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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2009, or other tax year

2009

beginning , 2009, and ending , 20

Please print
or type

Your first name and initial	Last name	Identifying number (see page 7)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7.		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 page 7.		
Country ▶		

Filing Status

Check only one box.

<input type="checkbox"/> 1 Single resident of Canada or Mexico, or a 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 a married U.S. national	<input type="checkbox"/> 6 Qualifying widow(er) with qualifying child (see page 8)

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 (see page 8)
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Exemptions

If more than four dependents, see page XX.

<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	
<input type="checkbox"/> 7c Dependents: (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 (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 8)	
d Total number of exemptions claimed	

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

Attach Forms 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.

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8	
9a Taxable interest	9a	
b Tax-exempt interest. Do not include on line 9a 9b	9b	
10a Ordinary dividends	10a	
b Qualified dividends (see page 10) 10b	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 10)	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 11)	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 <input type="checkbox"/>	14	
15 Other gains or (losses). Attach Form 4797	15	
16a IRA distributions. 16a	16b Taxable amount (see page 11)	16b
17a Pensions and annuities 17a	17b Taxable amount (see page 12)	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19 Farm income or (loss). Attach Schedule F (Form 1040)	19	
20 Unemployment compensation in excess of \$2,400	20	
21 Other income. List type and amount (see page 14)	21	
22 Total income exempt by a treaty from page 5, Other Information, Item L (1)(e) 22	22	
23 Add the amounts in the far right column for lines 8 through 21. This is your total effectively connected income ▶ 23	23	
24 Educator expenses (see page 15)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Self-employed SEP, SIMPLE, and qualified plans	27	
28 Self-employed health insurance deduction (see page 15)	28	
29 Penalty on early withdrawal of savings	29	
30 Scholarship and fellowship grants excluded	30	
31 IRA deduction (see page 16)	31	
32 Student loan interest deduction (see page 16)	32	
33 Domestic production activities deduction. Attach Form 8903	33	
34 Add lines 24 through 33	34	
35 Subtract line 34 from line 23. This is your adjusted gross income ▶ 35	35	

Tax and Credits	36	Amount from line 35 (adjusted gross income)	36	
	37	Itemized deductions from page 3, Schedule A, line 17	37	
	38	Subtract line 37 from line 36	38	
	39	Exemptions (see page 17)	39	
	40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
	41	Tax (see page 17). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
	42	Alternative minimum tax (see page 18). Attach Form 6251	42	
	43	Add lines 41 and 42	43	
	44	Foreign tax credit. Attach Form 1116 if required	44	
	45	Credit for child and dependent care expenses. Attach Form 2441	45	
	46	Retirement savings contributions credit. Attach Form 8880	46	
	47	Child tax credit (see page 20)	47	
	48	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	48	
	49	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	49	
50	Add lines 44 through 49. These are your total credits	50		
51	Subtract line 50 from line 43. If line 50 is more than line 43, enter -0-	51		

Other Taxes	52	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	52	
	53	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	53	
	54	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	54	
	55	Transportation tax (see page 21)	55	
	56	Household employment taxes. Attach Schedule H (Form 1040)	56	
	57	Add lines 51 through 56. This is your total tax	57	

Payments	58	Federal income tax withheld:		
	a	Form(s) W-2, 1099, 1042-S	58a	
	b	Form(s) 8805	58b	
	c	Form(s) 8288-A	58c	
	d	On income not effectively connected with U.S. trade or business	58d	
	59	2009 estimated tax payments and amount applied from 2008 return	59	
	60	Government retiree credit. Attach Schedule M	60	
	61	Additional child tax credit. Attach Form 8812	61	
	62	Amount paid with request for extension to file (see page XX)	62	
	63	Excess social security and tier 1 RRTA tax withheld (see page 22)	63	
	64	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	64	
65	Credit for amount paid with Form 1040-C	65		
66	Add lines 58a through 65. These are your total payments	66		

Refund Direct deposit? See page 23 and fill in 68b, 68c, and 68d, or Form 8888.	67	If line 66 is more than line 57, subtract line 57 from line 66. This is the amount you overpaid	67	
	68a	Amount of line 67 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	68a	
	b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input type="text"/>	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.	
69	Amount of line 67 you want applied to your 2010 estimated tax	69		

Amount You Owe	70	Amount you owe. Subtract line 66 from line 57. For details on how to pay, see page 24	70	
	71	Estimated tax penalty. Also include on line 70	71	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 25)? **Yes.** Complete the following. **No**

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation in the United States

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Schedule A—Itemized Deductions (See pages 28, 29, 30, and 31.)

07

State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2				3	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see page 28.					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 29	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 29. You must attach Form 8283 if “the amount of your deduction” (see definition on page 29) is more than \$500	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6				7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 29				8	
Job Expenses and Certain Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See page 30 ▶	9				
	10	Tax preparation fees	10				
	11	Other expenses. See page 30 for expenses to deduct here. List type and amount ▶ .	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 36	13				
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-				15	
Other Miscellaneous Deductions	16	Other—see page 30 for expenses to deduct here. List type and amount ▶ .				16	
Total Itemized Deductions	17	Is Form 1040NR, line 36, over \$166,800 (over \$83,400 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page 31 for the amount to enter here and on Form 1040NR, line 37.				17	

Other Information (see page 26)

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 apply to you.

E What was your visa type on the last day of the tax year?

F Have you ever changed your visa type (nonimmigrant status)? **Yes** **No**

G All dates you entered and left the United States during 2009 (see page 26).

Note. If you are a resident of Canada or Mexico AND enter and leave the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to question 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:
2007, 2008, and 2009

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 the benefits of 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 page 27).

(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**