

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

For the year January 1–December 31, 2003, or other tax year

**2003**

beginning , 2003, 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.		<b>For Disclosure and Paperwork Reduction Act Notice, see page 27.</b>
	Country ▶	Of what country were you a citizen or national during the tax year? ▶	

<b>Filing Status and Exemptions for Individuals</b> (see page 7)		<b>7a</b>	<b>7b</b>
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 (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.**

Attach Forms W-2 here. Also attach Form(s) 1099-R if tax was withheld.	<b>7c Dependents:</b> (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)	No. of boxes checked on 7a and 7b ▶
	(1) First name Last name	:	:	<input type="checkbox"/>	No. of children on 7c who:
		:	:	<input type="checkbox"/>	lived with you ▶
		:	:	<input type="checkbox"/>	did not live with you due to divorce or separation ▶
	:	:	<input type="checkbox"/>	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	<b>8</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>8</b>		
	<b>9a</b> Taxable interest . . . . .	<b>9a</b>		
	<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 9a . . . . . <b>9b</b>			
	<b>10a</b> Ordinary dividends . . . . .	<b>10a</b>		
	<b>b</b> Qualified dividends (see page 10) . . . . . <b>10b</b>			
	<b>11</b> Taxable refunds, credits, or offsets of state and local income taxes (see page 10) . . . . .	<b>11</b>		
	<b>12</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10) . . . . .	<b>12</b>		
	<b>13</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>13</b>		
	<b>14a</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	<b>14a</b>		
	<b>b</b> If box on 14a is checked, enter post-May 5 capital gain distributions <b>14b</b>			
	<b>15</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>15</b>		
	<b>16a</b> Total IRA distributions . . . . . <b>16a</b>	<b>16b</b> Taxable amount (see page 11)	<b>16b</b>	
	<b>17a</b> Pensions and annuities . . . . . <b>17a</b>	<b>17b</b> Taxable amount (see page 11)	<b>17b</b>	
<b>18</b> Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>18</b>			
<b>19</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>19</b>			
<b>20</b> Unemployment compensation . . . . .	<b>20</b>			
<b>21</b> Other income. List type and amount (see page 13) . . . . .	<b>21</b>			
<b>22</b> Total income exempt by a treaty from page 5, Item M . . . . . <b>22</b>				
<b>23</b> Add lines 8, 9a, 10a, 11–14a, 15, 16b, and 17b–21. This is your <b>total effectively connected income</b> . . . . . ▶ <b>23</b>				
Adjusted Gross Income	<b>24</b> Educator expenses (see page 13) . . . . . <b>24</b>			
	<b>25</b> IRA deduction (see page 14) . . . . . <b>25</b>			
	<b>26</b> Student loan interest deduction (see page 14) . . . . . <b>26</b>			
	<b>27</b> Moving expenses. Attach Form 3903 . . . . . <b>27</b>			
	<b>28</b> Self-employed health insurance deduction (see page 14) . . . . . <b>28</b>			
	<b>29</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>29</b>			
	<b>30</b> Penalty on early withdrawal of savings . . . . . <b>30</b>			
	<b>31</b> Scholarship and fellowship grants excluded . . . . . <b>31</b>			
	<b>32</b> Add lines 24 through 31 . . . . . <b>32</b>			
	<b>33</b> Subtract line 32 from line 23. Enter here and on line 34. This is your <b>adjusted gross income</b> . . . . . ▶ <b>33</b>			



**Schedule A—Itemized Deductions** (See pages 22, 23, and 24.)

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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>	<b>Caution:</b> If you made a gift and received a benefit in return, see page 22.						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23. . . . .	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 23) 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. See page 23 . . . . .				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 24 ▶ . . . . .	9				
	10	Tax preparation fees . . . . .	10				
	11	Other expenses. See page 24 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—see page 24 for expenses to deduct here. List type and amount ▶ . . . . . ..... ..... ..... .....					16
<b>Total Itemized Deductions</b>	17	Is Form 1040NR, line 34, over \$139,500 (over \$69,750 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 24 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 24 and 25)							
		(b) 10%		(c) 15%		(d) 30%		(e) Other (specify)	
								..... %	..... %
<b>73</b> Dividends paid by:									
<b>a</b> U.S. corporations . . . . .	<b>73a</b>								
<b>b</b> Foreign corporations . . . . .	<b>73b</b>								
<b>74</b> Interest:									
<b>a</b> Mortgage . . . . .	<b>74a</b>								
<b>b</b> Paid by foreign corporations . . . . .	<b>74b</b>								
<b>c</b> Other . . . . .	<b>74c</b>								
<b>75</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>75</b>								
<b>76</b> Motion picture or T.V. copyright royalties . . . . .	<b>76</b>								
<b>77</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>77</b>								
<b>78</b> Real property income and natural resources royalties . . . . .	<b>78</b>								
<b>79</b> Pensions and annuities . . . . .	<b>79</b>								
<b>80</b> Social security benefits . . . . .	<b>80</b>								
<b>81</b> Gains (include capital gain from line 89 below) . . . . .	<b>81</b>								
<b>82</b> Other (specify) ▶ .....	<b>82</b>								
.....									
<b>83</b> <b>Total U.S. tax withheld at source.</b> Add column (a) of lines 73a through 82. Enter the total here and on Form 1040NR, line 64 . . . . . ▶	<b>83</b>								
<b>84</b> Add lines 73a through 82 in columns (b)–(e) . . . . .		<b>84</b>							
<b>85</b> Multiply line 84 by rate of tax at top of each column . . . . .		<b>85</b>							
<b>86</b> <b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (b)–(e) of line 85. Enter the total here and on Form 1040NR, line 51 . . . . . ▶								<b>86</b>	

**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.	<b>87</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>88</b> Add columns (f) and (g) of line 87 . . . . .					<b>88</b> ( )	
	<b>89</b> <b>Capital gain.</b> Combine columns (f) and (g) of line 88. Enter the net gain here and on line 81 above (if a loss, enter -0-) ▶					<b>89</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 current nonimmigrant status and date  
of change (see page 25) ▶ .....
- E Date you entered the United States (see page 25)  
▶ .....
- 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:  
2001 ....., 2002 ....., and 2003 .....
- I If you are a resident of Canada, Mexico,  
Japan, 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 Japan or 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  
treaties between the United States and Japan or 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 2003? . . . .  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 58, 61, and 63? .....
- 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 26 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, 11-14a, 15,  
16b, or 17b-21 of Form 1040NR:  
For 2003 (also, include this exempt income on  
line 22 of Form 1040NR) ▶ .....
  - For 2002 ▶ .....
  - 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 2003 ▶ .....
  - For 2002 ▶ .....
  - 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  
2003? . . . .  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 26)? . . . .  Yes  No  
If "Yes," you must attach an annual  
information statement.
- Q During 2003, 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 ▶ .....

