

April 21, 2016

1040NR Individual ATS Scenario 5

Taxpayer: John Pear

SSN: 123-00-5555

Forms Included in the Scenario:

- Form 1040NR
- Form 8840
- Form 8843
- Form RRB-1042S

Additional information:

John Pear

100 Sainte Chapelle

Paris, FR 75001

Identity Protection PIN: 123456

Form RRB-1042S

NameLine1Txt	John Pear
PrimarySSN	123-00-5555
ForeignAddress	100 Sainte Chapelle Paris FR, 75001
GrossSocSecBnftTier1PaidAmt	1,000.00
NetSocSecBnftTier1PaidAmt	1,000.00
FederalIncomeTaxWithheldAmt	255.00

Return Summary:

This return is a married nonresident alien. The taxpayer signed the return using a self-select signature pin method.

Form **1040NR**

Department of the Treasury  
Internal Revenue Service

**U.S. Nonresident Alien Income Tax Return**  
Information about Form 1040NR and its separate instructions is at [www.irs.gov/form1040nr](http://www.irs.gov/form1040nr).

For the year January 1–December 31, 2016, or other tax year

beginning 1-1, 2016, and ending 12-31, 20 16

OMB No. 1545-0074

**2016**

Please print  
or type

Your first name and initial <u>John</u>	Last name <u>Pear</u>	Identifying number (see instructions) <u>123-00-5555</u>
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. <u>100 Sainte Chapelle</u>		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>Paris</u>		
Foreign country name <u>FR</u>	Foreign province/state/county	Foreign postal code <u>75001</u>

**Filing  
Status**

Check only  
one box.

<b>1</b> <input type="checkbox"/> Single resident of Canada or Mexico or single U.S. national	<b>4</b> <input type="checkbox"/> Married resident of South Korea
<b>2</b> <input type="checkbox"/> Other single nonresident alien	<b>5</b> <input checked="" type="checkbox"/> Other married nonresident alien
<b>3</b> <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national	<b>6</b> <input type="checkbox"/> 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 <u>Joan</u>	(ii) Spouse's last name <u>Pear</u>	(iii) Spouse's identifying number <u>123-00-5550</u>
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**Exemptions**

If more  
than four  
dependents,  
see instructions.

<b>7a</b> <input checked="" type="checkbox"/> <b>Yourself.</b> If someone can claim you as a dependent, <b>do not</b> check box 7a . . . . .				<b>Boxes checked on 7a and 7b No. of children on 7c who:</b> • lived with you _____ • did not live with you due to divorce or separation (see instructions) _____ Dependents on 7c not entered above _____
<b>b</b> <input type="checkbox"/> <b>Spouse.</b> Check box 7b only if you checked box 3 or 4 above <b>and</b> your spouse <b>did not</b> have any U.S. gross income . . . . .				
<b>c Dependents:</b> (see instructions)	<b>(2)</b> Dependent's identifying number	<b>(3)</b> Dependent's relationship to you	<b>(4)</b> <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)	
<b>(1)</b> First name Last name			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>d</b> Total number of exemptions claimed . . . . .				<b>Add numbers on lines above</b> <b>▶</b> <span style="border: 1px solid black; padding: 2px 10px;"> </span>

**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.

<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. <b>Do not</b> 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>16b</b>	
<b>17a</b> Pensions and annuities . . . . .	<b>17a</b>	
<b>17b</b> Taxable amount (see instructions) . . . . .	<b>17b</b>	
<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>▶</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> Deductible part 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>▶</b>	<b>36</b>	

**Tax and Credits**

<b>37</b>	Amount from line 36 (adjusted gross income)	<b>37</b>	
<b>38</b>	<b>Itemized deductions</b> from page 3, Schedule A, line 15	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37	<b>39</b>	
<b>40</b>	Exemptions (see instructions)	<b>40</b>	
<b>41</b>	<b>Taxable income.</b> Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	<b>41</b>	
<b>42</b>	<b>Tax</b> (see instructions). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	<b>42</b>	
<b>43</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>43</b>	
<b>44</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>44</b>	
<b>45</b>	Add lines 42, 43, and 44	<b>45</b>	
<b>46</b>	Foreign tax credit. Attach Form 1116 if required	<b>46</b>	
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>47</b>	
<b>48</b>	Retirement savings contributions credit. Attach Form 8880	<b>48</b>	
<b>49</b>	Child tax credit. Attach Schedule 8812, if required	<b>49</b>	
<b>50</b>	Residential energy credits. Attach Form 5695	<b>50</b>	
<b>51</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>51</b>	
<b>52</b>	Add lines 46 through 51. These are your <b>total credits</b>	<b>52</b>	
<b>53</b>	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0-	<b>53</b>	

**Other Taxes**

<b>54</b>	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	<b>54</b>	
<b>55</b>	Self-employment tax. Attach Schedule SE (Form 1040)	<b>55</b>	
<b>56</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>56</b>	
<b>57</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>57</b>	
<b>58</b>	Transportation tax (see instructions)	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H (Form 1040)	<b>59a</b>	
<b>59b</b>	<b>b</b> First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	
<b>61</b>	Add lines 53 through 60. This is your <b>total tax</b>	<b>61</b>	

**Payments**

<b>62</b>	Federal income tax withheld from:	<b>62a</b>	
<b>a</b>	Form(s) W-2 and 1099	<b>62b</b>	
<b>b</b>	Form(s) 8805	<b>62c</b>	
<b>c</b>	Form(s) 8288-A	<b>62d</b>	
<b>d</b>	Form(s) 1042-S	<b>63</b>	
<b>63</b>	2016 estimated tax payments and amount applied from 2015 return	<b>64</b>	
<b>64</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	
<b>65</b>	Net premium tax credit. Attach Form 8962	<b>66</b>	
<b>66</b>	Amount paid with request for extension to file (see instructions)	<b>67</b>	
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see instructions)	<b>68</b>	
<b>68</b>	Credit for federal tax paid on fuels. Attach Form 4136	<b>69</b>	
<b>69</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>70</b>	
<b>70</b>	Credit for amount paid with Form 1040-C	<b>71</b>	
<b>71</b>	Add lines 62a through 70. These are your <b>total payments</b>	<b>71</b>	

**Refund**Direct deposit?  
See instructions.

<b>72</b>	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>	<b>72</b>	
<b>73a</b>	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>73a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
<b>74</b>	Amount of line 72 you want <b>applied to your 2017 estimated tax</b>	<b>74</b>	

**Amount You Owe**

<b>75</b>	<b>Amount you owe.</b> Subtract line 71 from line 61. For details on how to pay, see instructions	<b>75</b>	
<b>76</b>	Estimated tax penalty (see instructions)	<b>76</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☐ **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

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

**Schedule A—Itemized Deductions** (see instructions)

07

<b>Taxes You Paid</b>	<b>1</b>	State and local income taxes . . . . .				<b>1</b>	
<b>Gifts to U.S. Charities</b>		<b>Caution:</b> If you made a gift and received a benefit in return, see instructions.					
	<b>2</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>				
	<b>3</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>3</b>				
	<b>4</b>	Carryover from prior year . . . . .	<b>4</b>				
	<b>5</b>	Add lines 2 through 4 . . . . .				<b>5</b>	
<b>Casualty and Theft Losses</b>	<b>6</b>	Casualty or theft loss(es). Attach Form 4684. See instructions . . . . .				<b>6</b>	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>7</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>7</b>				
	<b>8</b>	Tax preparation fees . . . . .	<b>8</b>				
	<b>9</b>	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____	<b>9</b>				
	<b>10</b>	Add lines 7 through 9 . . . . .	<b>10</b>				
	<b>11</b>	Enter the amount from Form 1040NR, line 37 . . . . .	<b>11</b>				
	<b>12</b>	Multiply line 11 by 2% (0.02) . . . . .	<b>12</b>				
	<b>13</b>	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0- . . . . .				<b>13</b>	
<b>Other Miscellaneous Deductions</b>	<b>14</b>	Other—see instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____ _____ _____ _____ _____ _____					
						<b>14</b>	
<b>Total Itemized Deductions</b>	<b>15</b>	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$311,300 if you checked box 6; • \$259,400 if you checked box 1 or 2; or • \$155,650 if you checked box 3, 4, or 5? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.				<b>15</b>	

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

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)									
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)			
								%		%	
<b>1</b>	Dividends paid by:										
<b>a</b>	U.S. corporations . . . . .	<b>1a</b>									
<b>b</b>	Foreign corporations . . . . .	<b>1b</b>									
<b>2</b>	Interest:										
<b>a</b>	Mortgage . . . . .	<b>2a</b>									
<b>b</b>	Paid by foreign corporations . . . . .	<b>2b</b>									
<b>c</b>	Other . . . . .	<b>2c</b>									
<b>3</b>	Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>									
<b>4</b>	Motion picture or T.V. copyright royalties . . . . .	<b>4</b>									
<b>5</b>	Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>									
<b>6</b>	Real property income and natural resources royalties . . . . .	<b>6</b>									
<b>7</b>	Pensions and annuities . . . . .	<b>7</b>									
<b>8</b>	Social security benefits . . . . .	<b>8</b>									
<b>9</b>	Capital gain from line 18 below . . . . .	<b>9</b>									
<b>10</b>	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.										
<b>a</b>	Winnings _____										
<b>b</b>	Losses _____	<b>10c</b>									
<b>11</b>	Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed . . . . .	<b>11</b>									
<b>12</b>	Other (specify) ► _____	<b>12</b>									
<b>13</b>	Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>									
<b>14</b>	Multiply line 13 by rate of tax at top of each column . . . . .	<b>14</b>									
<b>15</b>	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54 . . . . .									<b>15</b>	

**Capital Gains and Losses From Sales or Exchanges of Property**

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)	
<b>17</b>	Add columns (f) and (g) of line 16 . . . . .					<b>17</b>	(	)	
<b>18</b>	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-) ►					<b>18</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? FR
- B** In what country did you claim residence for tax purposes during the tax year? FR
- 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, for expatriation rules that 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. B1/B2
- 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 2016 (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
06/14/15	12/11/15		
08/14/14	08/29/14		

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2014 0, 2015 15, and 2016 180
- 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) through (3) 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
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . . ☐ Yes ☐ No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.

Form **8840****Closer Connection Exception Statement for Aliens**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service▶ Attach to Form 1040NR or Form 1040NR-EZ.  
▶ Information about Form 8840 and its instructions is at [www.irs.gov/form8840](http://www.irs.gov/form8840).**2016**Attachment  
Sequence No. **101**

For the year January 1—December 31, 2016, or other tax year

beginning 1-1, 2016, and ending 12-31, 20 16.

Your first name and initial

John

Last name

Pear

Your U.S. taxpayer identification number, if any

123-00-5555**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your U.S.  
tax return**

Address in country of residence

Address in the United States

**Part I General Information**

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States ▶ B1/B2 6/14/2015
- 2 Of what country or countries were you a citizen during the tax year? FR
- 3 What country or countries issued you a passport? FR
- 4 Enter your passport number(s) ▶ 0BCD50388
- 5 Enter the number of days you were present in the United States during:  
2016 180 2015 15 2014 \_\_\_\_\_
- 6 During 2016, 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 change your status to that of a lawful permanent resident of the United States? See instructions ☐ Yes ☒ No

**Part II Closer Connection to One Foreign Country** (see instructions)

- 7 Where was your tax home during 2016? \_\_\_\_\_
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2016.  
▶ \_\_\_\_\_  
Next, complete Part IV.

**Part III Closer Connection to Two Foreign Countries** (see instructions)

- 9 Where was your tax home on January 1, 2016? \_\_\_\_\_
- 10 After changing your tax home from its location on January 1, 2016, where was your tax home for the remainder of 2016?  
\_\_\_\_\_  
\_\_\_\_\_
- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? ☐ Yes ☐ No  
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2016 or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? ☐ Yes ☐ No
- 13 Have you filed or will you file tax returns for 2016 in the countries listed on lines 9 and 10? ☐ Yes ☐ No  
If "Yes" to either line 12 or line 13, attach verification.  
If "No" to either line 12 or line 13, please explain ▶ \_\_\_\_\_

Next, complete Part IV.

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 15829P

Form **8840** (2016)

**Part IV Significant Contacts With Foreign Country or Countries in 2016**

- 14** Where was your regular or principal permanent home located during 2016? See instructions. FR
- 15** If you had more than one permanent home available to you at all times during 2016, list the location of each and explain ►
- 16** Where was your family located? FR
- 17** Where was your automobile(s) located? FR
- 18** Where was your automobile(s) registered? FR
- 19** Where were your personal belongings, furniture, etc., located? FR
- 20** Where was the bank(s) with which you conducted your routine personal banking activities located?
- a** FR **c** \_\_\_\_\_
- b** \_\_\_\_\_ **d** \_\_\_\_\_
- 21** Did you conduct business activities in a location other than your tax home? ☐ Yes ☒ No  
If "Yes," where? \_\_\_\_\_
- 22a** Where was your driver's license issued? FR
- b** If you hold a second driver's license, where was it issued? \_\_\_\_\_
- 23** Where were you registered to vote? FR
- 24** When completing official documents, forms, etc., what country do you list as your residence? FR
- 25** Have you ever completed:
- a** Form W-8BEN or any other W-8 form (relating to foreign status)? ☐ Yes ☒ No
- b** Form W-9, Request for Taxpayer Identification Number and Certification? ☐ Yes ☒ No
- c** Form 1078, Certificate of Alien Claiming Residence in the United States? ☐ Yes ☒ No
- d** Any other U.S. official forms? If "Yes," indicate the form(s) ► ☐ Yes ☒ No
- 26** In what country or countries did you keep your personal, financial, and legal documents? FR
- 27** From what country or countries did you derive the majority of your 2016 income? FR
- 28** Did you have any income from U.S. sources? ☒ Yes ☐ No  
If "Yes," what type? Railroad Retirement Board
- 29** In what country or countries were your investments located? See instructions. \_\_\_\_\_
- 30** Did you qualify for any type of "national" health plan sponsored by a foreign government? ☐ Yes ☒ No  
If "Yes," in what country? \_\_\_\_\_  
If "No," please explain ► \_\_\_\_\_  
If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

**Sign here only if you are filing this form by itself and not with your U.S. tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

Form **8843****Statement for Exempt Individuals and Individuals  
With a Medical Condition****For use by alien individuals only.**► Information about Form 8843 and its instructions is at [www.irs.gov/form8843](http://www.irs.gov/form8843).

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue ServiceFor the year January 1—December 31, 2016, or other tax year  
beginning 1-1, 2016, and ending 12-31, 20 16.

Your first name and initial

John

Last name

Pear

Your U.S. taxpayer identification number, if any

123-00-5555**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your tax  
return**

Address in country of residence

Address in the United States

**Part I General Information**

- 1a** Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ► \_\_\_\_\_
- b** Current nonimmigrant status and date of change (see instructions) ► \_\_\_\_\_
- 2** Of what country were you a citizen during the tax year? \_\_\_\_\_
- 3a** What country issued you a passport? \_\_\_\_\_
- b** Enter your passport number ► \_\_\_\_\_
- 4a** Enter the actual number of days you were present in the United States during:  
2016 \_\_\_\_\_ 2015 \_\_\_\_\_ 2014 \_\_\_\_\_
- b** Enter the number of days in 2016 you claim you can exclude for purposes of the substantial presence test ► 10

**Part II Teachers and Trainees**

- 5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2016 ► \_\_\_\_\_
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ► \_\_\_\_\_
- 7** Enter the type of U.S. visa (J or Q) you held during: ► 2010 \_\_\_\_\_ 2011 \_\_\_\_\_  
2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_. If the type of visa you held during any  
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8** Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior  
calendar years (2010 through 2015)? . . . . . ☐ Yes ☐ No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless  
you meet the *Exception* explained in the instructions.

**Part III Students**

- 9** Enter the name, address, and telephone number of the academic institution you attended during 2016 ► \_\_\_\_\_
- 10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated  
in during 2016 ► \_\_\_\_\_
- 11** Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2010 \_\_\_\_\_ 2011 \_\_\_\_\_  
2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_. If the type of visa you held during any  
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12** Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar  
years? . . . . . ☐ Yes ☐ No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to  
establish that you do not intend to reside permanently in the United States.
- 13** During 2016, 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 change your status to that of a lawful permanent  
resident of the United States? . . . . . ☐ Yes ☐ No
- 14** If you checked the "Yes" box on line 13, explain ► \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2016 and the dates of competition ► .....

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ► .....

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States ► Ebola virus

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ► 8/24/2015

**c** Enter the date you actually left the United States ► 12/11/2015

**18 Physician's Statement:**

I certify that \_\_\_\_\_

Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

►

\_\_\_\_\_  
Your signature

►

\_\_\_\_\_  
Date