



tempe financial stability initiative

ASU International Students Who Need to File an Amended Tax Returns

Presenters

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Why File an Amended Tax Return?

- Because U.S. Tax Law requires Non-Resident Aliens use FORM 1040NR or 1040NR-EZ
- Because the incorrect Form 1040 permits credits against tax for Education Expenses, which Non-Resident Aliens are not permitted to claim

Why File an Amended Tax Return?

- Because the incorrect form does NOT include a Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition, a very important form required from Non-Resident Alien students

Why File an Amended Tax Return?

- Because the incorrect form may include Deductions not permitted for Residents from certain countries
- Because the incorrect form doesn't compute the correct amount of U.S. Tax Due and/or Refund Due for the student

What Information Do You Need?

- Copies of the incorrectly filed returns
 - 1040 (Federal) and 140 (AZ State)
- Copies of the correct tax returns
 - 1040NR and 140NR
- Form 1040-X and 140X (available on www.irs.gov and www.azdor.gov)
- Prepare Form 8843 and include in the Amendment packet

Amending the Federal Return

- IRS has simplified the amendment process for Non-Residents
 - Enter your name, current address, and social security number (SSN) or individual taxpayer identification number (ITIN) on the front of Form 1040-X and the year of the Amended Return
 - Don't enter any other information on page 1, don't complete Parts I or II on page 2 of Form 1040-X.

What Information Do You Need?

Form 1040-X (Rev. January 2020)	Department of the Treasury—Internal Revenue Service Amended U.S. Individual Income Tax Return ▶ Go to www.irs.gov/Form1040X for instructions and the latest information.	OMB No. 1545-0074
This return is for calendar year <input type="checkbox"/> 2019 <input type="checkbox"/> 2018 <input type="checkbox"/> 2017 <input type="checkbox"/> 2016 Other year. Enter one: calendar year _____ or fiscal year (month and year ended): _____		
Your first name and middle initial	Last name	Your social security number
_____	_____	_____
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
_____	_____	_____
Current home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Your phone number
_____	_____	_____
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
_____	_____	_____
Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.		<input type="checkbox"/> Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.
<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying widow(er) (QW) <input type="checkbox"/> Head of household (HOH)		
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. ▶ _____		

Amending the Federal Return

- IRS has simplified the amendment process for Non-Residents
 - Enter in Part III the reason why you are filing Form 1040-X (refer to explanation on following page)
 - Prepare a new or corrected return (1040NR) and write “Amended” across the top of this return
 - Attach the original return and the corrected return to the back of Form 1040-X
 - Sign all returns where indicated

Amending the Federal Return

- IRS has simplified the amendment process for Non-Residents
 - Mail the Amendment packet to:
 - Department of Treasury
 - Internal Revenue Service
 - Austin, TX 73301-0215
 - The IRS will advise you by letter if you owe additional taxes

Explanation of Changes

- I am a student from (your country) attending Arizona State University in Tempe, AZ on an F-1 VISA. As a nonresident alien, I should have filed Form 1040NR. In error, I filed Form 1040. I am now filing Form 1040X to correct information in the erroneously filed Form 1040.

Amending the State Return

- Download the 140-X from <https://azdor.gov/forms/individual/individual-amended-return-form>
- Select the 140X for the correct year
- Complete Boxes 1, 2, 3
- Select Filing Status (box 4, 6 or 7)
- Select Residency (box 9a – Nonresident)

Amending the State Return

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140X		Individual Amended Income Tax Return		FOR CALENDAR YEAR 2019	
OR FISCAL YEAR BEGINNING		2, 0, 1, 9	AND ENDING	66	
1	Your First Name and Middle Initial	Last Name	Your Social Security Number		
1	Spouse's First Name and Middle Initial (if box 4 or 6 checked)	Last Name	Spouse's Social Security No.		
2	Current Home Address - number and street, rural route		Apt. No.	Daytime Phone (with area code)	
3	City, Town or Post Office	State	ZIP Code	Last Names Used in Last Four Prior Year(s) (if different)	
FILING STATUS	Check a box to indicate both filing and residency status:			REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	4	<input type="checkbox"/> Married filing joint return	4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment	88	
	5	5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: _____			
	6	6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.			
RESIDENCY	7	7 <input type="checkbox"/> Single			
	8	8 <input type="checkbox"/> Resident			
	9a	9a <input type="checkbox"/> Nonresident	9b <input type="checkbox"/> Composite	EXEMPTIONS	
	10	10 <input type="checkbox"/> Nonresident active military			
	11	11 <input type="checkbox"/> Part-year resident			
12	12 <input type="checkbox"/> Part-year resident active military				
Enter the number claimed. Do not check ↓			81 PM		
	13	13 Age 65 or over.....		80 RCVD	
	14	14 Blind.....			
	15a	15a <input type="checkbox"/> Dependents under 17	15b <input type="checkbox"/> 17 & over		
	16	16 Qualifying parents or grandparents...			

Amending the State Return

- Complete the Amendment using the 140NR
 - Lines 17, 18 and 18a, Line 19 if reporting Scholarship
 - Line 21 (Sum of lines 17-20)
 - Line 31 (same as line 21)
 - Line 32 – Line 45 – Per 140NR
 - Line 46 – Refund from original return (140)
 - Line 47 – Subtract Line 46 from Line 45

Amending the State Return

- Complete the form using the 140NR
 - Line 48 – Subtract Line 40 from Line 47, if greater than 0, you have a refund due
 - Enter direct deposit information, if desired, otherwise a check will be mailed
 - OR
 - Line 51 - Subtract Line 40 from Line 47, if less than 0, you have a balance due

Amending the State Return

Place any required federal and AZ schedules or other documents after Form 140X.

17	Federal adjusted gross income (from your federal return)	17		00
18	Nonresidents and part-year residents only: Enter Arizona gross income here	18		00
18a	Arizona income ratio: If you checked box 9a, 10, 11 or 12, divide line 18 by line 17 and enter the result (not over 1.000)	18a	.	
19	Additions to Income. See instructions	19		00
20	Net capital (loss) derived from the exchange of legal tender: See instructions	20		00
21	Subtotal: Residents: Add lines 17, 19, and 20. Nonresidents and part-year residents: Add lines 18 through 20	21		00
22	Subtractions from Income. See instructions	22		00
23	Total net capital gain or (loss): See instructions	23		00
24	Total net short-term capital gain or (loss): See instructions	24		00
25	Total net long-term capital gain or (loss): See instructions	25		00
26	Net long-term capital gain from assets acquired after December 31, 2011. See instructions	26		00
27	Multiply line 26 by 25% (.25) and enter the result	27		00
28	Net capital gain derived from investment in qualified small business	28		00
29	Net capital gain derived from the exchange of legal tender: See instructions	29		00
30	Contributions to 529 College Savings Plans	30		00
31	Arizona adjusted gross income: Subtract line 22 and lines 27 through 30 from line 21, and enter the difference	31		00
32	Deductions: Check box and enter amount. See instructions. 32I <input type="checkbox"/> ITEMIZED 32S <input type="checkbox"/> STANDARD	32		00
33	If you checked box 32S and claim charitable deductions check 33C <input type="checkbox"/> Complete page 3. See instructions	33		00
34	Arizona taxable income: Subtract lines 32 and 33 from line 31. If less than zero, enter "0"	34		00
35	Tax from tax table: <input type="checkbox"/> Table X or Y (140, 140NR or 140PY) <input type="checkbox"/> Optional Table (140, 140A or 140EZ)	35		00
36	Tax from recapture of credits from Arizona Form 301, Part 2, line 35	36		00
37	Subtotal of tax: Add lines 35 and 36	37		00
38	Family income tax credit (AZ residents only) 38a <input type="text" value="00"/> Dependent Tax Credit 38b <input type="text" value="00"/>	38c		00
39	Nonrefundable credits from Arizona Form 301, Part 2, line 67	39		00
40	Balance of tax: Subtract lines 38c and 39 from line 37. If the sum of lines 38c and 39 is more than line 37, enter "0"	40		00
41	Withholding, Estimated, and Extension Payments 41a <input type="text" value="00"/> Claim of Right 41b <input type="text" value="00"/>	41c		00
42	Arizona residents only: Increased Excise Tax Credit 42a <input type="text" value="00"/> Property Tax Credit 42b <input type="text" value="00"/>	42c		00
43	Other refundable credits: Check the box(es) and enter the total amount. 431 <input type="checkbox"/> 308-1 432 <input type="checkbox"/> 349	43		00
44	Payment with original return plus all payments after it was filed	44		00
45	Total payments and refundable credits: Add lines 41c through 44	45		00
46	Overpayment from original return or as later adjusted. See instructions	46		00
47	Balance of credits: Subtract line 46 from line 45	47		00
48	OVERPAYMENT: If line 40 is less than line 47, subtract line 40 from line 47 and enter amount of overpayment	48		00
49	Amount of line 48 to be applied to 2020 estimated tax. If zero, enter "0"	49		00
50	REFUND: Subtract line 49 from line 48. If less than zero, enter amount owed on line 51	50		00
	Direct Deposit of Refund: Check box 50A if your deposit will be ultimately placed in a foreign account; see instructions. 50A <input type="checkbox"/>			
	<input type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings			
	ROUTING NUMBER ACCOUNT NUMBER			
51	AMOUNT OWED: If line 40 is more than line 47, subtract line 47 from line 40, and enter the amount owed	51		00
52	Check box 52 if this amended return is the result of a net operating loss, and enter the year the loss was incurred	52	<input type="checkbox"/>	2, 0

ADOR 10573 (19)

Form 140X (2019)

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Explanation of Changes

- Enter the following on Part 2, Page 2
- I am a student from (your country) attending Arizona State University in Tempe, AZ on an F-1 VISA. As a nonresident alien, I should have filed Form 140NR. In error, I filed Form 140. I am now filing Form 140X to correct information in the erroneously filed Form 140.

Amending the State Return

55 REASON FOR THE CHANGE: Give the reason for each change listed in Part 1 (A and B):

PART 2

If your address is the same on this amended return as it was on your original return, write "same" on the line below.

PART 3

56a Name	56b Number and Street, R.R.	Apt. No.
56c City, Town or Post Office	State	ZIP Code

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE

YOUR SIGNATURE	DATE	OCCUPATION
SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN
PAID PREPARER'S CITY	STATE	ZIP CODE
		PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140X. Make check payable to Arizona Department of Revenue; write your SSN on payment.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

ADOR 10573 (19) Form 140X (2019) Print Form Page 2 of 4

Amending the State Return

- Print the 140-X using Print button at the bottom of the form
- Prepare the Amendment packet, including the original 140, the 140NR and Amendment
 - Sign all returns where indicated
- Mail the Amendment packet to the address listed below the signature box, depending if Refund or Balance Due

Resources for Tax Advice

- ▶ All US tax forms and instructions are available at www.irs.gov and
- ▶ All AZ tax forms and instructions are available at www.azdor.gov
- ▶ Be sure to print tax forms for the correct year

your time to ask

Questions?

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