

Certain Cash Contributions for Haiti Relief Can Be Deducted on Your 2009 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2009 tax return instead of your 2010 return. The contributions must have been made after January 11, 2010, and before March 1, 2010, for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2009 forms, instructions, and publications had already been printed. When preparing your 2009 tax return, you may complete the forms as if these contributions were made on December 31, 2009, instead of in 2010. To deduct your charitable contributions, you must itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040NR).

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, if you made a \$10 charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.

U.S. Nonresident Alien Income Tax Return

2009

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

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
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Exemptions

If more than four dependents, see page 9.

7a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 7a b <input type="checkbox"/> 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 _____ Add numbers on lines above ▶ 																														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">(1) Dependents: (see page 9)</th> <th style="text-align: center;">(2) Dependent's identifying number</th> <th style="text-align: center;">(3) Dependent's relationship to you</th> <th style="text-align: center;">(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 9)</th> </tr> <tr> <th style="width:30%;">First name</th> <th style="width:30%;">Last name</th> <th style="width:10%;"></th> <th style="width:10%;"></th> <th style="width:10%;"></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td style="text-align: center;">:</td><td> </td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td style="text-align: center;">:</td><td> </td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td style="text-align: center;">:</td><td> </td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td style="text-align: center;">:</td><td> </td><td style="text-align: center;"><input type="checkbox"/></td></tr> </tbody> </table>	(1) Dependents: (see page 9)		(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)	First name	Last name						:		<input type="checkbox"/>			:		<input type="checkbox"/>			:		<input type="checkbox"/>			:		<input type="checkbox"/>	
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First name	Last name																														
		:		<input type="checkbox"/>																											
		:		<input type="checkbox"/>																											
		:		<input type="checkbox"/>																											
		:		<input type="checkbox"/>																											
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 11) 10b	10b		
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 11)	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	16a	16b Taxable amount (see page 12)	16b
17a Pensions and annuities 17a	17a	17b Taxable amount (see page 13)	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 16)	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		
24 Educator expenses (see page 16) 24	24		
25 Health savings account deduction. Attach Form 8889 25	25		
26 Moving expenses. Attach Form 3903 26	26		
27 Self-employed SEP, SIMPLE, and qualified plans 27	27		
28 Self-employed health insurance deduction (see page 16) 28	28		
29 Penalty on early withdrawal of savings 29	29		
30 Scholarship and fellowship grants excluded 30	30		
31 IRA deduction (see page 17) 31	31		
32 Student loan interest deduction (see page 19) 32	32		
33 Domestic production activities deduction. Attach Form 8903 33	33		
34 Add lines 24 through 33 34	34		
35 Subtract line 34 from line 23. This is your adjusted gross income ▶	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 21)	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 22). 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 22). 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 23)	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 27)	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 (Form 1040A or 1040)	60	
	61 Additional child tax credit. Attach Form 8812	61	
	62 Amount paid with request for extension to file (see page 28)	62	
	63 Excess social security and tier 1 RRTA tax withheld (see page 28)	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 28 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 29	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 31)? **Yes.** Complete the following. **No**

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

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 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 32, 33, and 34.)

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: <i>If you made a gift and received a benefit in return, see page 32.</i>				
	4	Gifts by cash or check. If you made any gift of \$250 or more, see pages 32 and 33	4			
	5	Other than by cash or check. If you made any gift of \$250 or more, see pages 32 and 33. You must attach Form 8283 if the amount of your deduction (defined on page 33) 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 33				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 33 ▶	9			
	10	Tax preparation fees	10			
	11	Other expenses. See page 34 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 34 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 34 for the amount to enter here and on Form 1040NR, line 37.				17

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see page 35)

Nature of income		Enter amount of income under the appropriate rate of tax (see page 35)							
		(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)–(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)–(d) of line 14. Enter the total here and on Form 1040NR, line 52									15

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.	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	

Other Information (see page 37)

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 List all dates you entered and left the United States during 2009 (see page 37).
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 38).

(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**