

**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 2010, or other tax year

**2010**

beginning , 2010, and ending , 20

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: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		
Country ▶		

**Filing Status**

Check only one box.

- |  |   |
|--|---|
| <input type="checkbox"/> 1 Single resident of Canada or Mexico or single U.S. national   | <input type="checkbox"/> 4 Married resident of South Korea                              |
| <input type="checkbox"/> 2 Other single nonresident alien                                | <input type="checkbox"/> 5 Other married nonresident alien                              |
| <input type="checkbox"/> 3 Married resident of Canada or Mexico or married U.S. national | <input type="checkbox"/> 6 Qualifying widow(er) with dependent child (see instructions) |
- 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
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**Exemptions**

If more than four dependents, see instructions.

<input type="checkbox"/> 7a Yourself. If someone can claim you as a dependent, do not check box 7a . . . . .				Boxes checked on 7a and 7b _____
<input type="checkbox"/> 7b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income . . . . .				
<b>c Dependents:</b> (see instructions)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 9)	No. of children on 7c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation Dependents on 7c not entered above _____ Add numbers on lines above ▶ <input type="text"/>
(1) First name Last name	:	:	<input type="checkbox"/>	
	:	:	<input type="checkbox"/>	
	:	:	<input type="checkbox"/>	
	:	:	<input type="checkbox"/>	
<b>d</b> Total number of exemptions claimed . . . . .				

**Income Effectively Connected With U.S. Trade/Business**

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.

<b>8</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>8</b>	
<b>9a</b> Taxable interest . . . . .	<b>9a</b>	
<b>b</b> Tax-exempt interest. Do not include on line 9a . . . . . <b>9b</b>		
<b>10a</b> Ordinary dividends . . . . .	<b>10a</b>	
<b>b</b> Qualified dividends (see instructions) . . . . . <b>10b</b>		
<b>11</b> Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . . . . .	<b>11</b>	
<b>12</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions) . . . . .	<b>12</b>	
<b>13</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>13</b>	
<b>14</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/> . . . . .	<b>14</b>	
<b>15</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>15</b>	
<b>16a</b> IRA distributions . . . . . <b>16a</b>		<b>16b</b> Taxable amount (see instructions)
<b>17a</b> Pensions and annuities . . . . . <b>17a</b>		<b>17b</b> Taxable amount (see instructions)
<b>18</b> Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>18</b>	
<b>19</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>19</b>	
<b>20</b> Unemployment compensation . . . . .	<b>20</b>	
<b>21</b> Other income. List type and amount (see instructions) . . . . .	<b>21</b>	
<b>22</b> Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) . . . . . <b>22</b>		
<b>23</b> Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b> . . . . . ▶ <b>23</b>		

**Adjusted Gross Income**

<b>24</b> Educator expenses (see instructions) . . . . .	<b>24</b>	
<b>25</b> Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	
<b>26</b> Moving expenses. Attach Form 3903 . . . . .	<b>26</b>	
<b>27</b> One-half of self-employment tax. Attach Schedule SE (Form 1040) . . . . .	<b>27</b>	
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	
<b>29</b> Self-employed health insurance deduction (see instructions) . . . . .	<b>29</b>	
<b>30</b> Penalty on early withdrawal of savings . . . . .	<b>30</b>	
<b>31</b> Scholarship and fellowship grants excluded . . . . .	<b>31</b>	
<b>32</b> IRA deduction (see instructions) . . . . .	<b>32</b>	
<b>33</b> Student loan interest deduction (see instructions) . . . . .	<b>33</b>	
<b>34</b> Domestic production activities deduction. Attach Form 8903 . . . . .	<b>34</b>	
<b>35</b> Add lines 24 through 34 . . . . .	<b>35</b>	
<b>36</b> Subtract line 35 from line 23. This is your <b>adjusted gross income</b> . . . . . ▶ <b>36</b>		



**Schedule A—Itemized Deductions** (See instructions.)

07

<b>State and Local Income Taxes</b>	<b>1</b>	State income taxes . . . . .	<b>1</b>			
	<b>2</b>	Local income taxes . . . . .	<b>2</b>			
	<b>3</b>	Add lines 1 and 2 . . . . .				<b>3</b>
<b>Gifts to U.S. Charities</b>		<b>Caution:</b> <i>If you made a gift and received a benefit in return, see instructions.</i>				
	<b>4</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>4</b>			
	<b>5</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if the amount of your deduction is over \$500 . . . . .	<b>5</b>			
	<b>6</b>	Carryover from prior year . . . . .	<b>6</b>			
	<b>7</b>	Add lines 4 through 6 . . . . .				<b>7</b>
<b>Casualty and Theft Losses</b>	<b>8</b>	Casualty or theft loss(es). Attach Form 4684. See instructions . . . . .				<b>8</b>
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>9</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or Form 2106-EZ if required. See instructions ▶ . . . . .	<b>9</b>			
	<b>10</b>	Tax preparation fees . . . . .	<b>10</b>			
	<b>11</b>	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ . . . . . ..... ..... .....	<b>11</b>			
	<b>12</b>	Add lines 9 through 11 . . . . .	<b>12</b>			
	<b>13</b>	Enter the amount from Form 1040NR, line 37 . . . . .	<b>13</b>			
	<b>14</b>	Multiply line 13 by 2% (.02) . . . . .	<b>14</b>			
	<b>15</b>	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0- . . . . .				<b>15</b>
<b>Other Miscellaneous Deductions</b>	<b>16</b>	Other—see instructions for expenses to deduct here. List type and amount ▶ ..... ..... ..... ..... .....				<b>16</b>
<b>Total Itemized Deductions</b>	<b>17</b>	Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 38.				<b>17</b>



**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, to see expatriation rules that may 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 2010 (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:  
2008 ....., 2009 ....., and 2010 .....

**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**