

<b>Please print or type.</b>	Your first name and initial	Last name	Identifying number (see page 5 of inst.)
	Present address (number, street, and apt. no., or rural route).		Check if: <input type="checkbox"/> Natural person <input type="checkbox"/> Estate or Trust
	City, town or post office, state, and ZIP code.		<b>For Disclosure and Paperwork Reduction Act Notice, see page 18.</b>
	Country (state name) ▶	Of what country were you national during the tax year? (statename) ▶	
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."	

<b>Filing Status and Exemptions for Individuals</b> (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 USA national _____		
2	<input type="checkbox"/> Other single nonresident alien _____		
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a married USA 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 (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.**

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 ▶

Attach Forms W-2, W-2G, and 4852 here. Also attach Form(s) 1099-R if tax was withheld.

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"/>

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

\*\*Applies generally only to residents of Canada and Mexico and to USA nationals. (See page 6.)

<b>d</b>	Total number of exemptions claimed _____			
<b>Income Effectively Connected With U.S. Trade/Business</b>	8	"Wages" (26 USC 3401(a)(6)), salaries, tips, etc. _____		
	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 7) _____		
	12	Scholarship and fellowship grants. Attach explanation (see page 7) _____		
	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 7) _____		
	17a	Total pensions and annuities _____		
	17b	Taxable amount (see page 8) _____		
	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 9) _____			
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 <b>total effectively connected income</b> ▶ _____			
<b>Adjusted Gross Income</b>	24	IRA deduction (see page 9) _____		
	25	Student loan interest deduction (see page 9) _____		
	26	Medical savings account deduction. Attach Form 8853 _____		
	27	Moving expenses. Attach Form 3903 _____		
	28	Self-employed health insurance deduction (see page 10) _____		
	29	Self-employed SEP, SIMPLE, and qualified plans _____		
	30	Penalty on early withdrawal of savings _____		
	31	Scholarship and fellowship grants excluded _____		
	32	Add lines 24 through 31 _____		
	33	Subtract line 32 from line 23. Enter here and on line 34. This is your <b>adjusted gross income</b> ▶ _____		

Enclose, but do not attach, any payment.



**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 District of Columbia Public Office from within the District of Columbia**  
 See 26 USC 7701(a)(9) and (a)(10) for definition of "United States". 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 D.C. public office</b> 1040NR, line 49									<b>83</b>

**Capital Gains and Losses From Sales or Exchanges of Property in the District of Columbia**

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).	<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		(g) GAIN	
						If (e) is more than (d), subtract (d) from (e)		If (d) is more than (e), subtract (e) from (d)	
Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	<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? \_\_\_\_\_  
United States of America, and NOT the "United States"

**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: 2002 \_\_\_\_\_, 2003 \_\_\_\_\_, and 2004 \_\_\_\_\_.

**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 2004? \_\_\_\_\_  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 2004 (also, include this exempt income on line 22 of Form 1040NR) ▶ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

For 2003 ▶ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

• 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 2004? \_\_\_\_\_  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 2004, 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 ▶ \_\_\_\_\_  
\_\_\_\_\_



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