

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2002, or other tax year

2002

beginning , 2002, 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: 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."

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

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.)
7a Yourself 7b Spouse
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

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)

*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

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

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
9a Taxable interest
b Tax-exempt interest. Do not include on line 9a
10 Ordinary dividends
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 9)
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 9)
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here
15 Other gains or (losses). Attach Form 4797
16a Total IRA distributions
16b Taxable amount (see page 10)
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 12)
22 Total income exempt by a treaty from page 5, Item M
23 Add lines 8, 9a, 10–15, 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 13)
26 Student loan interest deduction (see page 13)
27 Archer MSA deduction. Attach Form 8853
28 Moving expenses. Attach Form 3903
29 Self-employed health insurance deduction (see page 14)
30 Self-employed SEP, SIMPLE, and qualified plans
31 Penalty on early withdrawal of savings
32 Scholarship and fellowship grants excluded
33 Add lines 24 through 32
34 Subtract line 33 from line 23. Enter here and on line 35. This is your adjusted gross income.

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

