

## VITA FOR 2007 RETURNS

### QUIZ (Open "Book")

#### *True or False?*

1. Most international students at Lewis & Clark College will be treated as nonresidents of both the United States and Oregon for tax purposes.
2. A nonresident alien individual is entitled to a standard deduction, but not a personal exemption.
3. A foreign teacher who has been in the United States for more than two years is likely to be treated as a U.S. resident for tax purposes.
4. A nonresident alien is taxed in the United States only on his or her U.S.-source income.
5. A citizen of a foreign country who has been present in Oregon for the entire year will be treated as an Oregon resident for state income tax purposes.
6. If a foreign student who is taxed as a nonresident has income of \$2,000 from a work-study job on the Lewis & Clark campus and a Lewis & Clark scholarship that pays half of her tuition, she will not need to file an Oregon return (unless she is seeking a refund), but she will have to file a federal return.
7. Treaty research (see IRS Pub. 901): A nonresident alien student from Denmark whose only gross income is \$4,000 of wages from on-campus employment will not be taxable on any of that amount because of the personal exemption and the applicable treaty between Denmark and the United States.
8. Most foreign students are not legally required to pay Social Security and Medicare taxes, even if they work off campus.
9. "Green card" holders are taxed as U.S. residents for federal tax purposes.
10. A noncitizen of the United States who is taxed as a resident can take both a standard deduction and a personal exemption (unless he or she can be claimed as a dependent on someone else's U.S. tax return).