

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

For the year January 1–December 31, 2002, or other tax year

**2002**

beginning , 2002, 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 26.</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."	

Filing Status and Exemptions for Individuals (See page 7.)		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 <b>U.S. national</b>		
2	<input type="checkbox"/> Other single nonresident alien		
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a married <b>U.S. national</b> } If you check box 7b, enter your spouse's		
4	<input type="checkbox"/> Married resident of Japan or the Republic of Korea } identifying number ▶		
5	<input type="checkbox"/> Other married nonresident alien		
6	<input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died ▶ ). (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.**

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 ▶   

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

\*Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 8.)

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d Total number of exemptions claimed

Income Effectively Connected With U.S. Trade/Business		8	9a	9b	10	11	12	13	14	15	16a	16b	17a	17b	18	19	20	21	22	23	
8	Wages, salaries, tips, etc. Attach Form(s) W-2																				
9a	Taxable interest																				
b	Tax-exempt interest. Do not include on line 9a																				
10	Ordinary dividends																				
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 9)																				
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 9)																				
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)																				
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>																				
15	Other gains or (losses). Attach Form 4797																				
16a	Total IRA distributions																				
16b	Taxable amount (see page 10)																				
17a	Pensions and annuities																				
17b	Taxable amount (see page 11)																				
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)																				
19	Farm income or (loss). Attach Schedule F (Form 1040)																				
20	Unemployment compensation																				
21	Other income. List type and amount (see page 12)																				
22	Total income exempt by a treaty from page 5, Item M																				
23	Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income. ▶																				

Adjusted Gross Income		24	25	26	27	28	29	30	31	32	33	34
24	Educator expenses (see page 13)											
25	IRA deduction (see page 13)											
26	Student loan interest deduction (see page 13)											
27	Archer MSA deduction. Attach Form 8853											
28	Moving expenses. Attach Form 3903											
29	Self-employed health insurance deduction (see page 14)											
30	Self-employed SEP, SIMPLE, and qualified plans											
31	Penalty on early withdrawal of savings											
32	Scholarship and fellowship grants excluded											
33	Add lines 24 through 32											
34	Subtract line 33 from line 23. Enter here and on line 35. This is your adjusted gross income. ▶											

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

Enclose, but do not attach, any payment.

<b>Tax and Credits</b>	<b>35</b>	Amount from line 34 (adjusted gross income)			<b>35</b>		
	<b>36</b>	<b>Itemized deductions</b> from page 3, Schedule A, line 17			<b>36</b>		
	<b>37</b>	Subtract line 36 from line 35			<b>37</b>		
	<b>38</b>	Exemptions (see page 14)			<b>38</b>		
	<b>39</b>	<b>Taxable income.</b> Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-			<b>39</b>		
	<b>40</b>	<b>Tax</b> (see page 15). Check if any tax is from <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972			<b>40</b>		
	<b>41</b>	<b>Alternative minimum tax</b> (see page 15). Attach Form 6251			<b>41</b>		
	<b>42</b>	Add lines 40 and 41			<b>42</b>		
	<b>43</b>	Foreign tax credit. Attach Form 1116, if required	<b>43</b>				
	<b>44</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>44</b>				
	<b>45</b>	Retirement savings contributions credit. Attach Form 8880	<b>45</b>				
<b>46</b>	Child tax credit (see page 17)	<b>46</b>					
<b>47</b>	Adoption credit. Attach Form 8839	<b>47</b>					
<b>48</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859	<b>48</b>					
<b>49</b>	Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form (specify) _____	<b>49</b>					
<b>50</b>	Add lines 43 through 49. These are your <b>total credits</b>	<b>50</b>					
<b>51</b>	Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-	<b>51</b>					
<b>Other Taxes</b>	<b>52</b>	Tax on income not effectively connected with a U.S. trade or business from page 4, line 87			<b>52</b>		
	<b>53</b>	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137			<b>53</b>		
	<b>54</b>	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required			<b>54</b>		
	<b>55</b>	Transportation tax (see page 18)			<b>55</b>		
	<b>56</b>	Household employment taxes. Attach Schedule H (Form 1040)			<b>56</b>		
	<b>57</b>	Add lines 51 through 56. This is your <b>total tax</b>	<b>57</b>				
<b>Payments</b>	<b>58</b>	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	<b>58</b>				
	<b>59</b>	2002 estimated tax payments and amount applied from 2001 return	<b>59</b>				
	<b>60</b>	Excess social security and tier 1 RRTA tax withheld (see page 19)	<b>60</b>				
	<b>61</b>	Additional child tax credit. Attach Form 8812	<b>61</b>				
	<b>62</b>	Amount paid with Form 4868 (request for extension)	<b>62</b>				
	<b>63</b>	Other payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>63</b>				
	<b>64</b>	Credit for amount paid with Form 1040-C.	<b>64</b>				
	<b>65</b>	U.S. tax withheld at source from page 4, line 84	<b>65</b>				
	<b>66</b>	U.S. tax withheld at source by partnerships under section 1446: <b>a</b> From Form(s) 8805 <b>b</b> From Form(s) 1042-S	<b>66a</b> <b>66b</b>				
	<b>67</b>	U.S. tax withheld on dispositions of U.S. real property interests: <b>a</b> From Form(s) 8288-A <b>b</b> From Form(s) 1042-S	<b>67a</b> <b>67b</b>				
	<b>68</b>	Add lines 58 through 67b. These are your <b>total payments</b>	<b>68</b>				
<b>Refund</b> <small>Direct deposit? See page 19.</small>	<b>69</b>	If line 68 is more than line 57, subtract line 57 from line 68. This is the amount you <b>overpaid</b>	<b>69</b>				
	<b>70a</b>	Amount of line 69 you want <b>refunded to you</b> . <b>b</b> Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>d</b> Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>70a</b>				
	<b>71</b>	Amount of line 69 you want <b>applied to your 2003 estimated tax</b>	<b>71</b>				
<b>Amount You Owe</b>	<b>72</b>	Amount you owe. Subtract line 68 from line 57. For details on how to pay, see page 20	<b>72</b>				
	<b>73</b>	Estimated tax penalty. Also include on line 72	<b>73</b>				
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 20)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>						
	Designee's name	Phone no.	(	)	Personal identification number (PIN)	<input type="text"/>	<input type="text"/>
<b>Sign Here</b> <small>Keep a copy of this return for your records.</small>	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				
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>		Preparer's SSN or PTIN		
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		Phone no. ( )			

**Schedule A—Itemized Deductions** (See pages 21, 22, and 23.)

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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 21.</i>						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 21. . . . .	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 21. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 22) 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 22 . . . . .				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 22 ▶ . . . . .	9				
	10	Tax preparation fees . . . . .	10				
	11	Other expenses. See page 23 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 35. . . . .	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 23 for expenses to deduct here. List type and amount ▶ . . . . .					
						16	
<b>Total Itemized Deductions</b>	17	Is Form 1040NR, line 35, over \$137,300 (over \$68,650 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 36. <b>Yes.</b> Your deduction may be limited. See page 23 for the amount to enter here and on Form 1040NR, line 36. . . . .					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 23 and 24)							
		(b) 10%		(c) 15%		(d) 30%		(e) Other (specify)	
								.....%	.....%
<b>74</b> Dividends paid by:									
<b>a</b> U.S. corporations . . . . .	<b>74a</b>								
<b>b</b> Foreign corporations . . . . .	<b>74b</b>								
<b>75</b> Interest:									
<b>a</b> Mortgage . . . . .	<b>75a</b>								
<b>b</b> Paid by foreign corporations . . . . .	<b>75b</b>								
<b>c</b> Other . . . . .	<b>75c</b>								
<b>76</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>76</b>								
<b>77</b> Motion picture or T.V. copyright royalties . . . . .	<b>77</b>								
<b>78</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>78</b>								
<b>79</b> Real property income and natural resources royalties . . . . .	<b>79</b>								
<b>80</b> Pensions and annuities . . . . .	<b>80</b>								
<b>81</b> Social security benefits . . . . .	<b>81</b>								
<b>82</b> Gains (include capital gain from line 90 below) . . . . .	<b>82</b>								
<b>83</b> Other (specify) ▶ .....	<b>83</b>								
<b>84</b> <b>Total U.S. tax withheld at source.</b> Add column (a) of lines 74a through 83. Enter the total here and on Form 1040NR, line 65 . . . . . ▶	<b>84</b>								
<b>85</b> Add lines 74a through 83 in columns (b)-(e) . . . . .		<b>85</b>							
<b>86</b> Multiply line 85 by rate of tax at top of each column . . . . .		<b>86</b>							
<b>87</b> <b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (b)-(e) of line 86. Enter the total here and on Form 1040NR, line 52 . . . . . ▶								<b>87</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>88</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>89</b> Add columns (f) and (g) of line 88 . . . . .					<b>89</b> (      )	
	<b>90</b> <b>Capital gain.</b> Combine columns (f) and (g) of line 89. Enter the net gain here and on line 82 above (if a loss, enter -0-) ▶						<b>90</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 24) ▶ .....
- E Date you entered the United States (see page 24) ▶ .....
- 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:  
2000 ....., 2001 ....., and 2002 .....
- 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 2002? . . . .  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 page 24 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 2002 (also, include this exempt income on line 22 of Form 1040NR) ▶ .....
  - For 2001 ▶ .....
  - 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 2002 ▶ .....
  - For 2001 ▶ .....
  - 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 2002? . . . .  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 24)? . . . .  Yes  No  
If "Yes," you must attach an annual information statement.
- Q During 2002, 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 ▶ .....

