



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

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U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2010, or other tax year

2010

beginning , 2010, and ending , 20

Please print or type.

Your first name and initial	Last name	Identifying number (see instructions)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		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 instructions.		
Country ▶		

Filing Status

Check only one box.

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

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

If more than four dependents, see instructions.

7a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 7a					Boxes checked on 7a and 7b _____
b <input type="checkbox"/> Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income					
c Dependents: (see instructions)		(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 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 _____ Add numbers on lines above ▶ <input type="text"/>
(1) First name	Last name	:	:	<input type="checkbox"/>	
		:	:	<input type="checkbox"/>	
		:	:	<input type="checkbox"/>	
		:	:	<input type="checkbox"/>	
d Total number of exemptions claimed					

Income Effectively Connected With U.S. Trade/Business

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.

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 instructions)	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	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 instructions)
17a Pensions and annuities	17a	17b Taxable amount (see instructions)
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 instructions)	21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22	
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income ▶	23	
24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Domestic production activities deduction. Attach Form 8903	34	
35 Add lines 24 through 34	35	
36 Subtract line 35 from line 23. This is your adjusted gross income ▶	36	

Tax and Credits	37 Amount from line 36 (adjusted gross income)	37	
	38 Itemized deductions from page 3, Schedule A, line 17	38	
	39 Subtract line 38 from line 37	39	
	40 Exemptions (see instructions)	40	
	41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	
	42 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	
	43 Alternative minimum tax (see instructions). Attach Form 6251	43	
	44 Add lines 42 and 43 ▶	44	
	45 Foreign tax credit. Attach Form 1116 if required	45	
	46 Credit for child and dependent care expenses. Attach Form 2441	46	
	47 Retirement savings contributions credit. Attach Form 8880	47	
	48 Child tax credit (see instructions)	48	
	49 Residential energy credits. Attach Form 5695	49	
	50 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	50	
	51 Add lines 45 through 50. These are your total credits	51	
52 Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-. ▶	52		

Other Taxes	53 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	53	
	54 Self-employment tax. Attach Schedule SE (Form 1040)	54	
	55 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	55	
	56 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	
	57 Transportation tax (see instructions)	57	
	58 a <input type="checkbox"/> Schedule H (Form 1040) b <input type="checkbox"/> Form 5405, line 16	58	
	59 Add lines 52 through 58. This is your total tax ▶	59	

Payments	60 Federal income tax withheld from:	
	a Form(s) W-2 or 1099	60a
	b Form(s) 8805	60b
	c Form(s) 8288-A	60c
	d Form(s) 1042-S	60d
	61 2010 estimated tax payments and amount applied from 2009 return	61
	62 Additional child tax credit. Attach Form 8812	62
	63 Amount paid with request for extension to file (see instructions)	63
	64 Excess social security and tier 1 RRTA tax withheld (see instructions)	64
	65 Credit for federal tax paid on fuels. Attach Form 4136	65
66 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	66	
67 Credit for amount paid with Form 1040-C	67	
68 Add lines 60a through 67. These are your total payments ▶	68	

Refund <small>Direct deposit? See instructions.</small>	69 If line 68 is more than line 59, subtract line 59 from line 68. This is the amount you overpaid	69	
	70a Amount of line 69 you want refunded to you . If Form 8888 is attached, check here . ▶ <input type="checkbox"/>	70a	
	b Routing number <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>		
	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. ----- ----- -----		
71 Amount of line 69 you want applied to your 2011 estimated tax . ▶	71		

Amount You Owe	72 Amount you owe. Subtract line 68 from line 59. For details on how to pay, see instructions ▶	72	
	73 Estimated tax penalty (see instructions)	73	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**. Complete below. **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
		<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Schedule A—Itemized Deductions (See instructions.)

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State and Local Income Taxes	1	State income taxes	1			
	2	Local income taxes	2			
	3	Add lines 1 and 2				3
Gifts to U.S. Charities		Caution: <i>If you made a gift and received a benefit in return, see instructions.</i>				
	4	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	4			
	5	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$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 instructions				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 instructions ▶	9			
	10	Tax preparation fees	10			
	11	Other expenses. See instructions 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 37	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 instructions for expenses to deduct here. List type and amount ▶				16
Total Itemized Deductions	17	Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 38.				17

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

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.	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		(g) GAIN	
						If (e) is more than (d), subtract (d) from (e)	(d)	If (d) is more than (e), subtract (e) from (d)	(d)
	17 Add columns (f) and (g) of line 16						17 ()	
	18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►							18	

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, to see expatriation rules that may 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 2010 (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

Table with 2 columns: Date entered United States (mm/dd/yy) and Date departed United States (mm/dd/yy). Rows contain slashes for input.

Table with 2 columns: Date entered United States (mm/dd/yy) and Date departed United States (mm/dd/yy). Rows contain slashes for input.

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2008, 2009, and 2010

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).

Table with 4 columns: (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