Form 1040NR U.S. Nonresident Alien Income Tax Return

Department of the Treasury
Internal Revenue Service

For the year January 1–December 31, 2005, or other tax year beginning , 2005, and ending , 20

OMB No. 1545-0074

2005

Please print or type.

Your first name and initial	Last name	Identifying number (see page 8 of inst.)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 8.		Check if: ☐ Individual ☐ Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, see page 8.		**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 30.**
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."	

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

Filing Status and Exemptions for Individuals (see page 8)

Filing status. Check only one box (1–6 below).

		7a Yourself	7b Spouse
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 — If you check box 7b, enter your spouse's identifying number ▶		
4	☐ Married resident of Japan (see page 9) or the Republic of Korea		
5	☐ Other married nonresident alien		
6	☐ Qualifying widow(er) with dependent child (see page 9)		

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 ▶

7c Dependents: (see page 9)

(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 9)
				☐
				☐
				☐
				☐

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 ▶

d Total number of exemptions claimed . . . Add numbers entered on lines above ▶

Income Effectively Connected With U.S. Trade/Business

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	
10a	Ordinary dividends		10a
b	Qualified dividends (see page 11)	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 ☐		14
15	Other gains or (losses). Attach Form 4797		15
16a	IRA distributions 16a — 16b Taxable amount (see page 12)		16b
17a	Pensions and annuities 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		20
21	Other income. List type and amount (see page 14)		21
22	Total income exempt by a treaty from page 5, Item M	22	
23	Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your **total effectively connected income** ▶		23

Adjusted Gross Income

24	Educator expenses (see page 14)	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Self-employed SEP, SIMPLE, and qualified plans	27	
28	Self-employed health insurance deduction (see page 15)	28	
29	Penalty on early withdrawal of savings	29	
30	Scholarship and fellowship grants excluded	30	
31	IRA deduction (see page 15)	31	
32	Student loan interest deduction (see page 16)	32	
33	Domestic production activities deduction. Attach Form 8903	33	
34	Add lines 24 through 33		34
35	Subtract line 34 from line 23. Enter here and on line 36. 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 17)		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 17). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972		41
42	**Alternative minimum tax** (see page 18). 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 19). Attach Form 8901 if required	47	
48	Adoption credit. Attach Form 8839	48	
49	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8859	49	
50	Other credits. Check applicable box(es): **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Form ________	50	
51	Add lines 44 through 50. These are your **total credits**		51
52	Subtract line 51 from line 43. If line 51 is more than line 43, enter -0- ▶		52

Other Taxes

53	Tax on income not effectively connected with a U.S. trade or business from page 4, line 88	53
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54
55	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	55
56	Transportation tax (see page 21)	56
57	Household employment taxes. Attach Schedule H (Form 1040)	57
58	Add lines 52 through 57. This is your **total tax** ▶	58

Payments

59	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	59	
60	2005 estimated tax payments and amount applied from 2004 return	60	
61	Excess social security and tier 1 RRTA tax withheld (see page 22)	61	
62	Additional child tax credit. Attach Form 8812	62	
63	Amount paid with Form 4868 (request for extension)	63	
64	Other payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	64	
65	Credit for amount paid with Form 1040-C	65	
66	U.S. tax withheld at source from page 4, line 85	66	
67	U.S. tax withheld at source by partnerships under section 1446:		
a	From Form(s) 8805	67a	
b	From Form(s) 1042-S	67b	
68	U.S. tax withheld on dispositions of U.S. real property interests:		
a	From Form(s) 8288-A	68a	
b	From Form(s) 1042-S	68b	
69	Add lines 59 through 68b. These are your **total payments** ▶		69

Refund

Direct deposit? See page 22.

70	If line 69 is more than line 58, subtract line 58 from line 69. This is the amount you **overpaid**		70
71a	Amount of line 70 you want **refunded to you.**		71a
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
72	Amount of line 70 you want **applied to your 2006 estimated tax** ▶	72	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 58. For details on how to pay, see page 23 ▶		73
74	Estimated tax penalty. Also include on line 73	74	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 24)? ☐ **Yes.** Complete the following. ☐ **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

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 24, 25, 26, and 27.)

07

State and Local Income Taxes	1	State income taxes	1	
	2	Local income taxes	2	
	3	Add lines 1 and 2		3
Total Gifts to U.S. Charities		**Caution:** *If you made a gift and received a benefit in return, see page 24.*		
	4a	Total gifts by cash or check. If you made any gift of $250 or more, see page 24	4a	
	4b	Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page 25) . 4b		
	5	Other than by cash or check. If you made any gift of $250 or more, see page 24. You **must** attach Form 8283 if "the amount of your deduction" (see definition on page 25) is more than $500	5	
	6	Carryover from prior year	6	
	7	Add lines 4a, 5, and 6		7
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 25		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 26 ▶	9	
	10	Tax preparation fees	10	
	11	Other expenses. See page 26 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 26 for expenses to deduct here. List type and amount ▶		16
Total Itemized Deductions	17	Is Form 1040NR, line 36, over $145,950 (over $72,975 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 37. ☐ **Yes.** Your deduction may be limited. See page 27 for the amount to enter here and on Form 1040NR, line 37. ▶		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 page 27)				
			(b) 10%	(c) 15%	(d) 30%	(e) Other (specify) ____%	(e) Other (specify) ____%
75 Dividends paid by:							
a U.S. corporations	75a						
b Foreign corporations	75b						
76 Interest:							
a Mortgage	76a						
b Paid by foreign corporations	76b						
c Other	76c						
77 Industrial royalties (patents, trademarks, etc.)	77						
78 Motion picture or T.V. copyright royalties	78						
79 Other royalties (copyrights, recording, publishing, etc.)	79						
80 Real property income and natural resources royalties	80						
81 Pensions and annuities	81						
82 Social security benefits	82						
83 Gains (include capital gain from line 91 below)	83						
84 Other (specify) ▶ ________________	84						
85 **Total U.S. tax withheld at source.** Add column (a) of lines 75a through 84. Enter the total here and on Form 1040NR, line 66 ▶	85						
86 Add lines 75a through 84 in columns (b)–(e)	86						
87 **Multiply line 86 by rate of tax at top of each column**	87						

88 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (b)–(e) of line 87. Enter the total here and on Form 1040NR, line 53 ▶ 88 ____

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.

89 (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)
90 Add columns (f) and (g) of line 89				90	( )	
91 **Capital gain.** Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-) ▶					91	

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 27) ▶

E Date you entered the United States (see page 27) ▶

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:

2003 ______ , 2004 ______ , and 2005 ______ .

I If you are a resident of Canada, Mexico, the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005) 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 the Republic of Korea (South Korea) or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005) 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 treaty between the United States and the Republic of Korea (South Korea) or Article 4 of the old income tax treaty between the United States and Japan.

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 2005? . . . . ☐ 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 60, 63, and 65?

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 28 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, 11-15, 16b, or 17b–21 of Form 1040NR.

  For 2005 (also, include this exempt income on line 22 of Form 1040NR) ▶

  For 2004 ▶
- 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 2005 ▶

  For 2004 ▶
- 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 2005? . . . . ☐ 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 28)? . . . . ☐ Yes ☐ No

If "Yes," you must attach an annual information statement.

Q During 2005, 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 ▶