Form **1040NR**
Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2002, or other tax year
beginning , 2002, and ending , 20

OMB No. 1545-0089

2002

Please print or type.

Your first name and initial	Last name	**Identifying number (see page 7 of inst.)**
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7.		Check if: ☐ Individual ☐ Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, see page 7.		**For Disclosure and Paperwork Reduction Act Notice, see page 26.**
Country ▶	Of what country were you a **citizen** or national during the tax year? ▶	
Give address **outside the United States** to which you want any refund check mailed. If same as above, write "Same."	Give address in the country where you are a **permanent resident.** If same as above, write "Same."	

Attach Forms W-2 here.
Also attach Form(s) 1099-R if tax was withheld.

Filing Status and Exemptions for Individuals (See page 7.)

	7a Yourself	7b Spouse
Filing status. Check only one box (1–6 below).		
1 ☐ Single resident of Canada or Mexico, or a single U.S. national		
2 ☐ Other single nonresident alien		
3 ☐ Married resident of Canada or Mexico, or a married U.S. national		
4 ☐ Married resident of Japan or the Republic of Korea		
5 ☐ Other married nonresident alien		
6 ☐ Qualifying widow(er) with dependent child (year spouse died ▶). (See page 7.)		

If you check box 7b, enter your spouse's identifying number ▶

Caution: ***Do not*** *check box 7a if your parent (or someone else) can claim you as a dependent.*
Do not *check box 7b if your spouse had any U.S. gross income.*

7c Dependents:*

(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 page 8)
			☐
			☐
			☐
			☐

No. of 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 ▶
Add numbers entered on lines above ▶

***Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals.** (See page 8.)
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d Total number of exemptions claimed

Enclose, but do not attach, any payment.

Income Effectively Connected With U.S. Trade/Business

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	
10	Ordinary dividends		10
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 9)		11
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 9)		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 ☐		14
15	Other gains or (losses). Attach Form 4797		15
16a	Total IRA distributions — 16a	**16b** Taxable amount (see page 10)	16b
17a	Pensions and annuities — 17a	**17b** Taxable amount (see page 11)	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		20
21	Other income. List type and amount (see page 12)		21
22	Total income exempt by a treaty from page 5, Item M	22	
23	Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your **total effectively connected income** ▶		23

Adjusted Gross Income

24	Educator expenses (see page 13)	24	
25	IRA deduction (see page 13)	25	
26	Student loan interest deduction (see page 13)	26	
27	Archer MSA deduction. Attach Form 8853	27	
28	Moving expenses. Attach Form 3903	28	
29	Self-employed health insurance deduction (see page 14)	29	
30	Self-employed SEP, SIMPLE, and qualified plans	30	
31	Penalty on early withdrawal of savings	31	
32	Scholarship and fellowship grants excluded	32	
33	Add lines 24 through 32		33
34	Subtract line 33 from line 23. Enter here and on line 35. This is your **adjusted gross income** ▶		34

Tax and Credits

35	Amount from line 34 (adjusted gross income)		35	
36	**Itemized deductions** from page 3, Schedule A, line 17		36	
37	Subtract line 36 from line 35		37	
38	Exemptions (see page 14)		38	
39	**Taxable income.** Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-		39	
40	**Tax** (see page 15). Check if any tax is from **a** ☐ Form(s) 8814 **b** ☐ Form 4972		40	
41	**Alternative minimum tax** (see page 15). Attach Form 6251		41	
42	Add lines 40 and 41 ▶		42	
43	Foreign tax credit. Attach Form 1116, if required	43		
44	Credit for child and dependent care expenses. Attach Form 2441	44		
45	Retirement savings contributions credit. Attach Form 8880	45		
46	Child tax credit (see page 17)	46		
47	Adoption credit. Attach Form 8839	47		
48	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8859	48		
49	Other credits. Check applicable box(es): **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Form (specify) _____	49		
50	Add lines 43 through 49. These are your **total credits**		50	
51	Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- ▶		51	

Other Taxes

52	Tax on income not effectively connected with a U.S. trade or business from page 4, line 87	52	
53	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	53	
54	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	54	
55	Transportation tax (see page 18)	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 from Forms W-2, 1099, 1042-S, etc.	58		
59	2002 estimated tax payments and amount applied from 2001 return	59		
60	Excess social security and tier 1 RRTA tax withheld (see page 19)	60		
61	Additional child tax credit. Attach Form 8812	61		
62	Amount paid with Form 4868 (request for extension)	62		
63	Other payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	63		
64	Credit for amount paid with Form 1040-C	64		
65	U.S. tax withheld at source from page 4, line 84	65		
66	U.S. tax withheld at source by partnerships under section 1446:			
66a	**a** From Form(s) 8805	66a		
66b	**b** From Form(s) 1042-S	66b		
67	U.S. tax withheld on dispositions of U.S. real property interests:			
67a	**a** From Form(s) 8288-A	67a		
67b	**b** From Form(s) 1042-S	67b		
68	Add lines 58 through 67b. These are your **total payments** ▶		68	

Refund

Direct deposit? See page 19.

69	If line 68 is more than line 57, subtract line 57 from line 68. This is the amount you **overpaid**		69	
70a	Amount of line 69 you want **refunded to you.**		70a	
b	Routing number ▶	**c** Type: ☐ Checking ☐ Savings		
d	Account number			
71	Amount of line 69 you want **applied to your 2003 estimated tax** ▶	71		

Amount You Owe

72	Amount you owe. Subtract line 68 from line 57. For details on how to pay, see page 20 ▶		72	
73	Estimated tax penalty. Also include on line 72	73		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Keep a copy of this return for your records.

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 ☐ | 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 21, 22, and 23.)

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 21.*

4 Gifts by cash or check. If you made any gift of $250 or more, see page 21 4

5 Other than by cash or check. If you made any gift of $250 or more, see page 21. You **must** attach Form 8283 if "the amount of your deduction" (see definition on page 22) 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 22 8

Job Expenses and Most Other 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 22 ▶ 9

10 Tax preparation fees 10

11 Other expenses. See page 23 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 35 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 23 for expenses to deduct here. List type and amount ▶ 16

Total Itemized Deductions

17 Is Form 1040NR, line 35, over $137,300 (over $68,650 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?

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 36. . . ▶ 17

Yes. Your deduction may be limited. See page 23 for the amount to enter here and on Form 1040NR, line 36.

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of income		(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see pages 23 and 24) (b) 10%	(c) 15%	(d) 30%	(e) Other (specify) ____%	(e) Other (specify) ____%
74 Dividends paid by:							
a U.S. corporations	74a						
b Foreign corporations	74b						
75 Interest:							
a Mortgage	75a						
b Paid by foreign corporations	75b						
c Other	75c						
76 Industrial royalties (patents, trademarks, etc.)	76						
77 Motion picture or T.V. copyright royalties	77						
78 Other royalties (copyrights, recording, publishing, etc.)	78						
79 Real property income and natural resources royalties	79						
80 Pensions and annuities	80						
81 Social security benefits	81						
82 Gains (include capital gain from line 90 below)	82						
83 Other (specify) ▶	83						
84 **Total U.S. tax withheld at source.** Add column (a) of lines 74a through 83. Enter the total here and on Form 1040NR, line 65 ▶	84						
85 Add lines 74a through 83 in columns (b)–(e)	85						
86 **Multiply line 85 by rate of tax at top of each column**	86						
87 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (b)–(e) of line 86. Enter the total here and on Form 1040NR, line 52 ▶	87						

Capital Gains and Losses From Sales or Exchanges of Property

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.

88 (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)
89 Add columns (f) and (g) of line 88				89	( )	
90 **Capital gain.** Combine columns (f) and (g) of line 89. Enter the net gain here and on line 82 above (if a loss, enter -0-) ▶					90	

Other Information (If an item does not apply to you, enter "N/A.")

A What country issued your passport? .....

B Were you ever a U.S. citizen? . . . . ☐ Yes ☐ No

C Give the purpose of your visit to the United States ► .....

.....

.....

D Type of entry visa ► .....

..... and current nonimmigrant status and date of change (see page 24) ► .....

E Date you entered the United States (see page 24) ► .....

F Did you give up your permanent residence as an immigrant in the United States this year? . . . . . ☐ Yes ☐ No

G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ► .....

.....

H Give number of days (including vacation and nonworkdays) you were present in the United States during:

2000 ..... , 2001 ..... , and 2002 ..... .

I If you are a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? . . . . . ☐ Yes ☐ No

If "Yes," enter amount ► $ .....

If you were a resident of Japan or the Republic of Korea for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaties between the United States and Japan or the United States and the Republic of Korea.

Total foreign source income not effectively connected with a U.S. trade or business ► $ .....

J Did you file a U.S. income tax return for any year before 2002?. . . . . ☐ Yes ☐ No

If "Yes," give the latest year and form number ► .....

.....

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 59, 62, and 64? .....

.....

L Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? . ☐ Yes ☐ No

If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ► .....

.....

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 24 for additional information.

- Country ► .....

- Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8–15, 16b, and 17b–21 of Form 1040NR:

For 2002 (also, include this exempt income on line 22 of Form 1040NR) ► .....

.....

.....

.....

For 2001 ► .....

.....

.....

- Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article:

For 2002 ► .....

.....

.....

For 2001 ► .....

.....

.....

- Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? . . . . . ☐ Yes ☐ No

- Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2002? . . . . . ☐ Yes ☐ No

N If you file this return to report community income, give your spouse's name, address, and identifying number.

.....

.....

O If you file this return for a trust, does the trust have a U.S. business? . . . . . ☐ Yes ☐ No

If "Yes," give name and address ► .....

.....

.....

P Is this an "expatriation return" (see page 24)? . . . . . ☐ Yes ☐ No

If "Yes," you must attach an annual information statement.

Q During 2002, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? ☐ Yes ☐ No

If "Yes," explain ► .....

.....

.....