

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2008, or other tax year

OMB No. 1545-0074

2008

beginning

, 2008, and ending

, 20

Please print or type.

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

Enclose, but do not attach, any payment.

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.				Type of entry visa (see page 7)	
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 pages 7 and 8)				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 the Republic of Korea (South Korea)			
5	<input type="checkbox"/>	Other married nonresident alien			
6	<input type="checkbox"/>	Qualifying widow(er) with dependent child (see page 7)			

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: (see page 8)		(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)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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 ▶

d Total number of exemptions claimed				
--------------------------------------	--	--	--	--

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 10)			10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 10)			11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (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 IRA distributions	16a	16b Taxable amount (see page 11)	16b	
17a Pensions and annuities	17a	17b Taxable amount (see page 12)	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	

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 14)			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 15)			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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> 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 20). Attach Form 8901 if required	47			
48	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 5695	48			
49	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	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, line 88	52		
	53	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	53		
	54	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	54		
	55	Transportation tax (see page 20)	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 from Forms W-2, 1099, 1042-S, etc.	58	
59		2008 estimated tax payments and amount applied from 2007 return	59		
60		Excess social security and tier 1 RRTA tax withheld (see page 22)	60		
61		Additional child tax credit. Attach Form 8812	61		
62		Amount paid with Form 4868 (request for extension)	62		
63		Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	63		
64		Credit for amount paid with Form 1040-C	64		
65		U.S. tax withheld at source from page 4, line 85	65		
66		U.S. tax withheld at source by partnerships under section 1446:			
a		From Form(s) 8805	66a		
b		From Form(s) 1042-S	66b		
67		U.S. tax withheld on dispositions of U.S. real property interests:			
a		From Form(s) 8288-A	67a		
b		From Form(s) 1042-S	67b		
68	Refundable credit for prior year minimum tax from Form 8801, line 30	68			
69	Add lines 58 through 68. These are your total payments	69			
Refund <small>Direct deposit? See page 22.</small>	70	If line 69 is more than line 57, subtract line 57 from line 69. This is the amount you overpaid	70		
	71a	Amount of line 70 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	71a		
Amount You Owe	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input type="text"/>			
	72	Amount of line 70 you want applied to your 2009 estimated tax	72		
Third Party Designee	73	Amount you owe. Subtract line 69 from line 57. For details on how to pay, see page 23	73		
	74	Estimated tax penalty. Also include on line 73	74		
Sign Here <small>Keep a copy of this return for your records.</small>	Do you want to allow another person to discuss this return with the IRS (see page 24)? <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"/>)	Personal identification number (PIN) <input type="text"/>		
Paid Preparer's Use Only	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"/>	Preparer's SSN or PTIN <input type="text"/>	
	Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. <input type="text"/> (<input type="text"/>)		

Schedule A—Itemized Deductions (See pages 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 25.				
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 25	4			
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 25. You must attach Form 8283 if "the amount of your deduction" (see definition on page 26) 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 26			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 27 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 27 for expenses to deduct here. List type and amount ▶ .			16	
Total Itemized Deductions	17	Is Form 1040NR, line 36, over \$159,950 (over \$79,975 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 27 for the amount to enter here and on Form 1040NR, line 37. } ▶			17	

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 28)										
				(b) 10%		(c) 15%		(d) 30%		(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 65	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 52											88		

<p>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).</p> <p>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.</p>	<p>89 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)</p>	<p>(b) Date acquired (mo., day, yr.)</p>	<p>(c) Date sold (mo., day, yr.)</p>	<p>(d) Sales price</p>		<p>(e) Cost or other basis</p>	<p>(f) LOSS If (e) is more than (d), subtract (d) from (e)</p>	<p>(g) GAIN If (d) is more than (e), subtract (e) from (d)</p>	
<p>90 Add columns (f) and (g) of line 89</p>						<p>90 (</p>)		
<p>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-) ►</p>							<p>91</p>		

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** Current nonimmigrant status and date of change (see page 28) ►**E** Date you entered the United States (see page 28) ►**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:
2006, 2007, and 2008**I** If you are a resident of Canada, Mexico, or the Republic of Korea (South 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 the Republic of Korea (South 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 treaty between the United States and the Republic of Korea (South 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 2008? ☐ 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 pages 28 and 29 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 2008 (also, include this exempt income on line 22 of Form 1040NR) ►

For 2007 ►

• 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 2008 ►

For 2007 ►

• 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 2008? ☐ 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 29)? ☐ Yes ☐ No

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

Q During 2008, 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 ►**R** Check this box if you have received compensation income of \$250,000 or more and you are using an alternative basis to determine the source of this compensation income (see page 29) ► ☐