

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2001, or other tax year

2001

beginning , 2001, 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 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."	

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 (year spouse died ▶). (See page 8.)		

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 your 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 ▶

7c Dependents:*	(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)
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

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

**Applies generally only to residents of Canada and Mexico and to U.S. nationals. (See page 8.)

d Total number of exemptions claimed

Income Effectively Connected With U.S. Trade/Business	8 Wages, salaries, tips, etc. Attach Form(s) W-2		8
		9a Taxable interest	9b Tax-exempt interest. Do not include on line 9a
	10 Ordinary dividends		10
	11 Taxable refunds, credits, or offsets of state and local income taxes (see page 10)		11
	12 Scholarship and fellowship grants. Attach explanation (see page 10)		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 Total IRA distributions	16b Taxable amount (see page 11)	16b
	17a Total pensions and annuities	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 13)		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 IRA deduction (see page 13)	24	
	25 Student loan interest deduction (see page 13)	25	
	26 Archer MSA deduction. Attach Form 8853	26	
	27 Moving expenses. Attach Form 3903	27	
	28 Self-employed health insurance deduction (see page 14)	28	
	29 Self-employed SEP, SIMPLE, and qualified plans	29	
	30 Penalty on early withdrawal of savings	30	
	31 Scholarship and fellowship grants excluded	31	
	32 Add lines 24 through 31	32	
	33 Subtract line 32 from line 23. Enter here and on line 34. This is your adjusted gross income. ▶	33	

Enclose, but do not attach, any payment.

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

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 15). 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 Child tax credit (see page 17)	44		
45 Adoption credit. Attach Form 8839	45		
46 Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) _____	46		
47 Add lines 42 through 46. These are your total credits ▶	47		
48 Subtract line 47 from line 41. If line 47 is more than line 41, enter -0- ▶	48		
Other Taxes	49 Tax on income not effectively connected with a U.S. trade or business from page 4, line 83	49	
	50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	
	51 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	51	
	52 Transportation tax (see page 18)	52	
	53 Household employment taxes. Attach Schedule H (Form 1040)	53	
	54 Add lines 48 through 53. This is your total tax ▶	54	
Payments	55 Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	55	
	56 2001 estimated tax payments and amount applied from 2000 return	56	
	57 Excess social security and RRTA tax withheld (see page 19)	57	
	58 Additional child tax credit. Attach Form 8812	58	
	59 Amount paid with Form 4868 (request for extension)	59	
	60 Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	60	
	61 Credit for amount paid with Form 1040-C.	61	
	62 U.S. tax withheld at source: a From page 4, line 80	62a	
	b By partnerships under section 1446 (from Form(s) 8805 or 1042-S)	62b	
	63 U.S. tax withheld on dispositions of U.S. real property interests: a From Form(s) 8288-A	63a	
b From Form(s) 1042-S	63b		
64 Add lines 55 through 63b. These are your total payments ▶	64		
Refund <small>Direct deposit? See page 20 and fill in 66b, 66c, and 66d.</small>	65 If line 64 is more than line 54, subtract line 54 from line 64. This is the amount you overpaid	65	
	66a Amount of line 65 you want refunded to you ▶ b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	66a	
67 Amount of line 65 you want applied to your 2002 estimated tax ▶	67		
Amount You Owe	68 Amount you owe. Subtract line 64 from line 54. For details on how to pay, see page 20 ▶	68	
	69 Estimated tax penalty. Also include on line 68	69	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 21)? <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"/>) <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 <input type="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>
Paid Preparer's Use Only	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Preparer's SSN or PTIN <input type="text"/>
		Phone no. (<input type="text"/>) <input type="text"/>	

Schedule A—Itemized Deductions (See pages 21, 22, and 23.)

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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	<i>Caution: If you made a gift and received a benefit in return, see page 21.</i>						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 22.	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 22. 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				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 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—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶					16
Total Itemized Deductions	17	Is Form 1040NR, line 34, over \$132,950 (over \$66,475 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 23 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 23 and 24)							
		(b) 10%		(c) 15%		(d) 30%		(e) Other (specify)	
							%%
70 Dividends paid by:									
a U.S. corporations	70a								
b Foreign corporations	70b								
71 Interest:									
a Mortgage	71a								
b Paid by foreign corporations	71b								
c Other	71c								
72 Industrial royalties (patents, trademarks, etc.)	72								
73 Motion picture or T.V. copyright royalties	73								
74 Other royalties (copyrights, recording, publishing, etc.)	74								
75 Real property income and natural resources royalties	75								
76 Pensions and annuities	76								
77 Social security benefits	77								
78 Gains (include capital gain from line 86 below)	78								
79 Other (specify) ▶	79								
80 Total U.S. tax withheld at source. Add column (a) of lines 70a through 79. Enter the total here and on Form 1040NR, line 62a. ▶	80								
81 Add lines 70a through 79 in columns (b)-(e)	81								
82 Multiply line 81 by rate of tax at top of each column	82								
83 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)-(e) of line 82. Enter the total here and on Form 1040NR, line 49 ▶	83								

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.	84 (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)
	85 Add columns (f) and (g) of line 84					85 ()	
	86 Capital gain. Combine columns (f) and (g) of line 85. Enter the net gain here and on line 78 above (if a loss, enter -0-) ▶					86	

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 ▶
- E Date you entered the United States ▶
- 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:
1999, 2000, and 2001
- 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 2001? 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 56, 59, and 61?
- 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 2001 (also, include this exempt income on
line 22 of Form 1040NR) ▶.....
.....
.....
For 2000 ▶.....
.....
.....

• 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 2001 ▶.....
.....
.....
For 2000 ▶.....
.....
.....

• 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
2001? 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 25)? Yes No
If "Yes," you must attach an annual
information statement.
- Q During 2001, 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 ▶.....
.....
.....

