellowship grants are not earned income, they are not subject to Social Security and Medicare taxes.
- The amount of fellowship grants paid and federal taxes withheld are reported to recipients on Form 1042-S, “Foreign Person’s U.S. Source Income Subject to Withholding” .



Resident or Nonresident Alien?

Determining Residency Status:

- An alien is an individual who is not a US citizen
- An alien is a resident alien if he or she meets either the green card test or the substantial presence test
- An alien is a nonresident alien if he or she does not meet one of these two tests



Resident or Nonresident Alien?

Substantial Presence Test

- Arithmetic test based on the number of days physically present in the US
- You meet the test for 2015 if you were physically present in the US for at least 31 days during 2015 **and** 183 days during the 3-year period that includes 2015, 2014, and 2013
- The 183-day test counts 100% of the days present in 2015, 33.33% of the days present in 2014, and 16.67% of the days present in 2013 (See Chart)
- A day of presence in the US means being physically present in the country at any time during the day.

Resident or Nonresident Alien?

Substantial Presence Test

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing day (multiply $(b) \times (c)$)
2015		1.000	
2014		.333	
2013		.167	
Total Testing Days (add column (d))			

Resident or Nonresident Alien?

Substantial Presence Test Example

- Maria was physically present in the US on 120 days in each of the years 2013, 2014 and 2015. To determine if she meets the substantial presence test for 2015, she counts the full 120 days of presence in 2015, 40 days in 2014 ($33.33\% \times 120$), and 20 days in 2013 ($16.67\% \times 120$). Because the total for the 3-year period is 180 days, she is not considered a resident under the substantial presence test for 2015.

Resident or Nonresident Alien?

“Exempt Individuals” Exception to the Substantial Presence Test

- You are an exempt individual if you are temporarily present in the US as a student under a type F, J, M, or Q visa, or as a teacher or trainee under a type J or Q visa, **and** you substantially comply with the requirements of your visa.
- You **do not** count days in the US for the Substantial Presence Test during the period you qualify as an exempt individual. (Not optional)
- Teachers and trainees in the US under a type J or Q visa can generally qualify as exempt individuals for only 2 years out of a 6-year period. Students generally qualify as exempt individuals for 5 years. Other rules may also apply.
- If you are an exempt individual, this does not mean you are exempt from income tax. It means you are exempt from counting days for the Substantial Presence Test.

Resident or Nonresident Alien?

“Exempt Individuals” Exception to the Substantial Presence Test

- Must file a **Form 8843**, *Statement for Exempt Individuals and Individuals with a Medical Condition* even if you have no income

Resident or Nonresident Alien?

Examples

- You arrive in the US in April 2015 under a type J visa. 2015 is your first calendar year of presence, even though you have only been in the US for part of the year. 2016 is your second calendar year of presence. January 1, 2017 will begin your third year and you must then begin counting days for the Substantial Presence Test.
- You were present in the US under a type J visa during 2013 and returned to your home country the same year. You returned to the US in 2015 under a second J visa. 2013 is considered your first year as an exempt individual. 2015 is your second year as an exempt individual. January 1, 2016 begins your third year and you must now begin counting days for the Substantial Presence Test.

Resident or Nonresident Alien?

Examples (continued)

- You were present in the US under a type J visa during 2011 and 2012 and returned to your home country in 2012. You returned to the US in 2015 under a second J visa. 2015 is your third calendar year under a J visa. Because you already have 2 exempt years (2011 and 2012) within a 6-year period, you must count days in 2015 for the Substantial Presence Test.
- You arrived in the US in March 2015 under a type H visa. As an H visa holder, you are not exempt from counting days. You must count your days of presence in the US and use the Substantial Presence Test to determine if you are a nonresident or resident alien.

Resident or Nonresident Alien?

Dual-Status Tax Years

- Applies when an individual is both a resident alien and a nonresident alien in the same year
- Usually occurs in the year of arrival into or departure from the U.S
- For the part of the year an individual is a resident alien, income from all sources is subject to tax
- For the part of the year an individual is a nonresident alien, only income from U.S. sources and other income considered to be ECI is subject to tax
- Restrictions apply as to allowable deductions, exemptions, filing status, and tax rates to be used

Resident or Nonresident Alien?

Dual-Status Tax Years (cont'd)

- Dual-status aliens can choose resident alien status in the first year of residency if certain conditions are met
- Residency status on the last day of the year determines the tax forms to be filed.

Resident or Nonresident Alien?

Reporting Income in Dual-Status Tax Years: Resident Aliens

- Individuals who are resident aliens at the end of the year file Form 1040 (marked as “Dual-Status Return” across the top) reporting income from all sources for the residency portion of the year.
- Attach Form 1040NR (marked as “Dual-Status Statement” across the top) showing US-source income for the non-residency portion of the year.
- File return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX, 73301-0215 USA.

Resident or Nonresident Alien?

Reporting Income in Dual-Status Tax Years: Nonresident Aliens

- Individuals who are nonresident aliens at the end of the year file Form 1040NR (marked as “Dual-Status Return” across the top) reporting US-source income for the non-residency portion of the year.
- Attach Form 1040 (marked as “Dual-Status Statement” across the top) reporting income from all sources for the residency portion of the year.
- File return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX, 73301-0215 USA.

Resident or Nonresident Alien?

Table Summary of Source Rules for Income of Nonresident Aliens	
Income	Source
Compensation for personal service	Where services are performed
Dividends	Residence of paying corporation (U.S. domestic or foreign)
Interest	Residence of payer
Rents	Where property is located
Royalties	Where property is used
Pensions	Where services were performed
Sale of inventory property	Where property is sold
Sale of other personal property	Tax home of seller
Sale of real property	Where property is located

Employees of Foreign Persons, Organizations, or Offices

Personal Services Performed in the U.S. When Paid By Foreign Employer Are Taxable in the U.S. unless THREE conditions are met. (General Rule)

1. Your pay for these services is not more than \$3,000.
2. You perform these services while you are a nonresident alien temporarily present in the United States for a period or periods of not more than a total of 90 days during the tax year.
3. You perform personal services as an employee of or under a contract with a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in a trade or business in the United States; or you work for an office or place of business maintained in a foreign country or possession of the United States by a U.S. corporation, a U.S. partnership, or a U.S. citizen or resident

Employees of Foreign Persons, Organizations, or Offices

Exception For Students and Exchange Visitors

- Nonresident alien students and exchange visitors present in the United States on "F," "J," "M" or "Q" visas can exclude from gross income, pay received from a foreign employer
- Includes bona fide students, scholars, trainees, teachers, professors, researchers, specialists, or leaders in a field of specialized knowledge or skill, or persons of similar description
- A foreign employer is:
 - A nonresident alien individual, foreign partnership, or foreign corporation.
 - An office or place of business maintained in a foreign country or in a U.S. possession by a domestic corporation, a domestic partnership, or an individual who is a citizen or resident of the United States.

Tax Treaty Implications

Application of Tax Treaties

- NIH Visiting Foreign Scientists claiming tax treaty benefits are taxed at a reduced rate or are exempt from US income taxes on certain items of US-source income
- Reduced rates and exemptions vary among countries and items of income
- Tax treaties may or may not be recognized by individual states of the US, so income that is exempt from U.S. tax under treaty may still be taxed by an individual state.
 - Maryland does not recognize federal tax treaties; income excluded by the federal government under a tax treaty is taxable in Maryland
 - District of Columbia, North Carolina, and Virginia recognize federal tax treaty agreements

Tax Treaty Implications

Tax Treaty Benefits: Visiting Fellows

- Treaty benefits for Visiting Fellows and grant recipients are generally included in treaty articles that apply to Students and Business Apprentices/Trainees
- Most treaties extend Student and Trainee benefits to include individuals who perform public research as recipients of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization
- Students and Trainees are typically **exempt from tax** for a certain period of time on amounts received; periods of exemption vary and specific treaty provisions should be consulted

Tax Treaty Implications

Tax Treaty Benefits: Visiting Scientists

- In limited circumstances, treaty benefits for Visiting Scientists are included in treaty articles that apply to Professors and Teachers
- Amounts received from the NIH under the Visiting Scientist Program are not exempt from U.S. tax as a grant, allowance, or award, so the Students and Trainees exemption does not apply
- Under many tax treaties, compensation paid to nonresident alien Professors or Teachers who temporarily visit the U.S. to teach or conduct research at an **accredited educational institution** is not subject to U.S. income tax for the first 2 or 3 years
- The IRS does not consider the NIH to be an educational institution. However, some tax treaties extend the exemption to individuals working at a research institution

Tax Treaty Implications

Tax Treaty Benefits: Visiting Scientists Paid as Contractors

- Individuals paid under a contract instead of a salary are considered self-employed
- Treaty benefits for contractors are generally included in treaty articles that address Independent Personal Services

Tax Treaty Implications

Claiming Treaty-Exempt Income: Nonresident Aliens

- Report income exempt from tax by an income tax treaty on Form 1040NR, line 22
- Report tax treaty information, including the Treaty Country, specific tax treaty article, and amount on Form 1040NR, Schedule OI, item L.
- Contractors should use Form 8833, Treaty-Based Return Position Disclosure, to claim treaty benefits.

Tax Treaty Implications

Claiming Treaty-Exempt Income: Resident Aliens (cont'd)

- Generally, only nonresident aliens can claim tax treaty exemptions
- Once an individual becomes a resident alien, tax treaty exemptions can no longer be claimed unless specific exceptions apply
- Most tax treaties have a “saving clause” that saves the right of each country to tax its own residents as if no tax treaty were in effect. For example, once you become a resident alien of the US, you generally lose any tax treaty benefits that relate to your income.

Tax Treaty Implications

Claiming Treaty-Exempt Income: Resident Aliens (cont'd)

- Many tax treaties have exceptions to the saving clause, allowing you to continue to claim certain treaty benefits even after becoming a resident alien. For example, Visiting Fellows who claim the Student and Trainee exemption can do so usually for 4 or 5 years, even if they are resident aliens.
- Report your income from Forms W-2, 1042-S, 1099, or other information return on the appropriate line of Form 1040 and subtract it out on line 21 for Other Income. Identify it as “Exempt Income”. Also report the name of the treaty country and the tax treaty article on line 21.

How Taxes Are Paid

- Pay As You Go – You are required to make tax payments throughout the year as you earn your income. This is done either by having tax withheld from your pay or by making quarterly estimated payments.
- The NIH is required to withhold federal taxes from your income and deposit it with the US Treasury. Both fellowship grant recipients (Visiting Fellows) and wage recipients (Visiting Scientists) have federal tax withheld by the NIH.
- The NIH only withholds state taxes from wage recipients. It does not withhold state taxes from fellowship grant recipients.
- Because fellowship grant recipients do not have state taxes withheld, they may be required to make quarterly estimated payments to their state of residence.

How Taxes Are Paid

- The fellowship grant paid to a Visiting Fellow in the US under a “J” visa is generally subject to withholding at a rate of 14%.
- If you are a Visiting Fellow and are entitled to tax treaty benefits, you may claim an exemption from withholding by completing Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*, and submitting it to the NIH.
- If you are a Visiting Scientist, you will be asked to complete Form W-4, *Employee’s Withholding Allowance Certificate*, for federal withholding, as well as a comparable withholding form for your state of residence. Nonresident aliens must check the “Single” box regardless of marital status and should generally claim one withholding allowance. Exceptions apply for residents of Canada, Mexico, South Korea, and certain residents of India. Refer to Notice 1392 available on the IRS website for more information.

Tax Reporting Forms

The annual federal tax form you are required to file depends on your residency status.

- Nonresident Aliens must file Form 1040NR, *US Nonresident Alien Income Tax Return*
- Resident Aliens must file Form 1040, *US Individual Tax Return*

Each state has its own annual tax reporting forms.

- Maryland Form 502 reports the income of Maryland full-year and part-year residents.
- Maryland Form 505 reports the income of Maryland nonresidents.
- DC Form D-40 reports the income of DC full-year and part-year residents. There is no nonresident DC form.
- Virginia Form 760 reports the income of Virginia residents.
- Virginia Form 760PY reports the income of Virginia part-year residents.
- Virginia Form 763 reports the income of Virginia nonresidents.

Important Filing Dates

April 18, 2016

- Filing deadline for 2015 federal individual income tax returns of
 - all Resident Aliens, and
 - those Nonresident Aliens who were employees and received wages subject to U.S. income tax withholding
- Filing deadline for Maryland, DC, and North Carolina individual income tax returns
- Automatic six-month extensions of time to file are available. Tax payments must still be made by April 18, 2016.
- Due date for 2016 first quarter estimated tax payments for federal , MD, DC, and NC

Important Filing Dates

May 2, 2016

- Filing deadline for Virginia individual income tax returns
- Automatic six-month extension is allowed. Tax payments must still be made by May 2, 2016.
- Due date for 2016 first quarter estimated tax payment for VA

Important Filing Dates

June 15, 2016

- Filing deadline for federal and state individual income tax returns of Nonresident Aliens who did not receive wages as employees subject to US income tax withholding
- Due date for 2016 second quarter federal and state estimated tax payments

June 30, 2016

- Filing deadline for Report of Foreign Bank and Financial Accounts of **US citizens** and **US residents** (FBAR)

Important Filing Dates

September 15, 2016

- Due date for 2016 third quarter federal and state estimated tax payments

October 15, 2016

- Extended filing deadline for 2015 federal, MD, DC, and NC individual income tax returns

November 2, 2016

- Extended filing deadline for 2015 VA individual income tax returns

Important Filing Dates

December 15, 2016

- Extended filing deadline for 2015 federal and state individual income tax returns of Nonresident Aliens who qualified for the June 15, 2016 original filing deadline

January 17, 2017

- Due date for 2016 fourth quarter federal and state estimated tax payments

Basic Tax Vocabulary

Filing Status

- Your filing status determines the rate at which your income is taxed. It also determines whether you are eligible to claim certain deductions and tax credits.
- There are five filing status categories: single, married filing a joint return, married filing a separate return, head of household, and qualifying widow(er) with dependent child.
- Married resident aliens can file a joint tax return, even if only one spouse has income.
- Nonresident aliens are taxed only as “single” or “married filing separately”. Married nonresident aliens generally cannot file a joint tax return.

Gross Income

- Money, goods, services, and property you receive that must be reported on a tax return. It is your income *before* subtractions for adjustments, deductions, exemptions, and other items that reduce income.

Basic Tax Vocabulary

Adjusted Gross Income (AGI)

- Your income after certain allowable adjustments that are subtracted from your gross income, such as IRA contributions, moving expenses, and student loan interest. You use your AGI amount as a basis for various calculations, including determining the limitations on your itemized deductions.

Deduction

- An expense allowed by the Internal Revenue Code that reduces the amount of your income subject to tax.

Basic Tax Vocabulary

Standard Deduction

- An amount that reduces your income subject to tax and that varies depending on filing status, age, blindness, and dependency.
- Generally not available for nonresident aliens

Itemized Deductions

- Personal expenses specified in the Internal Revenue Code that reduce your AGI. Report itemized deductions on Schedule A of Form 1040 or Form 1040NR.
- Resident aliens can choose between claiming the standard deduction or itemizing their deductions.
- Nonresident aliens generally must itemize their deductions and cannot claim the standard deduction.
 - Students and trainees from India who are eligible for tax treaty benefits can claim the standard deduction

Basic Tax Vocabulary

Exemption

- A specific dollar amount provided by statute you can claim for yourself, your spouse, and eligible dependents. Each exemption claimed reduces your income subject to tax. You are allowed to claim one exemption for yourself. Whether you can claim additional exemptions for your spouse or dependent children depends on your residency and filing status.
- The 2015 amount for each exemption claimed is \$4,000.
- There are two types of exemptions: personal and dependency. Resident alien taxpayers can claim both personal and dependency exemptions. With limited exceptions, nonresident aliens cannot claim exemptions for spouses or dependents.

Taxable Income

- Your gross income reduced by any allowable adjustments, deductions, and exemptions.

Basic Tax Vocabulary

Tax Liability

- The amount of income tax calculated on your tax return based on your taxable income. This is not the same as tax withheld.

Tax Rate

- The percentage applied to taxable income that determines your tax liability. Federal tax rates range from 10% to 39.6%. State tax rates vary by state.

Tax Credit

- A dollar-for-dollar reduction to your tax liability. Nonrefundable credits are deducted directly from your tax liability but cannot exceed that amount. Refundable credits are paid to you even if you have no tax liability.

Basic Tax Vocabulary

Tax Withheld

- The amount of tax withheld from your pay during the year and remitted by the NIH to the taxing authorities. It may include both income tax and FICA taxes (Social Security and Medicare). Tax withheld is reported as a tax payment on your tax return.

Social Security and Tax Identification Numbers

- Every US citizen and anyone who works in the US must have a social security number (SSN). If you do not yet have an SSN, you must apply for one on Form SS-5, “Application for a Social Security Card”. This form is available at www.socialsecurity.gov/online/ss-5.pdf and from any Social Security Administration office.
- If you are not eligible to get an SSN, you must get an individual taxpayer identification number (ITIN). Every dependent claimed on a tax return must have either an SSN or an ITIN. Apply for an ITIN by filing Form W-7 with your federal income tax return.



State Income Taxes

Maryland, DC, and Virginia tax returns begin with federal Adjusted Gross Income. Federal AGI is then increased or decreased by certain adjustments. These adjustments are made for items of income and deduction whose tax treatment under state tax statutes differ from the federal tax treatment. These adjustments vary from state to state.

- Additions to Income are amounts added to federal AGI that increase state income. A typical example is tax-exempt interest on state bonds issued by a nonresident state.
- Subtractions from income are amounts subtracted from federal AGI that reduce state income. Examples include Social Security benefits and income from US obligations such as treasury bills.
- Maryland has an addition to income for tax treaty benefits that are exempt from federal tax but not from Maryland tax. Virginia and DC do not have this addition.

State Income Taxes

Reciprocal Agreements

- Maryland has reciprocal agreements with DC, Virginia, Pennsylvania, and West Virginia. Under these agreements, residents of these states are exempt from Maryland tax if their only Maryland income is from wages, salary, or compensation for personal services rendered in Maryland. Therefore, if you live in DC, Virginia, Pennsylvania, or West Virginia but work in Maryland, you may be exempt from filing a Maryland nonresident tax return.

State Income Taxes

State Residency Rules

- Rules that determine state residency are not the same as the federal residency rules
- You are a resident of Maryland if you maintained and occupied a place of abode for more than 6 months of the tax year. You are a part-year resident if you began or ended residence in Maryland during the tax year. Part-year residents must file a Maryland resident tax return.
- You are a resident of DC if you resided in DC at any time during the tax year or if you maintained a place of abode in DC for 183 days or more during the tax year.
- You are a resident of Virginia if you maintained a place of abode in Virginia for 183 days or more during the tax year.

State Income Taxes

Local Taxes

- If you are a resident or part-year resident of Maryland, you must pay a local county income tax in addition to your state income tax. Your county of residence determines which local tax rate to use. These rates range from 1.25% to 3.2%. The tax is calculated as a percentage of your Maryland taxable income.
- DC and Virginia do not have a local income tax in addition to the state tax.

Tax Resources

The following are the Government Agencies responsible for assessing and collecting taxes:

- **Federal Government:** Internal Revenue Service (IRS), www.irs.gov.
- **Maryland:** Comptroller of Maryland, Revenue Administration Division, www.marylandtaxes.com.
- **Virginia:** Virginia Department of Taxation, www.tax.virginia.gov.
- **District of Columbia:** Office of Tax and Revenue, www.otr.cfo.dc.gov.

The following IRS publications are available from the IRS website and can be valuable sources of information for tax issues specific to Visiting Scientists and Fellows:

- [Publication 519, U.S. Tax Guide for Aliens](#)
- [Publication 901, U.S. Tax Treaties](#)
- [Instructions for Form 1040NR](#)