

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2003, or other tax year

2003

beginning , 2003, and ending , 20

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: <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.		For Disclosure and Paperwork Reduction Act Notice, see page 27.
	Country ▶	Of what country were you a citizen or national during the tax year? ▶	

Filing Status and Exemptions for Individuals (see page 7)		7a	7b
Filing status. Check only one box (1–6 below).		Yourself	Spouse
1	<input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national		
2	<input type="checkbox"/> Other single nonresident alien		
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national	If you check box 7b, enter your spouse's identifying number ▶	
4	<input type="checkbox"/> Married resident of Japan or the Republic of Korea		
5	<input type="checkbox"/> Other married nonresident alien		
6	<input type="checkbox"/> Qualifying widow(er) with dependent child (see page 7)		

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.

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 ▶

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

7c Dependents: (see page 8)	(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)
(1) First name Last name	:	:	<input type="checkbox"/>
	:	:	<input type="checkbox"/>
	:	:	<input type="checkbox"/>
	:	:	<input type="checkbox"/>

d Total number of exemptions claimed

Add numbers entered on lines above ▶

Income Effectively Connected With U.S. Trade/Business		8	9a	9b	10a	10b	11	12	13	14a	14b	15	16a	16b	17a	17b	18	19	20	21	22	23
8	Wages, salaries, tips, etc. Attach Form(s) W-2																					
9a	Taxable interest																					
b	Tax-exempt interest. Do not include on line 9a																					
10a	Ordinary dividends																					
b	Qualified dividends (see page 10)																					
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 10)																					
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10)																					
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)																					
14a	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>																					
b	If box on 14a is checked, enter post-May 5 capital gain distributions																					
15	Other gains or (losses). Attach Form 4797																					
16a	Total IRA distributions																					
16b	Taxable amount (see page 11)																					
17a	Pensions and annuities																					
17b	Taxable amount (see page 11)																					
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 page 13)																					
22	Total income exempt by a treaty from page 5, Item M																					
23	Add lines 8, 9a, 10a, 11–14a, 15, 16b, and 17b–21. This is your total effectively connected income ▶																					
Adjusted Gross Income																						
24	Educator expenses (see page 13)																					
25	IRA deduction (see page 14)																					
26	Student loan interest deduction (see page 14)																					
27	Moving expenses. Attach Form 3903																					
28	Self-employed health insurance deduction (see page 14)																					
29	Self-employed SEP, SIMPLE, and qualified plans																					
30	Penalty on early withdrawal of savings																					
31	Scholarship and fellowship grants excluded																					
32	Add lines 24 through 31																					
33	Subtract line 32 from line 23. Enter here and on line 34. This is your adjusted gross income ▶																					

Enclose, but do not attach, any payment.

Tax and Credits	34 Amount from line 33 (adjusted gross income)		34	
	35 Itemized deductions from page 3, Schedule A, line 17		35	
	36 Subtract line 35 from line 34		36	
	37 Exemptions (see page 15)		37	
	38 Taxable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-		38	
	39 Tax (see page 16). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		39	
	40 Alternative minimum tax (see page 16). Attach Form 6251		40	
	41 Add lines 39 and 40		41	
	42 Foreign tax credit. Attach Form 1116, if required	42		
	43 Credit for child and dependent care expenses. Attach Form 2441	43		
44 Retirement savings contributions credit. Attach Form 8880	44			
45 Child tax credit (see page 18)	45			
46 Adoption credit. Attach Form 8839	46			
47 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	47			
48 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form (specify) _____	48			
49 Add lines 42 through 48. These are your total credits		49		
50 Subtract line 49 from line 41. If line 49 is more than line 41, enter -0-		50		
Other Taxes	51 Tax on income not effectively connected with a U.S. trade or business from page 4, line 86		51	
	52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		52	
	53 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required		53	
	54 Transportation tax (see page 19)		54	
	55 Household employment taxes. Attach Schedule H (Form 1040)		55	
	56 Add lines 51 through 55. This is your total tax		56	
Payments	57 Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	57		
	58 2003 estimated tax payments and amount applied from 2002 return	58		
	59 Excess social security and tier 1 RRTA tax withheld (see page 20)	59		
	60 Additional child tax credit. Attach Form 8812	60		
	61 Amount paid with Form 4868 (request for extension)	61		
	62 Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	62		
	63 Credit for amount paid with Form 1040-C	63		
	64 U.S. tax withheld at source from page 4, line 83	64		
	65 U.S. tax withheld at source by partnerships under section 1446: a From Form(s) 8805	65a		
	b From Form(s) 1042-S	65b		
	66 U.S. tax withheld on dispositions of U.S. real property interests: a From Form(s) 8288-A	66a		
b From Form(s) 1042-S	66b			
67 Add lines 57 through 66b. These are your total payments		67		
Refund <small>Direct deposit? See page 21.</small>	68 If line 67 is more than line 56, subtract line 56 from line 67. This is the amount you overpaid		68	
	69a Amount of line 68 you want refunded to you. b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		69a	
	70 Amount of line 68 you want applied to your 2004 estimated tax	70		
Amount You Owe	71 Amount you owe. Subtract line 67 from line 56. For details on how to pay, see page 21		71	
	72 Estimated tax penalty. Also include on line 71	72		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 22)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/> (<input type="text"/>)	Personal identification number (PIN) <input type="text"/>	
Sign Here <small>Keep a copy of this return for your records.</small>	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 <input type="text"/>	Your occupation in the United States <input type="text"/>	
Paid Preparer's Use Only	Preparer's signature	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
	Firm's name (or yours if self-employed), address, and ZIP code	EIN <input type="text"/>	Phone no. (<input type="text"/>) <input type="text"/>	

Schedule A—Itemized Deductions (See pages 22, 23, and 24.)

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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 22.						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23.	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You must attach Form 8283 if "the amount of your deduction" (see definition on page 23) 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 23				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 24 ▶	9				
	10	Tax preparation fees	10				
	11	Other expenses. See page 24 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 34.	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 24 for expenses to deduct here. List type and amount ▶					16
Total Itemized Deductions	17	Is Form 1040NR, line 34, over \$139,500 (over \$69,750 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 35. Yes. Your deduction may be limited. See page 24 for the amount to enter here and on Form 1040NR, line 35.					17

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 24 and 25)							
		(b) 10%		(c) 15%		(d) 30%		(e) Other (specify)	
							 % %
73 Dividends paid by:									
a U.S. corporations	73a								
b Foreign corporations	73b								
74 Interest:									
a Mortgage	74a								
b Paid by foreign corporations	74b								
c Other	74c								
75 Industrial royalties (patents, trademarks, etc.)	75								
76 Motion picture or T.V. copyright royalties	76								
77 Other royalties (copyrights, recording, publishing, etc.)	77								
78 Real property income and natural resources royalties	78								
79 Pensions and annuities	79								
80 Social security benefits	80								
81 Gains (include capital gain from line 89 below)	81								
82 Other (specify) ▶	82								
.....									
83 Total U.S. tax withheld at source. Add column (a) of lines 73a through 82. Enter the total here and on Form 1040NR, line 64 ▶	83								
84 Add lines 73a through 82 in columns (b)-(e)		84							
85 Multiply line 84 by rate of tax at top of each column		85							
86 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)-(e) of line 85. Enter the total here and on Form 1040NR, line 51 ▶								86	

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.	87 (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)
	88 Add columns (f) and (g) of line 87					88 ()	
	89 Capital gain. Combine columns (f) and (g) of line 88. Enter the net gain here and on line 81 above (if a loss, enter -0-) ▶						89

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 25) ▶
- E Date you entered the United States (see page 25)
▶
- 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:
2001, 2002, and 2003
- I If you are a resident of Canada, Mexico,
Japan, or the Republic of Korea (South
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
(South 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 (South 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 2003? 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 58, 61, and 63?
- 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 26 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, 9a, 10a, 11-14a, 15,
16b, or 17b-21 of Form 1040NR:
For 2003 (also, include this exempt income on
line 22 of Form 1040NR) ▶
 - For 2002 ▶
 - 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 2003 ▶
 - For 2002 ▶
 - 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
2003? 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 26)? Yes No
If "Yes," you must attach an annual
information statement.
- Q During 2003, 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 ▶

