

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2011, or other tax year

2011

beginning , 2011, and ending , 20

Please print or type

Identifying number (see instructions)
Your first name and initial
Last name
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.
Check if: Individual
Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
Foreign country name
Foreign province/county
Foreign postal code

Filing Status

- 1 Single resident of Canada or Mexico or single U.S. national
2 Other single nonresident alien
3 Married resident of Canada or Mexico or married U.S. national
4 Married resident of South Korea
5 Other married nonresident alien
6 Qualifying widow(er) with dependent child (see instructions)
If you checked box 3 or 4 above, enter the information below.

Check only one box.

(i) Spouse's first name and initial
(ii) Spouse's last name
(iii) Spouse's identifying number

Exemptions

- 7a Yourself. If someone can claim you as a dependent, do not check box 7a
7b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income

Boxes checked on 7a and 7b

If more than four dependents, see instructions.

Table with columns: (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 instr.)

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 on lines above

Income Effectively Connected With U.S. Trade/Business

Table with columns: Description, Amount, Total. Rows include: 8 Wages, salaries, tips, etc. Attach Form(s) W-2; 9a Taxable interest; 9b Tax-exempt interest; 10a Ordinary dividends; 10b Qualified dividends; 11 Taxable refunds, credits, or offsets of state and local income taxes; 12 Scholarship and fellowship grants; 13 Business income or (loss); 14 Capital gain or (loss); 15 Other gains or (losses); 16a IRA distributions; 16b Taxable amount; 17a Pensions and annuities; 17b Taxable amount; 18 Rental real estate, royalties, partnerships, trusts, etc.; 19 Farm income or (loss); 20 Unemployment compensation; 21 Other income; 22 Total income exempt by a treaty; 23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income.

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Adjusted Gross Income

Table with columns: Description, Amount, Total. Rows include: 24 Educator expenses; 25 Health savings account deduction; 26 Moving expenses; 27 Deductible part of self-employment tax; 28 Self-employed SEP, SIMPLE, and qualified plans; 29 Self-employed health insurance deduction; 30 Penalty on early withdrawal of savings; 31 Scholarship and fellowship grants excluded; 32 IRA deduction; 33 Student loan interest deduction; 34 Domestic production activities deduction; 35 Add lines 24 through 34; 36 Subtract line 35 from line 23. This is your adjusted gross income.





**Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business** (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
<b>1</b>	Dividends paid by:								
<b>a</b>	U.S. corporations . . . . .	<b>1a</b>							
<b>b</b>	Foreign corporations . . . . .	<b>1b</b>							
<b>2</b>	Interest:								
<b>a</b>	Mortgage . . . . .	<b>2a</b>							
<b>b</b>	Paid by foreign corporations . . . . .	<b>2b</b>							
<b>c</b>	Other . . . . .	<b>2c</b>							
<b>3</b>	Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>							
<b>4</b>	Motion picture or T.V. copyright royalties . . . . .	<b>4</b>							
<b>5</b>	Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>							
<b>6</b>	Real property income and natural resources royalties . . . . .	<b>6</b>							
<b>7</b>	Pensions and annuities . . . . .	<b>7</b>							
<b>8</b>	Social security benefits . . . . .	<b>8</b>							
<b>9</b>	Capital gain from line 18 below . . . . .	<b>9</b>							
<b>10</b>	Gambling—Residents of Canada only. Enter net income in column (c). <b>If zero or less, enter -0-.</b>								
<b>a</b>	Winnings _____								
<b>b</b>	Losses _____	<b>10c</b>							
<b>11</b>	Gambling winnings —Residents of countries other than Canada. <b>Note.</b> Losses not allowed . . . . .	<b>11</b>							
<b>12</b>	Other (specify) ▶ _____	<b>12</b>							
<b>13</b>	Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>							
<b>14</b>	<b>Multiply line 13 by rate of tax at top of each column</b> . . . . .	<b>14</b>							
<b>15</b>	<b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 53 . . . . . ▶	<b>15</b>							

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

	16 (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>17</b> Add columns (f) and (g) of line 16 . . . . .					<b>17</b>	( )		
	<b>18 Capital gain.</b> Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ▶					<b>18</b>			

**Schedule OI—Other Information** (see instructions)

Answer all questions

**A** Of what country or countries were you a citizen or national during the tax year? .....

**B** In what country did you claim residence for tax purposes during the tax year? .....

**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . .  **Yes**  **No**

**D** Were you ever:  
**1.** A U.S. citizen? . . . . .  **Yes**  **No**  
**2.** A green card holder (lawful permanent resident) of the United States? . . . . .  **Yes**  **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. ....

**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . .  **Yes**  **No**  
 If you answered "Yes," indicate the date and nature of the change. ► .....

**G** List all dates you entered and left the United States during 2011 (see instructions).  
**Note.** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H . . . . .  **Canada**  **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

**H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
 2009 ....., 2010 ....., and 2011 .....

**I** Did you file a U.S. income tax return for any prior year? . . . . .  **Yes**  **No**  
 If "Yes," give the latest year and form number you filed . . . . . ► .....

**J** Are you filing a return for a trust? . . . . .  **Yes**  **No**  
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? . . . . .  **Yes**  **No**

**K** Did you receive total compensation of \$250,000 or more during the tax year? . . . . .  **Yes**  **No**  
 If "Yes," did you use an alternative method to determine the source of this compensation? . . . . .  **Yes**  **No**

**L** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) and (2) below. See Pub. 901 for more information on tax treaties.

**1.** Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

**(e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12 . . . . .

**2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . .  **Yes**  **No**



## **IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 -- Dec. 31, 2011)**

You can no longer prepare or efile this tax form online for Tax Year 2011.

After October 15, 2012 income tax return forms for Tax Year 2011 can only be mailed to the IRS.

Here are your options:

1. You can [download the 2011 Forms](#), complete, print and mail them to the IRS.
2. [You can work with an efileTaxPro](#) - a LIVE Tax Professional - on your 2011 Tax Return.

Check the efile.com website for a wide range of current [IRS Tax Publications](#).

Estimate your federal income taxes for free with the efile.com [2011 Free Federal Income Tax Calculator](#).

Download IRS Federal Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004--2008](#)

Get online [answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to prepare your return with a tax professional, you can [contact an efile.com TaxPro](#) or contact [efile.com support](#).

[Start a FREE Tax Return Account on efile.com for the current Tax Year.](#)