1. Taxation of Scholarships, Fellowships, Grants & Awards
   a. Scholarships – IRS, generally an amount paid or allowed to a student at an educational institution for the purpose of study
   b. Fellowship – IRS, generally an amount paid to an individual for the purpose of research.
   c. Whether it's identified as a scholarship, fellowship, grant or award taxation of such is controlled by Sections 61 & 117 of the Internal Revenue Code
   d. IRC Section 61 - States "Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items"
   e. IRC Section 117 - States "Gross income does not include any amount received as a qualified scholarship by an individual who is a candidate for a degree at an educational organization"

2. Taxable v. Non-taxable
   a. Non-taxable – If the following conditions are met:
      i. The individual is a candidate for a degree at an educational institution that maintains a regular faculty and curriculum and normally has a regular enrolled body of students in attendance at the place where it carries on its educational activities; and
      ii. Amounts you receive as a scholarship or fellowship grant are used for tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies, and equipment required for courses at the educational institution. (aka Qualified Educational Expenses)
   b. Taxable – If amounts are used for incidental expenses, such as room and board, travel, optional equipment, and generally amounts received as payments for teaching, research, or other services required as a condition for receiving the scholarship or fellowship grant. In addition, any part of the scholarship or fellowship that represents a payment for services is taxable.
c. See attached IRS Publication 970 Worksheet 1-1 to compute taxable scholarship and fellowship income

d. Reporting mechanism to IRS
   i. W-2 (Federal Work Study Program Jobs)
   ii. Form 1099-MISC
   iii. Form 1042-S
   iv. Possibly none

3. Return filing requirements
   a. Federal - US Citizens & Resident Alien taxpayers file form 1040
   b. Resident Aliens - Alien Registration Card aka "Green Card" or Substantial Presence Test
      i. 2019 income thresholds requiring the filing of a federal income tax return. Filing status
      ii. Single, under age 65 $12,200
      iii. Married filing jointly, under 65 $24,400
      iv. Married filing separately, under 65 $5
      v. Head of Household, under 65 $18,300
      vi. Single, dependent of another taxpayer
         1. Unearned income over $1,100 or
         2. Earned income over $12,200 or
         3. Total income is greater than $1,100 or the earned income up to $11,850 plus $350.
   c. Nonresident taxpayers file form 1040NR- Reporting requirements vary depending on each individual's income sources and tax treaties, if applicable. NRA receive form 1042-S which reflects the taxable amount & tax withheld.
   d. Massachusetts file form 1
      i. Resident - A resident of Massachusetts is taxed on all worldwide sources of income.
         1. Threshold for filing whether single or married is $8,000.
      ii. Non-Resident - a non-resident is taxed on income derived from within Massachusetts.
         1. Threshold for filing is the lesser of $8,000 or your prorated personal exemption. The exemption amount for a single individual is $4,400 and $8,800 for married individuals.
      iii. For federal and state income tax purposes taxable amounts from all sources are totaled and compared to the above thresholds to determine if a return must be filed.

4. Estimated taxes
   a. For federal and state income tax purposes all taxpayers who expect to owe $1,000 and $400 respectively are required to pay an estimated tax.
   b. For both federal and state payments installment amounts are due on or before the following dates:
      i. April 15th
ii. June 15<sup>th</sup>
iii. September 15<sup>th</sup>
iv. January 15<sup>th</sup> of the following year

c. In order to avoid penalties for underpaying of your estimated tax, the total of your estimated tax payments for the current year must be greater than 90% of the current year’s liability or 100% or the prior year’s liability. Regardless, all amounts are due in full by April 15<sup>th</sup> following the close of the tax year.

5. Educational Tax Credits
   a. American Opportunity Credit
      i. Generally not available to graduate students. Available to students during their first four years of postsecondary education
   b. Life Time Learning Credit
      i. Who can claim the credit
         1. You pay qualified educational expenses for higher education
         2. You pay qualified education expenses for an eligible student
         3. The eligible student is either, yourself, your spouse, or a dependent for whom you can claim an exemption
      ii. Who cannot claim the credit
         1. Your filing status is married filing separately
         2. You are a dependent of another person
         3. Your modified adjusted gross income is $67,000 if single; $134,000 if married
         4. You or your spouse were a nonresident alien for any part of the year and the nonresident alien did not elect to be treated as a resident alien for tax purposes
         5. You claim either the AOC or the Tuition and Fees deduction
      iii. What expenses qualify
         1. Tuition and certain related expenses required for enrollment in a course at an eligible educational institution
         2. The course must be either part of a postsecondary degree program or taken by the student to acquire or improve job skills
         3. Related expenses - Include student activity fees and expenses for course related books, supplies, and equipment only if the fees and expenses must be paid to the institution for the enrollment or attendance
      iv. What expenses do not qualify
         1. Insurance
         2. Medical expenses (including student health fees)
         3. Room and board
         4. Transportation
         5. Similar personal, living, or family expenses
      v. Who is an eligible student
1. A student who is enrolled in one or more courses at an eligible educational institution

vi. What is an eligible educational institution
1. Any college, university, vocational school, or other postsecondary educational institution eligible to participate in a student aid program administered by the U.S. Department of Education

vii. Calculating the credit
1. The maximum credit for any tax year is equal to $2,000 determined by multiplying the first $10,000 of qualified educational expenses paid for all eligible students times 20%
2. The credit begins to phased out for single individuals with a modified adjusted gross income (MAGI) of $57,000 and fully phased out at a MAGI of $67,000
3. For married individuals the phase out begins with a MAGI of $114,000 and ends at $134,000

6. Student Loan Interest Deduction
a. Student loan interest - Interest paid during the tax year on a qualified student loan
b. Qualified student loan - This is a loan used solely to pay for qualified educational expenses (see below) that were:
   i. For you, your spouse or a person who was a dependent when you took out the loan;
   ii. Paid or incurred within a reasonable period of time before or after you took out the loan, and;
   iii. For education provided during an academic period for an eligible student
c. Qualified Education Expenses
   i. These expenses are the total cost of attending an eligible educational institution, including graduate school. They include
      1. Tuition and fees
      2. Room and board
      3. Books, supplies, and equipment
      4. Other necessary expenses
   ii. Eligible Educational Institution defined – see 5(b)(vi) above
d. Who Can Claim the Deduction – You can claim the deduction if all of the following requirements are met
   i. Your filing status is any filing status except married filing separately
   ii. No one else is claiming an exemption for you on his or her tax return
   iii. You are legally obligated to pay interest on a qualified loan
   iv. You paid interest on a qualified loan
e. Calculating the deduction
   i. The student loan interest deduction is the lesser of:
      1. $2,500, or
      2. The interest paid during the year
ii. The deduction begins to phase out at certain levels of modified adjusted gross income (MAGI) as follows:

1. Married filing jointly – The phase out begins when your MAGI reaches $135,000 with the deduction fully phased out at $165,000 of MAGI
2. All other taxpayers - The phase out begins when your MAGI reaches $65,000 with the deduction fully phased out at $80,000 of MAGI
**U.S. Individual Income Tax Return**

**Filing Status**
- Single
- Married filing jointly
- Married filing separately (MFS)
- Head of household (HOH)
- Qualifying widow(er) (QW)

**Check only one box.**
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child’s name if the qualifying person is a child but not your dependent.

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
<th>Social security number</th>
<th>Spouse’s social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>John</td>
<td>Doe</td>
<td>123 45 6789</td>
<td></td>
</tr>
</tbody>
</table>

**Home address (number and street). If you have a P.O. box, see instructions.**

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

**Foreign country name**
**Foreign province/state/county**
**Foreign postal code**

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

**Are you claiming anyone as a dependent?**
- Yes
- No

**Spouse itemizes on a separate return or you were a dual-status alien.**

**Age/Blindness**
- You: Were born before January 2, 1955
- Are blind
- Spouse: Was born before January 2, 1955
- Is blind

**Dependents (see instructions):**

<table>
<thead>
<tr>
<th>First name</th>
<th>Last name</th>
<th>Social security number</th>
<th>Relationship to you</th>
<th>Child tax credit</th>
<th>Credit for other dependents</th>
</tr>
</thead>
</table>

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

2. Tax-exempt interest

3. Qualified dividends

4. IRA distributions

5. Social security benefits

6. Capital gain or (loss). Attach Schedule D if required. If not required, check here

7. Other income from Schedule 1, line 9

8. Adjustments to income from Schedule 1, line 22

9. Standard deduction or itemized deductions (from Schedule A)

10. Qualified business income deduction, Attach Form 8995 or Form 8995-A

11. Add lines 9 and 10

12. Taxable income. Subtract line 11a from line 8b.

13. Child tax credit

14. Credit for other dependents

**Total:**

1. 33,600

2a. 2a

3a. 3a

4a. 4a

5a. 5a

6. 6

7a. 7a

8a. 8a

9. 12,200

10. 10

11a. 11a

11b. 11b

12. 21,400

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
<table>
<thead>
<tr>
<th>Form 1040 (2019)</th>
<th>John Doe</th>
<th>123-45-6789</th>
<th>Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>12a Tax (see instr.)</td>
<td>8814 2 4972 3</td>
<td>12a 2,377.</td>
<td></td>
</tr>
<tr>
<td>b Add Schedule 2, line 3, and line 12a and enter the total</td>
<td></td>
<td>12b 2,377.</td>
<td></td>
</tr>
<tr>
<td>13a Child tax credit or credit for other dependents</td>
<td></td>
<td>13b 2,377.</td>
<td></td>
</tr>
<tr>
<td>b Add Schedule 3, line 7, and line 13a and enter the total</td>
<td></td>
<td>14 2,377.</td>
<td></td>
</tr>
<tr>
<td>14 Subtract line 13b from line 12b. If zero or less, enter 0-</td>
<td></td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>15 Other taxes, including self-employment tax, from Schedule 2, line 10</td>
<td></td>
<td>16 2,377.</td>
<td></td>
</tr>
<tr>
<td>16 Add lines 14 and 15. This is your total tax</td>
<td></td>
<td>17 2,377.</td>
<td></td>
</tr>
<tr>
<td>17 Federal income tax withheld from Forms W-2 and 1099</td>
<td></td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>18 Other payments and refundable credits:</td>
<td></td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>a Earned income credit (EIC)</td>
<td>18a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Additional child tax credit. Attach Schedule 8812</td>
<td>18b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c American opportunity credit from Form 8863, line 8</td>
<td>18c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Schedule 3, line 14</td>
<td>18d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Add lines 18a through 18d. These are your total other payments and refundable credits</td>
<td>18e</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Add lines 17 and 18e. These are your total payments</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21a Amount of line 20 you want refunded to you. If Form 8885 is attached, check here</td>
<td>21a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 Routing number</td>
<td>a Type: Checking Savings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 Account number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Amount of line 20 you want applied to your 2020 estimated tax</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions</td>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>You Owe</td>
<td>24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated tax penalty (see instructions)</td>
<td>24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23 2,450.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Amount:

23 73.

Third Party Designee (Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions

Yes. Complete below.

No

Paid Preparer Use Only

Preparer's name: Robert D. Underwood, CPA

Preparer's signature: Robert D. Underwood, CPA

Date: 03/01/20

PTIN: 00466844

Check if: 3rd Party Designee

Self-employed

Firm's name: Robert D. Underwood, CPA, PC

Firm's address: 146 Lowell Street, Suite 300A-2 Wakefield, MA 01880-1985

Phone no.: (781) 245-1615

Firm's EIN: 04-3375794

Go to www.irs.gov/Form1040 for instructions and the latest information.
U.S. Income Tax Return for Certain
Nonresident Aliens With No Dependents

Your first name and middle initial
John

Last name
Doe

Identifying number (see instr.)
123-45-6789

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

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

1  X  Single nonresident alien
2          Married nonresident alien

Attach Form(s)
W-2 or
1042-S here.
Also attach Form(s)
1099-R if tax was withheld.

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

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

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

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

Add lines 3, 4, and 5

Scholarship and fellowship grants excluded

Student loan interest deduction

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

Itemized deductions. See the instructions for limitation

Reserved

Available

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

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

Unreported social security and Medicare tax from Form:

Add lines 15 and 16. This is your total tax

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

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

2019 estimated tax payments and amount applied from 2018 return

Credit for amount paid with Form 1040-C

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

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

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

Routing number

Type: 
Checking

Account number

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

Add amount of line 22 applied to your 2020 estimated tax

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

Estimated tax penalty (see instructions)

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

Personal identification number (PIN)

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

Your signature

Date

Your occupation in the United States

Print/Type preparer's name

Preparer's signature

Date

Check self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.
<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Employee's social security number</td>
</tr>
<tr>
<td>1</td>
<td>Wages, tips, other compensation</td>
</tr>
<tr>
<td>2</td>
<td>Federal income tax withheld</td>
</tr>
<tr>
<td>3</td>
<td>Social security wages</td>
</tr>
<tr>
<td>4</td>
<td>Social security tax withheld</td>
</tr>
<tr>
<td>5</td>
<td>Medicare wages and tips</td>
</tr>
<tr>
<td>6</td>
<td>Medicare tax withheld</td>
</tr>
<tr>
<td>7</td>
<td>Social security tips</td>
</tr>
<tr>
<td>8</td>
<td>Allocated tips</td>
</tr>
<tr>
<td>9</td>
<td>Control number</td>
</tr>
<tr>
<td>10</td>
<td>Dependent care benefits</td>
</tr>
<tr>
<td>e</td>
<td>Employee's first name and initial</td>
</tr>
<tr>
<td></td>
<td>Last name</td>
</tr>
<tr>
<td></td>
<td>Suffix</td>
</tr>
<tr>
<td>11</td>
<td>Nonqualified plans</td>
</tr>
<tr>
<td>12a</td>
<td></td>
</tr>
<tr>
<td>12b</td>
<td></td>
</tr>
<tr>
<td>12c</td>
<td></td>
</tr>
<tr>
<td>12d</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Statutory retirement plan</td>
</tr>
<tr>
<td>14</td>
<td>Other</td>
</tr>
<tr>
<td>15</td>
<td>State</td>
</tr>
<tr>
<td>16</td>
<td>Employer's state ID number</td>
</tr>
<tr>
<td>17</td>
<td>State wages, tips, etc.</td>
</tr>
<tr>
<td>18</td>
<td>State income tax</td>
</tr>
<tr>
<td>19</td>
<td>Local wages, tips, etc.</td>
</tr>
<tr>
<td>20</td>
<td>Local income tax</td>
</tr>
<tr>
<td>21</td>
<td>Locality name</td>
</tr>
</tbody>
</table>

Form **W-2** Wage and Tax Statement

Copy 1—For State, City, or Local Tax Department

2020

Department of the Treasury—Internal Revenue Service
<table>
<thead>
<tr>
<th>1 Income code</th>
<th>2 Gross income code</th>
<th>3 Chapter indicator. Enter &quot;3&quot; or &quot;4&quot;</th>
<th>3a Exemption code</th>
<th>4a Exemption code</th>
<th>3b Tax rate</th>
<th>4b Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5 Withholding allowance</th>
<th>13e Recipient's U.S. TIN, if any</th>
<th>13f Ch. 3 status code</th>
<th>13g Ch. 4 status code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6 Net income</th>
<th>13h Recipient's GIIN</th>
<th>13i Recipient's foreign tax identification number, if any</th>
<th>13j LOB code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7a Federal tax withheld</th>
<th>13k Recipient's account number</th>
<th>13l Recipient's date of birth (YYYYMMDD)</th>
<th>13m Recipient's date of birth (YYYYMMDD)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)</th>
<th>14a Primary Withholding Agent's Name (if applicable)</th>
<th>14b Primary Withholding Agent's EIN</th>
<th>15 Check if pro-rata basis reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7c Check if withholding occurred in subsequent year with respect to a partnership interest</th>
<th>15a Intermediary or flow-through entity's EIN, if any</th>
<th>15b Ch. 3 status code</th>
<th>15c Ch. 4 status code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8 Tax withheld by other agents</th>
<th>15d Intermediary or flow-through entity's name</th>
<th>15e Intermediary or flow-through entity's GIIN</th>
<th>15f Country code</th>
<th>15g Foreign tax identification number, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9 Overwithheld tax paid to recipient pursuant to adjustment procedures (see instructions)</th>
<th>15h Address (number and street)</th>
<th>15i City or town, state or province, country, ZIP or foreign postal code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10 Total withholding credit (combine boxes 7a, 8, and 9)</th>
<th>12a Withholding agent's EIN</th>
<th>12b Ch. 3 status code</th>
<th>12c Ch. 4 status code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11 Tax paid by withholding agent (amounts not withheld) (see instructions)</th>
<th>12d Withholding agent's name</th>
<th>12e Withholding agent's Global Intermediary Identification Number (GIIN)</th>
<th>12f Country code</th>
<th>12g Foreign tax identification number, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12h Address (number and street)</th>
<th>16a Payer's name</th>
<th>16b Payer's TIN</th>
<th>16c Payer's GIIN</th>
<th>16d Ch. 3 status code</th>
<th>16e Ch. 4 status code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12i City or town, state or province, country, ZIP or foreign postal code</th>
<th>17a State income tax withheld</th>
<th>17b Payer's state tax no.</th>
<th>17c Name of state</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
**Statement for Exempt Individuals and Individuals With a Medical Condition**

For use by alien individuals only.

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

For the year January 1—December 31, 2019, or other tax year, 20

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### Part I - General Information

1a. Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶

1b. Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

2. Of what country or countries were you a citizen during the tax year?

3a. What country or countries issued you a passport?

3b. Enter your passport number(s) ▶

4a. Enter the actual number of days you were present in the United States during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
</table>

4b. Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test ▶

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### Part II - Teachers and Trainees

5. For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019 ▶

6. For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶

7. Enter the type of U.S. visa (J or Q) you held during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
</table>

   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 (2013 through 2018)? □ 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.

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### Part III - Students

9. Enter the name, address, and telephone number of the academic institution you attended during 2019 ▶

10. Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶

11. Enter the type of U.S. visa (F, J, M, or Q) you held during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
</table>

   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 2019, 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 ▶

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For Paperwork Reduction Act Notice, see Instructions.