Case Study II

Client Information

Taxpayer name: Carlos Wenceslaus Masaryk

Taxpayer SSN: xxx-xx-x501

Taxpayer DOB: November 12, 1989 Address: 603 Berwyn Road

Berwyn Heights, MD 20784

Living arrangement: Rents an apartment in Berwyn

Cell phone: XXX 555-0501 Work phone: XXX 555-4434

Email: Masaryk.C.W.@net.net

Taxpayer occupation: Physician trainee

Visa information:

Passport: Czech Republic X3456789
Visa: J1 issued April 15, 2016
First date in U.S. Entered U.S. April 24, 2016

No prior visits to U.S. on any visa

U.S. exit/entry dates: Left U.S. December 24, 2016; December 24, 2017,

Entered U.S. January 3, 2017; also January 3, 2018.

Employment

Carlos W. Masaryk is a physician trainee at Berwyn Hospital in Prince Georges County, MD. He resided in the Czech Republic immediately before entering the U.S. His contract began May 1, 2016, and runs for two years. It is renewable in two year increments.

Income

He received a 1042-S for \$32 interest on an account in the BH federal credit union.

He received a 1042-S for wages from Berwyn Hospital. EIN is: 40-9999999

Box 1 code of 19, Box 2 shows \$ 42,400; Box 3 is checked, 3b: 14%, Box 7: \$5,418

He has no other income.

Treaty Benefits

Table 2 of Tax Treaty Tables shows the following under Czech Republic:

Czech Republic	15	Scholarship or fellowship grant 4, 15	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ⁷	183 days	Any contractor	No limit	14
	17	Dependent personal services8, 17	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a.30	18
	18	Teaching ^{4, 35}	2 years	Any U.S. educational or research		
			16.0	institution	No limit	21(5)
	19	Studying and training:4				
		Remittances and allowances	5 years	Any foreign resident	No limit	21(1)
		Compensation during training	5 years	Any U.S. or foreign resident	\$5,000 p.a	21(1)
		Compensation while gaining experience ²	12 consec.			
		13 50 mag(4)	mos	Czech resident	\$8,000	21(2)
		Compensation under U.S.			1 30	
		Government program	1 year	U.S. Government	\$10,000	21(3)

Other 1042-S and Form 8843 information

Just write 'address', 'phone number', etc.

Expenses

\$ 280	stethoscope
\$ 60	scrubs
\$ 45	sterile laundry of scrubs
\$ 240	comfortable white shoes
\$ 475	medical reference materials
\$ 150	tax preparation for last year's tax returns
\$ 3,000	total for four \$ 750 timely quarterly estimated payments to MD for tax year taxes.
	(Same amount at end of each quarter in U.S. in prior years.)
\$ 330	professional dues

Carlos W. Masaryk would like the most advantageous tax return possible. He would like to claim treaty benefits in the U.S. - Czech Republic Income Tax Treaty.

Prepare a 'second year in U.S. on J1 visa' Federal tax return for Carlos W. Masaryk.

Prepare any other required (i.e. 8843) or useful forms and notes or statements.

<u>Third year</u> progression: His twin brother, Josef Wenceslaus Masaryk, arrived in the U.S, precisely one year earlier than CWM. His social security number is XXX-XX-X401. All information about JWM follows the same fact pattern as for CWM.

JWM has been in the U.S. on a J1 visa for some part of two prior calendar years. His eXemption from counting days has ended. Assume Berwyn Hospital began to withhold for social security and Medicare taxes on January 1. Prepare 2017 Federal and state tax returns for JWM as a 'Third year in U.S. on J-1 visa' return individual. Prepare any other required forms. Think:

- What forms does each Masaryk twin need?
- Would any Preparer history or Return Notes be helpful?
- May each Masaryk claim as deductions all the expenses listed? Should he?
- If each Masaryk's taxes are prepared by a paid tax professional, will the tax preparation bill for a complex return be offset by tax savings? Enough to make it worthwhile to claim all possible itemized deductions?

Allowable Itemized Deductions

- Schedule A: If a twin takes all allowable itemized deductions and has receipts
- \$ 3,000
 1 payment of \$750 for prior year MD 4th quarter estimated taxes paid in tax year, and 3 payments of \$750 each for current year tax return
- \$ 280 stethoscope
- \$ 45 sterile laundry of scrubs
- \$ 475 medical reference materials
- \$ 330 professional dues
- \$ 150 tax preparation for last year's tax returns
- The scrubs themselves do not qualify because scrubs are often worn as street wear.
- The sterile laundering qualifies if Carlos or Josef is required to pay for it himself.
- The shoes would have to be prescribed by a doctor to qualify.

Form 1040NR (2017)

Cat. No. 11364D

Solution - Case Study II 1040NR

Form 1040NR U.S. Nonresident Alien Income Tax Return OMB No. 1545-0074 Go to www.irs.gov/Form1040NR for instructions and the latest information. For the year January 1-December 31, 2017, or other tax year Department of the Treasury Internal Revenue Service beginning 2017, and ending Your first name and initial Last name Identifying number (see instructions) Carlos W. Masaryk xxx-xx-x501 Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. ✓ Individual Check if: Please print 603 Berwyn Road Estate or Trust or type City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. Berwyn Heights, MD 20784 Foreign country name Foreign postal code 4 Married resident of South Korea 1 Single resident of Canada or Mexico or single U.S. national Filing 2 Other single nonresident alien 5 Other married nonresident alien Status 3 Married resident of Canada or Mexico or married U.S. national Qualifying widow(er) (see instructions) If you checked box 3 or 4 above, enter the information below. Check only Child's name ▶ one box. (i) Spouse's first name and initial (iii) Spouse's last name (iii) Spouse's identifying number Exemptions 7a Vourself. If someone can claim you as a dependent, do not check box 7a Boxes checked on 7a and 7b **b** Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not No. of children have any U.S. gross income . (4) V if qualifying c Dependents: (see instructions) (2) Dependent's (3) Dependent's lived with you child for child tax identifying number relationship to you (1) First name If more Last name credit (see instr.) · did not live with than four you due to divorce or separation (see instructions) dependents, see instructions Dependents on 7c not entered above Add numbers on d Total number of exemptions claimed lines above 8 Wages, salaries, tips, etc. Attach Form(s) W-2 8 37,400 Income Effectively b Tax-exempt interest. Do not include on line 9a . 9b Connected 10a With U.S. 10b Trade/ 11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 11 Business 12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions) 12 13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) 13 14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here \Box 14 15 15 Other gains or (losses). Attach Form 4797 . . . Attach Form(s) 16a IRA distributions 16b Taxable amount (see instructions) 16b W-2, 1042-S, SSA-1042S, 17a 17b Taxable amount (see instructions) 17a Pensions and annuities 17b RRB-1042S 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) . 18 and 8288-A Farm income or (loss). Attach Schedule F (Form 1040) here. Also 19 attach Form(s) 20 Unemployment compensation 20 1099-R if tax 21 Other income. List type and amount (see instructions) was withheld. 21 22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income . . . 23 37400 Educator expenses (see instructions) . 24 **Adjusted** 25 Health savings account deduction. Attach Form 8889 . . . 25 Gross 26 Moving expenses. Attach Form 3903 26 Income 27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040) 27 28 Self-employed SEP, SIMPLE, and qualified plans . . . 28 29 Self-employed health insurance deduction (see instructions) 29 30 Penalty on early withdrawal of savings 30 31 Scholarship and fellowship grants excluded 31 32 IRA deduction (see instructions) 32 33 Student loan interest deduction (see instructions) . . . 34 Domestic production activities deduction. Attach Form 8903 . 35 Subtract line 35 from line 23. This is your adjusted gross income 36 37400

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040NR (20	7)			Page 2		
T	37 Amount from line 36 (adjusted gro	ss income)		37 37400		
Tax and	38 Itemized deductions from page 3	, Schedule A, line 15		38 3532		
Credits	39 Subtract line 38 from line 37			39 33868		
	40 Exemptions (see instructions) .			40 4050		
	41 Taxable income. Subtract line 40	from line 39. If line 40 is more than line	39, enter -0	41 29818		
	42 Tax (see inst.). Check if any is from	n Form(s): a 🗌 8814 b 🗌 4972		42 4008		
	43 Alternative minimum tax (see ins	tructions). Attach Form 6251		43		
		lit repayment. Attach Form 8962		44		
	45 Add lines 42, 43, and 44	* * * * * * * * * * * * * * * *	, 🕨	45 4008		
	46 Foreign tax credit. Attach Form 11	16 if required 46				
	47 Credit for child and dependent care	expenses. Attach Form 2441 47				
	48 Retirement savings contributions of	credit. Attach Form 8880 . 48				
	49 Child tax credit. Attach Schedule 8	3812, if required 49				
	50 Residential energy credit. Attach F	form 5695 50				
	51 Other credits from Form: a 380	00 b 🗌 8801 c 🗌 51				
	52 Add lines 46 through 51. These are	your total credits		52		
	53 Subtract line 52 from line 45. If line	52 is more than line 45, enter -0		53 4008		
Other	54 Tax on income not effectively connected	with a U.S. trade or business from page 4, So	hedule NEC, line 15	54		
Other	55 Self-employment tax. Attach Sche	dule SE (Form 1040)		55		
Taxes	56 Unreported social security and Me	dicare tax from Form: a 🗌 4137	b 8919	56		
	57 Additional tax on IRAs, other quali-	fied retirement plans, etc. Attach Form	5329 if required	57		
	58 Transportation tax (see instruction	s)		58		
	59a Household employment taxes from	n Schedule H (Form 1040)		59a		
		ment. Attach Form 5405 if required .		59b		
	60 Taxes from: a Form 8959 b	Instructions; enter code(s)		60		
		our total tax		61 4008		
D	62 Federal income tax withheld from:					
Payments	a Form(s) W-2 and 1099	62a				
	b Form(s) 8805	62b				
	c Form(s) 8288-A	62c				
	d Form(s) 1042-S	62d	5418			
	63 2017 estimated tax payments and am	nount applied from 2016 return 63				
	64 Additional child tax credit. Attach	Schedule 8812 64				
	65 Net premium tax credit. Attach For	rm 8962 65				
	66 Amount paid with request for exter	nsion to file (see instructions) 66				
	67 Excess social security and tier 1 RRTA	tax withheld (see instructions) 67				
	68 Credit for federal tax paid on fuels	. Attach Form 4136 68				
	69 Credits from Form: a 2439 b Rese					
	70 Credit for amount paid with Form	1040-C				
	71 Add lines 62a through 70. These a	re your total payments		71 5418		
Defund		ract line 61 from line 71. This is the amo		72 1410		
Refund	73a Amount of line 72 you want refund	ded to you. If Form 8888 is attached, ch		73a 1410		
Direct deposit? See	b Routing number	▶ c Type: ☐ Chec	king Savings			
instructions.	d Account number					
	e If you want your refund check mailed to an	address outside the United States not shown on	page 1, enter it here.			
				-		
	74 Amount of line 72 you want applied t					
Amount		rom line 61. For details on how to pay, se	e instructions	75		
You Owe	76 Estimated tax penalty (see instruct					
Third Party	Do you want to allow another person to			es. Complete below. No dentification		
Designee	Designee's name ►	Phone no. ▶	number (P			
Sign Here	Under penalties of perjury, I declare that I have					
Oigit Here	belief, they are true, correct, and complete. Dec		1			
Keep a copy of	Your signature	Date Your occupation in the		If the IRS sent you an Identity Protection PIN, enter it here		
this return for your records.				(see instr.)		
,	8:15	Physician Trainee				
Paid	Print/Type preparer's name	reparer's signature	Date	Check if PTIN		
Preparer	MyTax Preparer			self-employed P000xxxxx		
Use Only	Firm's name ► abc		Firm's EIN ►	ххххххх		
	Firm's address ► abc		Phone no.	/A /ALID		
				Form 1040NR (2017)		

Form 1040NR (201	7)					Page 3
Schedule A-	-Itei	mized Deductions (see instructions)				07
Taxes You Paid Gifts	1	State and local income taxes			1	3000
to U.S. Charities	2	return, see instructions. Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2			
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3			
	4	Carryover from prior year	4			
	5	Add lines 2 through 4			5	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions			6	
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶ detail	7	1130		
	8	Tax preparation fees	8	150		
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶				
	10	Add lines 7 through 9	9	1280		
	11	Enter the amount from Form 1040NR, line 37		1200		
	12	Multiply line 11 by 2% (0.02)	12	748	_	
	13	Subtract line 12 from line 10. If line 12 is more than line 10, ent	er -0		13	532
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type	and amou	int •		
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for checked on page 1 of Form 1040NR: • \$313,800 if you checked box 6; • \$261,500 if you checked box 1 or 2; or • \$156,900 if you checked box 3, 4, or 5? No. Your deduction is not limited. Add the amounts in the f through 14. Also enter this amount on Form 1040NR, line 38. Yes. Your deduction may be limited. See the Itemized Dedi instructions to figure the amount to enter here and on Form 10	ar right co	lumn for lines 1	14	
				and the second of the second o	15	3532 5 1040ND (2047)

orm	1040NR (2017)		0		Page :
			ther Information (Se Answer all questions		
Α	Of what country or countries	were you a citizen or natio	nal during the tax year?	Czech Republic	
В	In what country did you clair	m residence for tax purpose	es during the tax year?	Czech Republic	
С	Have you ever applied to be	a green card holder (lawful	permanent resident) of	the United States?	□ Yes ☑ No
D		ul permanent resident) of the	e United States?		Yes
=	If you had a visa on the las			did not have a visa, ente	
F	Have you ever changed your If you answered "Yes," indic	r visa type (nonimmigrant st ate the date and nature of t	tatus) or U.S. immigration the change.	n status?	Yes . No
G	List all dates you entered an Note: If you are a resident o check the box for Canada	f Canada or Mexico AND co	ommute to work in the U	Inited States at frequent	intervals, Mexico
	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date	e entered United States mm/dd/yy	Date departed United States mm/dd/yy
	01-03-17	12-24-17			
4	Give number of days (includ 2015				
ı	Did you file a U.S. income ta If "Yes," give the latest year	x return for any prior year? and form number you filed	► 2016 1040N		Yes
J	If "Yes," did the trust have	a U.S. or foreign owner un	der the grantor trust ru	les, make a distribution	Yes Voor loan to a
(Did you receive total compe If "Yes," did you use an alter			pensation?	Yes No
_	Income Exempt from Tax— foreign country, complete (1 1. Enter the name of the country, and the amount of) through (3) below. See Pu	b. 901 for more informate eaty article, the number	tion on tax treaties. r of months in prior year	s you claimed the treaty
	(a) Count	try	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
zec	h Republic		21(1)	8	500
-1	Total. Enter this amount on	Form 1040NR line 22 Do n	not enter it on line 8 or li	ne 12	500
e)	 Were you subject to tax i Are you claiming treaty b 	n a foreign country on any o enefits pursuant to a Comp	of the income shown in etent Authority determin	1(d) above?	Yes
	if "Yes," attach a copy of	the Competent Authority d	etermination letter to yo	ur return.	Form 1040NR (2013

	040NR (2017)	Schedule NEC-Tax on Income N	ot Effective	ly Co	nnected W	ith a	U.S. Trade or	Business	see ir	nstructions)			Page 4
				.,			come under the a)		
		Nature of income		/-1 100/		#L\ 150/	(=1.208)		(d) Other	(specify)		
					(a) 10%		(b) 15%	(c) 30%		C	%		%
1	Dividends paid by:												
а	U.S. corporations			1a									
b	Foreign corporations			1b									
2	Interest:												
а	Mortgage			2a									
b		orations		2b									
c	Other			2c						32			
3	Industrial royalties (p	atents, trademarks, etc.)		3					-				
4	Motion picture or T.V	/. copyright royalties		4									
5	the second secon	rights, recording, publishing, etc.)		5									
6		e and natural resources royalties		6					1				
7		ies		7									
8		fits		8									
9		e 18 below		9					1				
10		s of Canada only. Enter net income in colu											
	If zero or less, ente	eneggigg. I herbe in een in televis in the effect of the committee of the contract of the energy of the inter-	(0).										
а	Winnings												
b	Losses			10c					E STATE OF THE PARTY OF THE PAR				
11		-Residents of countries other than Canada		100					1019100	Production of the second			
		owed		11		000000000			DI BESTORIS				
12	Other (enesity)			- 1.		-		100	-			Delete Service Control Service A	10120300
12	Other (opeoliy)			12									
13	Add lines to through	12 in columns (a) through (d)		13		_		+	+	32			\vdash
14		rate of tax at top of each column		14		-		+	+	32			+
15		t effectively connected with a U.S. tra			dd columns (a) th	rough (d) of line	14 Enter the	total	here and on			\vdash
15		54									15		
	T OTTH TO TOTAL I, IIII C						hanges of Pro		• •		15		_
Enter o	nly the capital gains and	•					nanges of Fic	perty		(f) LOSS		(g) GAIN	_
losses	from property sales or ges that are from	16 (a) Kind of property and description (if necessary, attach statement of	(b) Date acquired		(c) Date sold		(d) Sales price	(e) Cost or	other	If (e) is more		If (d) is more	
sources	within the United	descriptive details not shown below)	(mo., day,		(mo., day, yr	.)	(d) Gales price	basis		than (d), subtraction (e)	ct (d)	than (e), subtract from (d)	ct (e)
	and not effectively ted with a U.S. business.					-		+	1	110111(0)		Irom (u)	
Do not	include a gain or loss on ng of a U.S. real					-		+	+				-
propert	y interest; report these								-				-
gains a (Form 1	nd losses on Schedule D 040).		_			-		+	-				-
Report	property sales or					_		+	+				-
exchan	ges that are effectively ted with a U.S. business	17 11 10 10 11 11								,			_
on Scl	nedule D (Form 1040),	17 Add columns (f) and (g) of line 16							17		<u> </u>		_
Form 4	797, or both.	18 Capital gain. Combine columns (f)	and (g) of lin-	e 17. l	nter the net o	gain I	here and on line	9 above (if a	oss, e	enter -0-)	18	1	3 (2017

Filing Status Check only one box. Exemptions If more than four dependents, see instructions and check here ▶□ Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. If you did not get a W-2, see instructions. Adjusted Gross Income Ali	single Married filing joir Married filing sepand full name he Yourself. If so Spouse Example Last re	Last nam Masaryk Last nam O. box, see ins a foreign addres ntly (even if coparately. Entere. > meone can consequence and co	structions. Foreign pro	vince/state/county 4 come) N above 5 dependent, do i	Head If the child' Qual	qualifying person is a s name here. ► ifying widow(er) (se box 6a	Spoode jointly above refun ualifying particular to the contraction of	person). (See instruction t not your dependent, ε	s) abordorrect simpaigned filing d. Check r tax or Spour
Home address (number and stree 603 Berwyn Road City, town or post office, state, and Z Berwyn Heights, MD 20784 Foreign country name Filing Status Check only one box. Exemptions 6a ✓ b ☐ c De (1) First name If more than four dependents, see instructions and check here ▶ ☐ Attach Form(s) W-2 here. Also attach Forms W-2G and 10 Ta 1099-R if tax was withheld. If you did not get a W-2, see instructions. If you did not get a W-2, see instructions. Adjusted Gross Income Adjusted Gross Income Adjusted Gross Income Serwyn Heights, MD 20784 1 ✓ 3 2 ☐ 1 ✓ 3 2 ☐ 1 ✓ 3 2 ☐ 1 ✓ 3 2 ☐ 1 ✓ 3 3 ☐ 1 ✓ 3 3 ☐ 1 ✓ 3 3 ☐ 1 ✓ 3 3 ☐ 1 ✓ 3 3 ☐ 1 ✓ 3 4 ☐ 1 ✓ 3 5 ☐ 1 ✓ 3 5 ☐ 1 ✓ 3 6 ☐ 2 ☐ 1 ✓ 3 6 ☐ 1 ✓ 3 6 ☐ 1 ✓ 4 ☐ 1 ✓ 3 6 ☐ 1 ✓ 4 ☐ 1 ✓ 3 6 ☐ 1 ✓ 4 ☐ 1 ✓ 3 6 ☐ 2 ☐ 1 ✓ 4 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2 ☐ 2	Single Married filing joir Married filing ser and full name he Yourself. If so Spouse Ependents:	Last nan O. box, see ins a foreign addres nttly (even if coparately. Entere. meone can continue to the companion of the co	Foreign pro only one had incer spouse's SS claim you as a control of the control	vince/state/county 4 come) N above 5 dependent, do i	Head If the child' Qual	Foreign postal of foursehold (with q qualifying person is a s name here. ► ifying widow(er) (see box 6a	Proceedings of the control of the co	Make sure the SSN(s and on line 6c are c residential Election Car & here if you, or your spous y, want \$3 to go to this fund x below will not change your dd. You	s) aborcorrect impaig se if filin d. Chec r tax or Spou
Home address (number and stree 603 Berwyn Road City, town or post office, state, and Z Berwyn Heights, MD 20784 Foreign country name Filing Status 2	Single Married filing joir Married filing ser and full name he Yourself. If so Spouse Ependents:	Last nan O. box, see ins a foreign addres nttly (even if coparately. Entere. meone can continue to the companion of the co	Foreign pro only one had incer spouse's SS claim you as a control of the control	vince/state/county 4 come) N above 5 dependent, do i	Head If the child' Qual	Foreign postal of foursehold (with q qualifying person is a s name here. ► ifying widow(er) (see box 6a	Proceedings of the control of the co	Make sure the SSN(s and on line 6c are c residential Election Car & here if you, or your spous y, want \$3 to go to this fund x below will not change your dd. You	s) aborcorrect impaig se if filin d. Chec r tax or Spou
Go3 Berwyn Road City, town or post office, state, and Z Berwyn Heights, MD 20784 Foreign country name Filling Status Check only one box. Exemptions Ga V b C C De (1) First name If more than four dependents, see instructions and check here I Check here I Check only one box. Income Attach Form(s) W-2 here. Also attach Forms W-2G and 10 Ta 11 Otto 12 Bu 13 Ca 14 Otto 15 Bu 15 Bu 16 Pe 17 Re 18 Fa 19 Ur 20a Sc 21 Ott 22 Cc Adjusted Gross Income Adjusted Gross Income See instructions Adjusted Gross Income See See 29 See	Single Married filing joir Married filing ser and full name he Yourself. If so Spouse ependents:	a foreign address ntly (even if coparately. Entere. ► meone can continue.	Foreign pro only one had incer spouse's SS claim you as a control of the control	vince/state/county 4 come) N above 5 dependent, do i	Head If the child' Qual	Foreign postal of foursehold (with q qualifying person is a s name here. ► ifying widow(er) (see box 6a	Pr Chec jointly a box refun ualifying p a child but	and on line 6c are coresidential Election Carsk here if you, or your spous y, want \$3 to go to this fund x below will not change your dd. You berson). (See instruction t not your dependent, extions)	impaig se if filin d. Cheo r tax or Spou
Go3 Berwyn Road City, town or post office, state, and Z Berwyn Heights, MD 20784 Foreign country name Filling Status Check only one box. Exemptions Ga V b C C De (1) First name If more than four dependents, see instructions and check here I Check here I Check only one box. Income Attach Form(s) W-2 here. Also attach Forms W-2G and 10 Ta 11 Otto 12 Bu 13 Ca 14 Otto 15 Bu 15 Bu 16 Pe 17 Re 18 Fa 19 Ur 20a Sc 21 Ott 22 Cc Adjusted Gross Income Adjusted Gross Income See instructions Adjusted Gross Income See See 29 See	Single Married filing joir Married filing ser and full name he Yourself. If so Spouse ependents:	a foreign address ntly (even if coparately. Entere. ► meone can continue.	Foreign pro only one had incer spouse's SS claim you as a control of the control	vince/state/county 4 come) N above 5 dependent, do i	Head If the child' Qual	Foreign postal of foursehold (with q qualifying person is a s name here. ► ifying widow(er) (see box 6a	Pr Chec jointly a box refun ualifying p a child but	and on line 6c are coresidential Election Carsk here if you, or your spous y, want \$3 to go to this fund x below will not change your dd. You berson). (See instruction t not your dependent, extions)	impaig se if filin d. Check r tax or Spou
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b Ta	ages, salaries, tip	ps, etc. Attac	ch Form(s) W-2				7	42,40	0
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17 Re 18 Fa 19 Ur 20a Sc 21 Ot 22 Cc Adjusted Gross Income 25 He 26 Mc 27 De 28 Se 29 Se	A distributions ensions and annui				Taxable an Taxable an		15b 16b		+
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19 Ur 20a Sc 21 Ot 22 Cc Adjusted Gross Income 25 He 26 Mc 27 De 28 Se 29 Se	irm income or (lo	a a science comment		our solven reason made more according	313, GIG. A	itacii Scriedule L	18		+
20a So So So So So So So S	nemployment co						19		+
21 Ot 22 Co	cial security bene	and the season		Ь	Taxable an	nount	20b		+
22 Co Adjusted 23 Ec Gross fee Income 25 He 26 Mc 27 De 28 Se 29 Se	ther income. List		nount treaty				21	-5,00	00
Adjusted 24 Ce Gross fee Income 25 He 26 Mc 27 De 28 Se 29 Se	mbine the amoun				This is you	total income ▶	22	37,43	
Gross fee Income 25 He 26 Mc 27 De 28 Se 29 Se 29 Se Se Se	ducator expenses	s		2	23			•	
Income 25 He 26 Mc 27 De 28 Se 29 Se	ertain business exp	enses of rese	rvists, performing	artists, and					
26 Mc 27 De 28 Se 29 Se	e-basis governmen	nt officials. Atta	ich Form 2106 or	2106-EZ 2	24				
27 De 28 Se 29 Se	ealth savings acc	count deduct	tion. Attach For	m 8889 . 2	25				
28 Se 29 Se	oving expenses.	Attach Form	3903	2	26				
29 Se	eductible part of se	elf-employmer	nt tax. Attach Sch	nedule SE . 2	27				
	elf-employed SEI	P, SIMPLE, a	and qualified pla	ans 2	28				
30 Pe	elf-employed hea				29				
	enalty on early wi			1	30				
	mony paid b Re			100	1a				
	ar at the			9	32		-		
	A deduction .			-	33				
	A deduction . udent loan intere			the second secon	34	Legis			
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	A deduction . udent loan intere eserved for future emestic production			sted gross inc			36	37,43	0

Form 1040 (2017)				Page
	38	Amount from line 37 (adjusted gross income)	38	37,432
ax and	39a	Check You were born before January 2, 1953, Blind. Total boxes		
Credits		if: Spouse was born before January 2, 1953, ☐ Blind. J checked ▶ 39a ☐		
riouno	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b□		
tandard	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,350
eduction or-	41	Subtract line 40 from line 38	41	31,082
People who	42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	4,050
heck any ox on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	27,032
9a or 39b or ho can be	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c	44	3,588
laimed as a	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
ependent, ee	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
nstructions.	47	Add lines 44, 45, and 46	47	3,588
All others: single or	48	Foreign tax credit. Attach Form 1116 if required 48		
Narried filing	49	Credit for child and dependent care expenses. Attach Form 2441 49		
eparately, 6,350	50	Education credits from Form 8863, line 19		
Married filing	51	Retirement savings contributions credit. Attach Form 8880 51		
ointly or Qualifying	52	Child tax credit. Attach Schedule 8812, if required 52		
idow(er), 12,700	53	Residential energy credit. Attach Form 5695		
ead of	54	Other credits from Form: a 3800 b 8801 c 54		
ousehold,	55	Add lines 48 through 54. These are your total credits	55	
9,350	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	3,588
	57	Self-employment tax. Attach Schedule SE	57	3,000
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
axes	60a	Household employment taxes from Schedule H	60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions) Full-year coverage ✓	61	
	62	Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s)	62	
	63	Add lines 56 through 62. This is your total tax	63	2 500
) = 1 m = 1 m + m	15.50		0.5	3,588
Payments	64 65	Market S S S S S S S S S S S S S S S S S S S		
you have a			-	
ualifying	66a			
child, attach	b	Nontaxable combat pay election 66b		
chedule EIC.	67	Additional child tax credit. Attach Schedule 8812	-	
	68	American opportunity credit from Form 8863, line 8 68	-	
	69	Net premium tax credit. Attach Form 8962	-	
	70	Amount paid with request for extension to file	-	
	71	Excess social security and tier 1 RRTA tax withheld		
	72	Credit for federal tax on fuels. Attach Form 4136		
	73	Credits from Form: a 2439 b Reserved c 8885 d 73	1,120,000	
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	5,418
lefund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,830
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	1,830
irect deposit? I	b	Routing number x x x x x x x x x x x x x x x x x x x		
ee structions.	d	Account number x x x x x x x x x x x x x x x x x x x		
A41 1/0 - 251 1/01	77	Amount of line 75 you want applied to your 2018 estimated tax ▶ 77		
mount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
ou Owe	79	Estimated tax penalty (see instructions)	Post of	
hird Party	Do			lete below. No
esignee		signee's Phone Personal iden ne ▶ no. ▶ number (PIN)	tification	
lar		ne ►no. ►number (PIN) enalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowle	dge and h	elief, they are true correct and
Sign Here		sly list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of preparer (other than taxpayer) is based on the preparer (other than taxpayer) is based on the preparer (other than taxpayer).		
	You	ur signature Date Your occupation	Daytim	e phone number
oint return? See structions.		Physician Trainee		
eep a copy for	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		S sent you an Identity Protection
our records.			PIN, ent here (se	
Paid	Prir	nt/Type preparer's name Preparer's signature Date		□ PTIN
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Preparer	10000	n's name ▶ abc	Firm's	
Jse Only	The Second	n's address ▶ abc	Phone	
o to renent ivo or	16.5	n1040 for instructions and the latest information.		Form 1040 (20

Solution – Case Study II Return Notes

Quarterly estimated tax payments to MD (on each twin's Federal return)

Taxpayer paid timely quarterly estimated tax payments of \$750 to MD

Towards 2016 MD state taxes: \$ 750 paid Jan 15, 2017

For 2017 MD taxes: \$ 750 paid April 15, June 15, Sept 15 of 2017 and Jan 15, 2018.

On federal return, \$3,000 in itemized deductions paid in 2017

On MD return, \$3,000 estimated tax payments for 2017 taxes.

Tax-exempt portion of physician-trainee compensation on Form 1042-S (On JWM's third year return on Form 1040)

The U.S. – Czech Republic income tax treaty applies to this income. Taxpayer JWM was a resident of the Czech Republic immediately before entering the U.S. on April 24, 2015 on a J-1 exchange visitor visa. Taxpayer is a physician trainee.

Taxpayer is claiming the 5-year exclusion of \$5,000 from compensation provided for in Article 21(1) of the U.S. – Czech Republic income tax treaty.

For 2015 Form 1040NR, taxpayer was in US 8 months and excluded \$5,000

For 2016 Form 1040NR, taxpayer was in US 12 months and excluded \$5,000

For 2017 Form 1040, taxpayer was in US 12 months and may exclude \$5,000

2017 exclusion amount

Amount shown on form 1042-S \$ 42,400

Annual exclusion amount \$ 5,000

Taxable gross compensation after exclusion \$ 37,400

Client History Preparer Note

Client JWM entered the US on a J-1 visa on April 24, 2015. He is a physician-trainee at Berwyn Hospital since May, 2015. He was a resident of the Czech Republic immediately before entering the US.

He benefits from Article 21(1) of the US-Czech Republic tax treaty. This allows him to exclude \$ 5,000 from his taxable trainee compensation for 5 years (60 months) from his date of entry into the US.

Files form 1040NR during eXempt period, 2015, 2016.

In 2017 - 356 days present in US – meets SPT, files on 1040. In 2017, 2018 – expects to be in US full year and claim full exclusion.

2019 holds the last 4 months of the 60-month exclusion period. He will claim the lower of \$5,000 or compensation from January through April.

Solution - Case Study II Maryland 502

MARYLAND FORM **502**

RESIDENT INCOME TAX RETURN



UT First Name ASARYK UT Last Name JOURE'S First NAME JOURE'S	Your Social Security Number JOSEF W Your First Name MASARYK Your Last Name Spouse's First Name Initial Spouse's Last Name Foouse's Last Name Current Malling Address Line 1 (Street No. and Street Name or PO Box)	
Spource's Social Security Number OSBEP Writer Name Writer W	Your Social Security Number JOSEF W Your First Name Initial MASARYK Your Last Name Spouse's First Name Initial Spouse's Last Name 603 BERWYN ROAS Current Malling Address Line 1 (Street No. and Street Name or PO Box)	
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BERWYN HEIGHTS REQUIRED: Physical address as of December 31, 2017 or last day of the taxable year for fiscal year taxpayers. See Instruction 6. Part-year residents see Instruction 26. TOWN OF BERWYN HEIGHTS A Digit Political Subdivision Code (See Instruction 6) BERWYN ROAD TOWN OF BERWYN HEIGHTS Maryland Political Subdivision (See Instruction 6) BERWYN HEIGHTS TOWN OF BERWYN HEIGHTS Maryland Political Subdivision (See Instruction 6) BERWYN HEIGHTS TOWN OF BERWYN HEIGHTS MD 20784 PRINCE GEORGES Maryland County PRINCE GEORGES Maryland County LING STATUS 1. Single (If you can be claimed on another person's tax return, use Filing Status 6.) Married filing joint return or spouse had no income A lead of household Qualifying widow(er) with dependent child Qualifying widow(er) with dependent child Qualifying widow(er) with dependent child MARANAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		200,142
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REQUIRED: Physical address as of December 31, 2017 or last day of the taxable year for fiscal year taxpayers. See Instruction 6. Part-year residents see Instruction 26. 1701 4 Digit Political Subdivision Code (See Instruction 6) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 2 (Apt No., Suite No., Floer No.) (No PO Box) RERWYN HEIGHTS Analysis Street Address Line 1 (Street No. and Street No.) (No PO Box) REFUND Analysis Street Address Line 1 (Street No. and Street No.) (No PO Box) Refundade County Analysis Street Address Line 1 (Street No., and Street No.) (No PO Box) Married filing spearately, Spouse SSN Analysis		
TOWN OF BERWYN HEIGHTS 1701	Current Maining Audress Line 2 (Apt No., Salte No., Floor No.)	
BERWYN HEIGHTS MD 20784 PRINCE GEORGES Maryland County	4 Digit Political Subdivision Code (See Instruction 6) Maryland Political Subdivision (See Instruction 6) 603 BERWYN ROAD	
BERWYN HEIGHTS MD 20784 PRINCE GEORGES Maryland County	Physical Street Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)	
State ZIP Code Maryland County		
ILING STATUS HECK ONE OX ► Set Instruction if you are quired to file. 1.		
HECK ONE OX Single (If you can be claimed on another person's tax return, use Filing Status 6.) Married filing joint return or spouse had no income difference of the squired to file. Married filing separately, Spouse SSN Head of household Qualifying widow(er) with dependent child Dependent taxpaver (Enter 0 in Exemption Box (A) - See Instruction 7.) MANAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		
MARYLAND FORM TAX RETURN MASARYK, JOSEF SSN 999999401	See Instruction 1 if you are required to file. See Instruction 1 if you are required to file. Qualifying widow(er) with dependent child	
MARYLAND FORM TAX RETURN MASARYK, JOSEF SSN 999999401	6. Dependent taxpaver (Enter 0 in Exemption Box (A) - See Instruction 7.)	
40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms if MD tax is withheld and attach.). 41. 2017 estimated tax payments, amount applied from 2016 return, payment made with an extension request, and Form MW506NRS. 42. Refundable earned income credit (from worksheet in Instruction 21). 43. Refundable income tax credits from Part M, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.). 43. 44. Total payments and credits (Add lines 40 through 43.). 45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.). 46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.) 47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX 47. 48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51	502 TAX RETURN 175020250	
if MD tax is withheld and attach.). \$\\ 40\$. 41. 2017 estimated tax payments, amount applied from 2016 return, payment made with an extension request, and Form MW506NRS. \$\\ 41\$. 3000 42. Refundable earned income credit (from worksheet in Instruction 21). \$\\ 42\$. 43. Refundable income tax credits from Part M, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.). 43. 44. Total payments and credits (Add lines 40 through 43.). 44. 3000 45. Balance due (If line 39 is more than line 44, subtract line 39. See Instruction 22.). \$\\ 45\$. 46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.). \$\\ 46\$. 93 47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX \$\\ 47\$. 48. Amount of overpayment TO BE REFUNDED TO YOU REFUND REFUND \$\\ 48\$. 93	NAME MASARYK, JOSEF SSN 999999401	
41. 2017 estimated tax payments, amount applied from 2016 return, payment made with an extension request, and Form MW506NRS		
with an extension request, and Form MW506NRS	12	
42. Refundable earned income credit (from worksheet in Instruction 21)		
43. Refundable income tax credits from Part M, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.)		
(Attach Form 502CR. See Instruction 21.) 43. 44. Total payments and credits (Add lines 40 through 43.) 44. 3000 45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39.	1 [현실과 발표시간 : [[현실과 전 기계를 하는 경기 등 기계를 하는 경기 기계를 하는 것이다. 그는	
44. Total payments and credits (Add lines 40 through 43.)		
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See Instruction 22.)		
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47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47		
48. Amount of overpayment TO BE REFUNDED TO YOU REFUND (Subtract line 47 from line 46.) See line 51		
REFUND (Subtract line 47 from line 46.) See line 51		
	47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47	1
45. Interest dialogs from Form 5020F Or for late filling	47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47 48. Amount of overpayment TO BE REFUNDED TO YOU	
(See Instruction 22) Total	47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47 48. Amount of overpayment TO BE REFUNDED TO YOU REFUND (Subtract line 47 from line 46.) See line 51	
	47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47	
IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM IND PV 50.	47. Amount of overpayment TO BE APPLIED TO 2018 ESTIMATED TAX ▶ 47. 48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51	



RESIDENT INCOME TAX RETURN



2017 Page 2

NAME MASARYK	, J	OSEF 999999401	
5 70		Adjusted gross income from your federal return	37432
INCOME	1a.	Wages, salaries and/or tips	
See Instruction 11.	1b.	Earned income ▶ 1b	
	1c.	Capital Gain or (loss)	
	1d.	Taxable Pension, IRA, Annuities (Attach Form 502R.) ▶ 1d	
	1e.	Place a "Y" here in this box if the amount of your investment income is more than \$3,450 .	.▶ 🔲
ADDITIONS		Tax-exempt interest on state and local obligations (bonds) other than Maryland ▶ 2	
OINCOME	3.	State retirement pickup	
ee Instruction 12.	4.	Lump sum distributions (from worksheet in Instruction 12.) ▶ 4	
	5.	Other additions (Enter code letter(s) from Instruction 12.) G 5.	5000
	6.	Total additions to Maryland Income (Add lines 2 through 5.)	
	7.	Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	42432
SUBTRACTIONS	8.	Taxable refunds, credits or offsets of state and local income taxes included in line 1 ▶ 8.	
FROM INCOME	9.	Child and dependent care expenses	
see Instruction 13.	10.	Pension exclusion from worksheet in Instruction 13 ▶ 10.	
ree monuteron 15.	11.	Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 ▶ 11.	
	12.	Income received during period of nonresidence (See Instruction 26.) ▶ 12.	
	13.	Subtractions from attached Form 502SU ▶ ▶ 13.	
		The factor of the state of the	
	15.	Total subtractions from Maryland Income (Add lines 8 through 14.) ▶ 15.	
	16.	Maryland adjusted gross income (Subtract line 15 from line 7.)	42432
	All	taxpayers must select one method and check the appropriate box.	
DEDUCTION		STANDARD DEDUCTION METHOD (Enter amount on line 17.)	
METHOD	•	ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)	
See Instruction 16.		17a. Total federal itemized deductions (from line 29, federal Schedule A) . ▶ 17a.	
		17b. State and local income taxes (See Instruction 14.) ▶ 17b.	
		Subtract line 17b from line 17a and enter amount on line 17.	
	17.	Deduction amount (Part-year residents see Instruction 26 (I and m).) ▶ 17.	2000
		Net income (Subtract line 17 from line 16.)	
		Exemption amount from Exemptions area (See Instruction 10.)	
		Taxable net income (Subtract line 19 from line 18.)	
	21.	Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) 21.	1716
MARYLAND		Earned income credit (½ of federal earned income credit. See Instruction 18.) ▶ 22.	
TAX	23.	Poverty level credit (See Instruction 18.)	
COMPUTATION		Other income tax credits for individuals from Part K, line 11 of Form 502CR	
		(Attach Form 502CR.)	
	25.	Business tax credits You must file this form electronically to claim business tax cre	dits on Form 500C
74		Total credits (Add lines 22 through 25.)	o o o
		Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0 27.	1716
		Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 20 by	
LOCAL TAX		your local tax rate .0 or use the Local Tax Worksheet	1191
COMPUTATION	29.	Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) 29.	
		Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) 30.	
		Local tax credit from Part L, line 1 of Form 502CR (Attach Form 502CR.)	
		Total credits (Add lines 29 through 31.)	
		Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0	
		Total Maryland and local tax (Add lines 27 and 33.)	2907
		Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20.) 35.	
		Contribution to Developmental Disabilities Services and Support Fund (See Instruction 20.). 36.	
		Contribution to Maryland Cancer Fund (See Instruction 20.). > 37.	
	1.52	그런 그는 그는 가는 그는 그는 그들은 그들은 그는 그는 그를 가는 것이 되었다. 그는 그는 그는 그는 그는 그를 가는 것이다.	936
		Contribution to Fair Campaign Financing Fund (See Instruction 20.)	2907
	33.	i otal rial viallo income tax, local income tax and contributions (Agg lines 34 through 38.) . 39.	2907