

Form

1040NR

Department of the Treasury

Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr.

For the year January 1–December 31, 2012, or other tax year

beginning , 2012, and ending , 20

OMB No. 1545-0074

2012

Please print or type

Your first name and initial

Last name

Identifying number (see instructions)

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

Check if: ☐ Individual ☐ Estate or Trust

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 ☐ Single resident of Canada or Mexico or single U.S. national

4 ☐ Married resident of South Korea

2 ☐ Other single nonresident alien

5 ☐ Other married nonresident alien

3 ☐ Married resident of Canada or Mexico or married U.S. national

6 ☐ Qualifying widow(er) with dependent child (see instructions)

Check only one box.

If you checked box 3 or 4 above, enter the information below.

(i) Spouse's first name and initial

(ii) Spouse's last name

(iii) Spouse's identifying number

Exemptions

7a ☐ Yourself. If someone can claim you as a dependent, do not check box 7a

b ☐ Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income

Boxes checked on 7a and 7b

No. of children on 7c who:

• lived with you

• did not live with you due to divorce or separation

Dependents on 7c not entered above

If more than four dependents, see instructions.

c Dependents: (see instructions)

(1) First name Last name

(2) Dependent's identifying number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see instr.)

d Total number of exemptions claimed

Add numbers on lines above

Income Effectively Connected With U.S. Trade/ Business

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

9a Taxable interest

b Tax-exempt interest. Do not include on line 9a

9b

10a Ordinary dividends

b Qualified dividends (see instructions)

10b

11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

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

13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)

14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐

15 Other gains or (losses). Attach Form 4797

16a IRA distributions

16b Taxable amount (see instructions)

17a Pensions and annuities

17b Taxable amount (see instructions)

18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)

19 Farm income or (loss). Attach Schedule F (Form 1040)

20 Unemployment compensation

21 Other income. List type and amount (see instructions)

22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)

23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Adjusted Gross Income

24 Educator expenses (see instructions)

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see instructions)

30 Penalty on early withdrawal of savings

31 Scholarship and fellowship grants excluded

32 IRA deduction (see instructions)

33 Student loan interest deduction (see instructions)

34 Domestic production activities deduction. Attach Form 8903

35 Add lines 24 through 34

36 Subtract line 35 from line 23. This is your adjusted gross income

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

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Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes				1
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see instructions.				
	2	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 ►	7			
	8	Tax preparation fees	8			
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ► ----- ----- ----- -----	9			
	10	Add lines 7 through 9	10			
	11	Enter the amount from Form 1040NR, line 37 11				
	12	Multiply line 11 by 2% (.02)	12			
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-				13
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ► ----- ----- ----- ----- ----- -----				14
Total Itemized Deductions	15	Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38				15

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
1	Dividends paid by:								
a	U.S. corporations	1a							
b	Foreign corporations	1b							
2	Interest:								
a	Mortgage	2a							
b	Paid by foreign corporations	2b							
c	Other	2c							
3	Industrial royalties (patents, trademarks, etc.)	3							
4	Motion picture or T.V. copyright royalties	4							
5	Other royalties (copyrights, recording, publishing, etc.)	5							
6	Real property income and natural resources royalties	6							
7	Pensions and annuities	7							
8	Social security benefits	8							
9	Capital gain from line 18 below	9							
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a	Winnings _____								
b	Losses _____	10c							
11	Gambling winnings—Residents of countries other than Canada. Note. Losses not allowed	11							
12	Other (specify) ► _____	12							
13	Add lines 1a through 12 in columns (a) through (d)	13							
14	Multiply line 13 by rate of tax at top of each column	14							
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 53							15	

Capital Gains and Losses From Sales or Exchanges of Property

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
17	Add columns (f) and (g) of line 16					17	()	
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►							18	

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

Schedule OI—Other Information (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year?
- B** In what country did you claim residence for tax purposes during the tax year?
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☐ **No**
- D** Were you ever:
- 1.** A U.S. citizen? ☐ **Yes** ☐ **No**
- 2.** A green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☐ **No**
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ **Yes** ☐ **No**
If you answered "Yes," indicate the date and nature of the change. ►
- G** List all dates you entered and left the United States during 2012 (see instructions).
Note. If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ **Canada** ☐ **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2010, 2011, and 2012
- I** Did you file a U.S. income tax return for any prior year? ☐ **Yes** ☐ **No**
If "Yes," give the latest year and form number you filed . . . ►
- J** Are you filing a return for a trust? ☐ **Yes** ☐ **No**
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☐ **No**
- K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ **Yes** ☐ **No**
If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☐ **No**
- L** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.
- 1.** Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12
- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ **Yes** ☐ **No**