

# Foreign Student & Scholar Program

**Overview for VITA  
Conference Tour**

September 23, 2026

# Agenda

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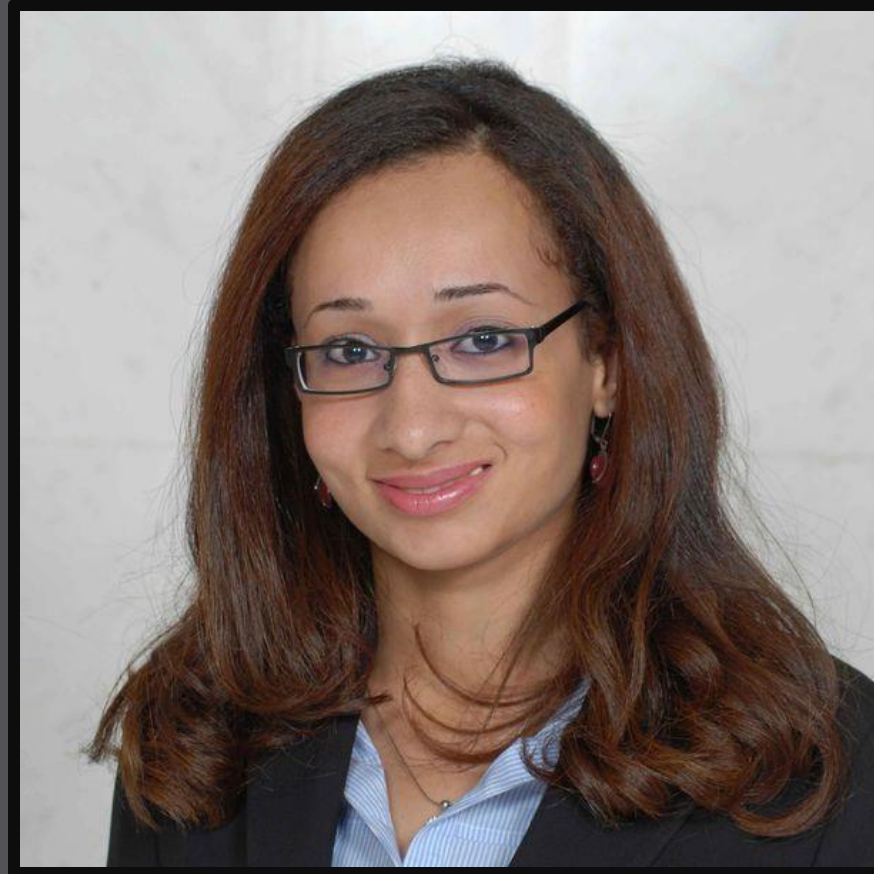
**Q&A**

Catherine  
Cusick, EA



*Special thanks in  
previous seasons to...*

Rania Ghallab,  
LL.M., EA



## Visa Types

- F-1 student, F-2 spouse
- J-1 teacher/trainee, J-2 spouse
- We haven't seen M or Q

# Free Tax Help

## For Students on F-1 Visas

### File your taxes for free with an IRS-certified tax preparer

We can help if you:

- ☒ Need to file Form 8843
- ☒ Made less than \$60,000 in a tax year
- ☒ Received Form W-2 and/or Form 1042-S
- ☒ Need to file or amend prior year tax returns

**June 23**  
—through—  
**October 15**  
**2026**

The first step is an intake interview, which can be in person or virtual. Our team prepares the tax return on another day. Once it is ready, you may finish with us by reviewing the prepared return in person or virtually.

Visit **ProsperTaxHelp.org** to book an in-person intake appointment this summer at Prosper South (2900 S I-35 Frontage Road). To get started with virtual intake instead, please visit **GetYourRefund.org/FC-NR** starting June 23. Disregard messaging about being a US citizen or resident. Click "Yes, I qualify" on the page that confirms qualifications.

Questions? Email Catherine at **FCTaxCentersNR@gmail.com**.

*Not all nonresident tax returns are in scope for this program, including tax years you received Form 1095-A or Form 1099-NEC. Please visit **Sprintax.com** for an alternative option.*



## Collaboration with Austin Community College

- Digital flyers to share at the start of tax season and our summer season clarifying criteria, process, and contact info
- Living guide of answers to F-1 students' Frequently Asked Questions, addressing common points of confusion as they arise
- We are considering February 2027 workshops for F-1 students at ACC as well as at UT Austin (collaboration with UFCU)

# TAX HELP FAQ

*A guide to free Tax Help for ACC Students on F-1 visas.*

**LAST UPDATED AUGUST 2026**

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# Guide for ACC Students

## Should I file a Form 1040-NR or a Form 1040?

Generally, if you are a nonresident for tax purposes that has a filing requirement (e.g. you earned income and received Form W-2, or you earned taxable scholarship income), you were not a lawful permanent resident (green card holder), and you did not meet the [Substantial Presence Test](#), you should file Form 1040-NR. If you have a green card or you meet the Substantial Presence Test, you should file Form 1040.

## What should I do if I think I filed the wrong tax form?

You can [contact us](#) to help file an amendment for the tax year when, for example, you filed Form 1040 but have since learned you should have filed Form 1040-NR or vice versa. If you discover any error or entry that needs to be corrected on a tax return you have already filed, you should reach out to us so we can help amend the tax return to make the correction.

Tools

Form **13614-C**

(October 2025)

Department of the Treasury - Internal Revenue Service

**Intake/Interview and Quality Review Sheet****You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-5 of this form.
- You are responsible for the information on this form.
- If you have questions, ask the IRS-certified volunteer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior, call 1-800-368-1624.**

|                       |                           |           |                          |                              |
|-----------------------|---------------------------|-----------|--------------------------|------------------------------|
| Your first name       | M.I.                      | Last name | Your date of birth       | Your job title               |
|                       |                           |           |                          |                              |
| Spouse's first name   | M.I.                      | Last name | Spouse's date of birth   | Spouse's job title           |
|                       |                           |           |                          |                              |
| Mailing address       |                           | Apt #     | City                     |                              |
|                       |                           |           |                          |                              |
| Your telephone number | Spouse's telephone number |           | Email address (optional) | Did you live with spouse?    |
|                       |                           |           |                          | <input type="checkbox"/> Yes |

**Can anyone else claim you or your spouse on their tax return****Check if you or your spouse were in 2025:**

A U.S. citizen

☐ You☐ Spouse☐ No

In the U.S. on a visa

☒ You☐ Spouse☐ No

A full-time student

☐ You☐ Spouse☐ No

Legally blind

Totally and permanently disabled

Issued an identity protection PIN (IPPIN)

Owners or holders of any digital assets



## Foreign Student and Scholar Questionnaire 2026

Complete this checklist for all tax returns to be prepared by the FSS team.

Please upload these documents to the Hub ticket:

- ☐ Passport
- ☐ Social Security card or ITIN letter for primary taxpayer (if they have one)
- ☐ Visa page
- ☐ I-20 (for F visas) or DS-2019 (for J visas)
- ☐ I-94 most recent entry and I-94 travel history
- ☐ Income documents (e.g. Form 1042-S)
- ☐ Prior year return, if available
- ☐ Bank information
- ☐ Form 14446 Virtual VITA Consent
- ☐ Any additional documents as prompted in these checklist responses
- ☐ This completed checklist (Download PDF after clicking Submit below)

Has the client filled out Form 13614-NR for this tax year? \*

It is okay if the client does not know some of the answers, but they should fill out as much of Form 13614-NR as possible.

NOTE: The client should **not** fill out the usual VITA intake questionnaire, Form 13614-C.

☒ Yes

☐ No

☐ Please upload a copy of the filled out Form 13614-NR.

# FSS Questionnaire

- Form 13614-NR, not 13614-C
- Comprehensive upload list
- Documents (visa, I-94, I-20, etc.)
- Forms (1042-S, W-2, 1098-T, etc.)
- Out of scope clarification
  - 1099-NEC
  - 1095-A

Do any of the following situations apply? \*

☒ The client received Form 1095-A

☐ The client received self-employment earnings reported on Form 1099-NEC

☐ The client needs to report gambling winnings

☐ The client sold either real property or personal property

☐ None of the above

⏏ Stop! This return is out of scope for VITA. Nonresidents are not eligible to receive Premium Tax Credits. Refer the taxpayer to Sprintax, a tax attorney, or a paid preparer that specializes in nonresident tax returns.

# FSS Questionnaire

What is the client's current immigration status? \*

☐ F-1 Student

☐ F-2 Spouse or child of student

☐ J-1 Exchange visitor

☒ J-2 Spouse or child of exchange visitor

☐ US citizen/permanent resident/resident alien (only for 1040 returns with tax treaty)

☐ Other

What is the J-1 visa holder's subtype? \*

☐ 01 Student

☐ 02 Short term scholar

☒ 05 Professor

☐ 12 Research scholar

☐ Other (list)

Please state the J-1 visa holder's name and whether the FSS program will be preparing a tax return for that person also. \*

Please enter your response

## TAX HELP FSS PROGRAM HANDBOOK

*A guide to the Tax Help program's services for Foreign Students and Scholars.*

### TaxSlayer Entry

To start a 1040-NR, Start a New Return as usual. On the Filing Status page, select “Nonresident alien.” You’ll be presented with options to file as a single nonresident, married nonresident, or qualifying surviving spouse.

Once this selection is made and you click “Continue,” the software cannot change the type of return back to a 1040 with the typical filing statuses.

Note that you’ll need to type “Form 8843” into the lefthand search bar to enter this form. It is not included in the usual prompts.

### Schedule OI

Schedule OI, “Other Information,” is attached to Form 1040-NR. Here is the [2025 Schedule OI](#) and the [2025 1040-NR Instructions \(Page 44\)](#).

We should file Schedule OI in TaxSlayer as part of all FSS returns. We should fill out the other sections of Schedule OI (**General Information** and **Dates Entered and Departed the U.S. in Current Year**) for every 1040-NR client, even if the taxpayer is not specifically claiming treaty benefits (**Income Exempt from Tax**). See attached screenshot ("Schedule OI Entry").

Some tips for TaxSlayer entry:

- **Country of Citizenship** is the passport country.
- **Country of Residence** is the last country the taxpayer was “tax resident” of before coming to the US, as they are not a US resident yet. For 95% of taxpayers, the country of residency will be the same as the country of citizenship. Most taxpayers leave this

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# Internal FSS Handbook

- **Capacity:** 4 volunteers prepared 48 nonresident returns between January and April (7% of Drop Off returns, 0.03% of full Tax Help program production)
- **Training:** Certifying is a commitment, the FSS test is longer, volunteers need experience and context
- **Treaties:** Researching country differences
- **Withholding:** Tax forms and concepts are overwhelming for new arrivals
- **Compliance:** If clients filed Form 1040 for prior years when they should have filed Form 1040-NR, they'll owe substantial penalties and interest, especially if repaying education credits

# Challenges

# Q&A

Catherine Cusick

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[ProsperTaxHelp.org](http://ProsperTaxHelp.org)