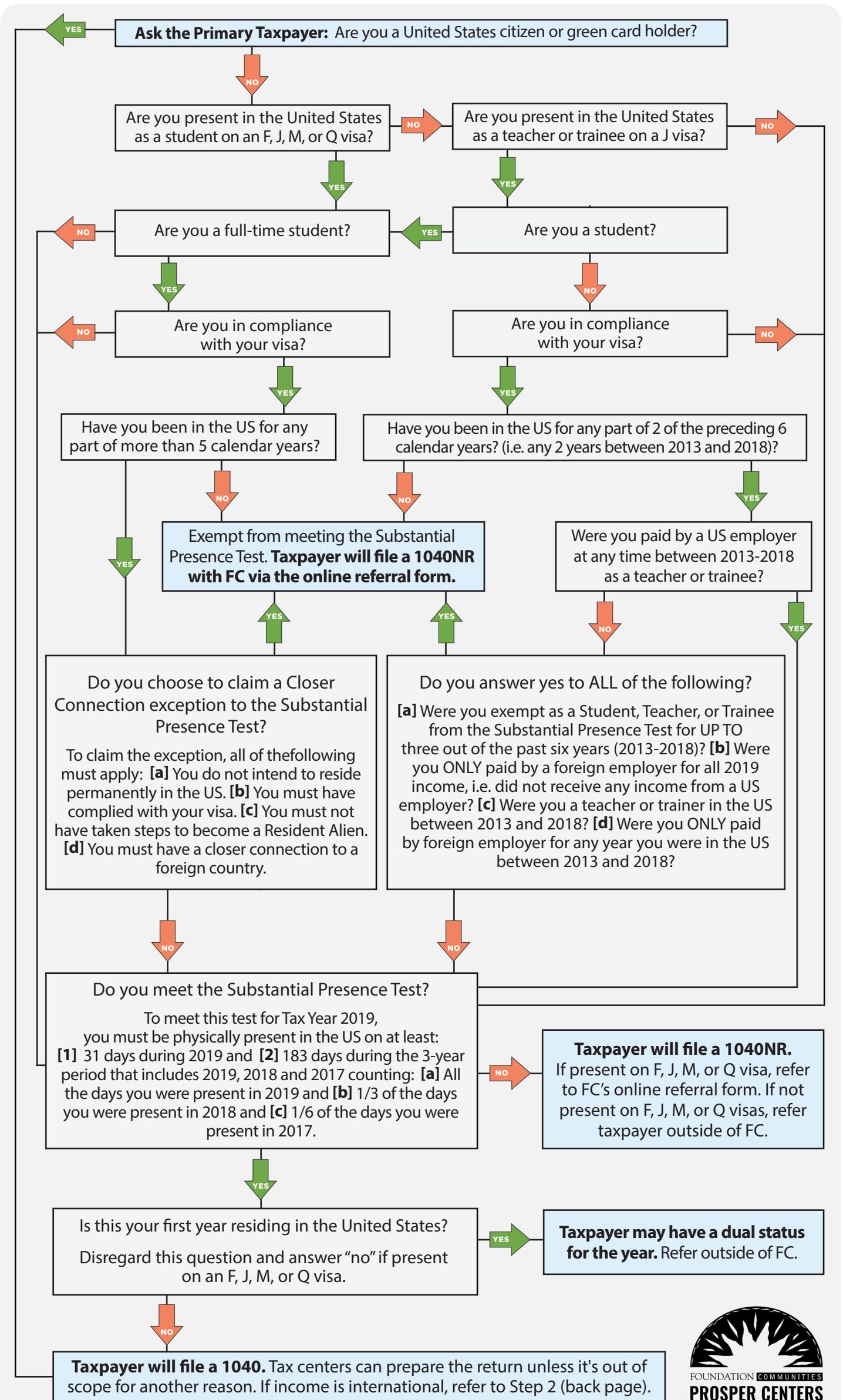


Form 1040 or 1040NR?

SCREENING TOOL FOR TAX SEASON 2020

Use this map to determine whether the taxpayer will file Form 1040 or Form 1040NR.





Form 1040 or 1040NR?

SCREENING TOOL FOR TAX SEASON 2020

STEP 1:

Use the map on the back of this sheet to determine if the taxpayer will file Form 1040 or Form 1040NR.

- If you determine the taxpayer must file Form 1040NR:

We cannot prepare the return at our tax centers. However, the client may be eligible for tax preparation through our 1040NR Referral Program. Refer to the map on the other side of this document to know when to refer the client for tax preparation via the online 1040NR Referral Form and when to refer them outside of Foundation Communities.

- If you determine the taxpayer must file Form 1040:

Our tax centers can prepare the tax return unless it is out of scope for another reason. If the taxpayer's income is international, proceed to Step 2 to determine if it can be prepared on site or if it should be sent to Drop Off.

STEP 2:

Determine if the taxpayer has any of the following types of international income. If they do, send their return to Drop Off.

- The taxpayer is eligible for foreign earned income exclusion:

Taxpayers living in a foreign country in 2019 may be able to exclude income earned for services performed in a foreign country. This return requires the International certification.

- The taxpayer is eligible for foreign tax credit:

Taxpayers may be eligible for a non-refundable credit for income taxes paid to a foreign government as a result of foreign income tax withholdings. The foreign tax credit is available to those who work in a foreign country or have investment income from a foreign source. (Note: If Form 1116 is required, the tax return requires International certification and should be sent to Drop Off. However, if Form 1116 is not required, this topic is Advanced and can be prepared at the tax site.)

- The taxpayer is reporting income from another country. In this situation:

1. Ask the taxpayer to translate the income documents to English.
2. Ask the taxpayer for the employer/payer's foreign address.
3. Ask the taxpayer if the international income was earned evenly throughout the year or during specific months of the year.
4. Note answers in the Additional Notes section of the Intake sheet.