

**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 2000, or other tax year

**2000**

beginning , 2000, and ending , 20

Please print or type.

Your first name and initial	Last name	Identifying number (see page 5 of inst.)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 5.		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 5.		<b>For Disclosure and Paperwork Reduction Act Notice, see page 18.</b>
Country ▶	Of what country were you a citizen or national during the tax year? ▶	
Give address <b>outside the United States</b> to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a <b>permanent resident</b> . If same as above, write "Same."

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

Filing Status and Exemptions for Individuals (See page 6.)		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		
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 6.)		

**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:*		(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 6)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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 ▶  

\*Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6.)  
 \*\*Applies generally only to residents of Canada and Mexico and to U.S. nationals. (See page 6.)

**d** Total number of exemptions claimed . . . . .  

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	8	
9a	Taxable interest	9a	
9b	Tax-exempt interest. Do not include on line 9a	9b	
10	Ordinary dividends	10	
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 7)	11	
12	Scholarship and fellowship grants. Attach explanation (see page 7)	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	16a	
16b	Taxable amount (see page 7)	16b	
17a	Total pensions and annuities	17a	
17b	Taxable amount (see page 8)	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 9)	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	
24	IRA deduction (see page 9)	24	
25	Student loan interest deduction (see page 9)	25	
26	Medical savings account deduction. Attach Form 8853	26	
27	Moving expenses. Attach Form 3903	27	
28	Self-employed health insurance deduction (see page 10)	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	



**Schedule A—Itemized Deductions** (See pages 14, 15, and 16.)

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<b>State and Local Income Taxes</b>	1	State income taxes . . . . .	1				
	2	Local income taxes . . . . .	2				
	3	Add lines 1 and 2 . . . . .				3	
<b>Gifts to U.S. Charities</b>	<i>Caution: If you made a gift and received a benefit in return, see page 15.</i>						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 15. . . . .	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 15. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 15) is more than \$500 . . . . .	5				
	6	Carryover from prior year . . . . .	6				
	7	Add lines 4 through 6. . . . .				7	
<b>Casualty and Theft Losses</b>	8	Casualty or theft loss(es). Attach Form 4684 . . . . .				8	
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or Form 2106-EZ if required. See page 15 ▶ . . . . .	9				
	10	Tax preparation fees . . . . .	10				
	11	Other expenses. See page 16 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	
<b>Other Miscellaneous Deductions</b>	16	Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶ . . . . . ..... ..... ..... .....				16	
<b>Total Itemized Deductions</b>	17	Is Form 1040NR, line 34, over \$128,950 (over \$64,475 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? <b>No.</b> 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. } . . . ▶ <b>Yes.</b> Your deduction may be limited. See page 16 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, 1001 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 16 and 17)						(e) Other (specify)	
		(b) 10%	(c) 15%	(d) 30%	-----%		-----%		
<b>70</b> Dividends paid by:									
<b>a</b> U.S. corporations . . . . .	<b>70a</b>								
<b>b</b> Foreign corporations . . . . .	<b>70b</b>								
<b>71</b> Interest:									
<b>a</b> Mortgage . . . . .	<b>71a</b>								
<b>b</b> Paid by foreign corporations . . . . .	<b>71b</b>								
<b>c</b> Other . . . . .	<b>71c</b>								
<b>72</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>72</b>								
<b>73</b> Motion picture or T.V. copyright royalties . . . . .	<b>73</b>								
<b>74</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>74</b>								
<b>75</b> Real property income and natural resources royalties . . . . .	<b>75</b>								
<b>76</b> Pensions and annuities . . . . .	<b>76</b>								
<b>77</b> Social security benefits . . . . .	<b>77</b>								
<b>78</b> Gains (include capital gain from line 86 below) . . . . .	<b>78</b>								
<b>79</b> Other (specify) ▶ . . . . .	<b>79</b>								
<b>80</b> <b>Total U.S. tax withheld at source.</b> Add column (a) of lines 70a through 79. Enter the total here and on Form 1040NR, line 62a . . . . . ▶	<b>80</b>								
<b>81</b> Add lines 70a through 79 in columns (b)-(e) . . . . .		<b>81</b>							
<b>82</b> Multiply line 81 by rate of tax at top of each column . . . . .		<b>82</b>							
<b>83</b> <b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (b)-(e) of line 82. Enter the total here and on Form 1040NR, line 49 . . . . . ▶								<b>83</b>	

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

Enter only the capital gains and losses from property sales and 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.	<b>84</b> (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>85</b> Add columns (f) and (g) of line 84 . . . . .					<b>85</b> ( )	
	<b>86</b> <b>Capital gain.</b> Combine columns (f) and (g) of line 85. Enter the net gain here and on line 78 above (if a loss, enter -0-) ▶						<b>86</b>

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 visa number ▶.....  
..... and type of current visa and date  
of change ▶.....
- E Date you first 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 nonwork  
days) you were present in the United States during:  
1998 ....., 1999 ....., and 2000 .....
- 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 2000? . . . . .  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 17 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 2000 (also, include this exempt income on  
line 22 of Form 1040NR) ▶.....  
.....  
.....  
For 1999 ▶.....  
.....  
  
• 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 2000 ▶.....  
.....  
.....  
For 1999 ▶.....  
.....  
  
• 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  
2000? . . . . .  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 17)? . . . . .  Yes  No  
If "Yes," you must attach Form 8854 or  
attach an explanation as to why you are  
not submitting that form.
- Q During 2000, 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 ▶.....  
.....

