



MIKKO KARKKAINEN  
417 REED ST  
TUSCALOOSA  
5C  
United States of America ALABAMA, 35401

Dear MIKKO,

Enclosed please find two copies of your 2016 federal income tax return, which you prepared through Sprintax tax software.

File one copy with the Internal Revenue Service and retain the second copy for your records.

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#### Tax Summary

<i>Filing Status</i>	Other single nonresident alien
<i>Gross Income</i>	\$10143
<i>Federal Adjusted Gross Income</i>	\$8943
<i>Federal Taxable Income</i>	\$4893
<i>Refund Amount</i>	\$365

We have attached instructions detailing how to file your tax return with the IRS.

#### How much is my refund?

Your federal tax refund is \$ 365. A check will be mailed to the following address.

417 REED ST, ap. 5C, TUSCALOOSA, ALABAMA 35401

#### How do I file my tax return?

Your tax return must be received by April 18th. However, we recommend you mail your federal return as soon as possible using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

**Department of the Treasury**  
Internal Revenue Service  
Austin, TX 73301-0215, USA

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### **When will I receive my refund?**


The IRS will take between 4-6 weeks to process your return, however exact timelines are determined by the IRS.

You can check the status of your federal tax refund at any time by using “Where’s My Refund?”, an interactive tool available on [www.irs.gov](http://www.irs.gov). You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954.

When you call the IRS or visit the website, you’ll need the following:

- ▶ The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- ▶ Your filing status (as indicated at the top of your 1040NR/EZ, Filing status section)
- ▶ The exact amount of the refund shown on your federal return (\$amount of the refund)

## Federal Tax Return checklist

1. Review and sign the following form(s) where indicated with a pen mark 

Form	Action
1040NR-EZ	Sign on page 1
W8BEN	Sign on page 1 (if present)
8843	Sign on page 2 (if present)

2. Attach copies of all your income and tax withholding statements showing the US income sources you used to prepare your tax return:

Income Document	Quantity
1042-S, Copy C *	1

\* - If there is a difference between copies B and C, please attach Copy B to your Federal tax return.

3. Confirm that the SSN on all your W2(s) is correct.

3.1. If you don't have your W2(s) or your SSN on your payment document(s) is incorrect, then you'll need to obtain an updated W2 from your employer(s)

4. We recommend you mail your federal return with all necessary supporting documents and attachments as soon as possible using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

**Department of the Treasury**  
Internal Revenue Service  
Austin, TX 73301-0215, USA

# Federal Tax Return Frequently Asked Questions

**How long will it take to process my US tax return?**

The IRS will take between 4-6 weeks to process your return, however exact timelines are determined by the IRS.

**What is the April 18th deadline?**

The April 18th tax deadline is the date by which all tax returns must be filed for the previous year.

If you owe the IRS money and you don't file your tax return by April 18th, the US tax authorities will impose late filing penalties and interest on the amount you owe, so the sooner you submit your tax return, the better.

**How do I know what's happening with my tax return?**

You can check the status of your federal tax return at any time by using "Where's My Refund?", an interactive tool available at [www.irs.gov](http://www.irs.gov). You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954.

When you call the IRS or visit the website, you'll need the following:

- ▶ The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- ▶ Your filing status (as indicated at the top of your 1040NR/EZ, Filing status section)
- ▶ The exact amount of the refund shown on your federal return (\$amount of the refund)

**What if I don't have a Social Security Number**

If you never received a Social Security Number you'll need to organize a temporary number. This is called an Individual Taxpayer Identification Number (ITIN). If you did not apply for an ITIN within Sprintax, you can still apply for it at [www.taxback.com/usa-ITIN-numbers.asp](http://www.taxback.com/usa-ITIN-numbers.asp).

**What is a W2 form?**

The W2 form shows the amount of money you earned from that employer and the amount of tax you paid on that income. The W2 form is the official government form you receive from your employer(s) in January after the tax year ends. To claim your US tax refund, the IRS will need copies of your W2 form(s) or final paylips.

If you've misplaced your W2(s) / final paylips or never received it, you'll need to request a new one from your employer.

**What is a 1042-S form?**

If you've worked as a trainee, student, teacher or researcher in the US on a J or F visa, you might have received a 1042-S form instead of a W2 form.

It outlines income such as scholarships, fellowships, self-employment or grants and any income exempt from tax because of a tax treaty. We can use either the W2 or 1042-S to apply for your tax refund.

You should receive the 1042-S by mid-March of the year following the tax year



# Federal Tax Return Frequently Asked Questions

## **What tax returns can I prepare through Sprintax?**

With Sprintax, you can prepare your Federal and State tax returns, FICA tax claim and other required tax forms. Once your taxes are prepared, you will need to mail them to the IRS. Sprintax cannot e-file them for you or mail them to the IRS for you.

## **Can I use an international tax treaty?**

Depending on your nationality and other conditions you may be able to claim a tax refund under international “tax treaties”, which are agreements between the US and other countries that allow you to claim back tax you paid while working abroad.

Sprintax always checks if you’re eligible for an international tax treaty when we prepare your US tax return. Your eligibility depends on factors like your nationality, length of stay, purpose of stay, type of income, your visa and other.

## **Could I owe money to the US tax authorities?**

Depending on how your employer taxed you and what the actual tax liability under the tax law is, you may owe tax or be due a tax refund. If you have a tax liability or if other particular factors apply, then you have an obligation to file a tax return. Sprintax takes into consideration all of these factors.

Remember, if you owe money and don’t file your return before the April 18th deadline, you’ll get penalties and fines added to the amount you owe.



FEDERAL TAX RETURN  
FOR  
MIKKO KARKKAINEN  
2016

FEDERAL FILING COPY

SIGN AND MAIL TO THE INTERNAL REVENUE SERVICE



**U.S. Income Tax Return for Certain  
Nonresident Aliens With No Dependents****2016**Information about Form 1040NR-EZ and its instructions is at [www.irs.gov/form1040nrez](http://www.irs.gov/form1040nrez).

Please print or type. See separate instructions.	Your first name and initial MIKKO		Last name KARKKAINEN		Identifying number (see instructions) 600-29-0755																			
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 417 REED ST, ap. 5C																							
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). TUSCALOOSA, ALABAMA 35401																							
	Foreign country name		Foreign province/state/county		Foreign postal code																			
<b>Filing Status</b> Check only one box.	<b>1</b> <input checked="" type="checkbox"/> Single nonresident alien <b>2</b> <input type="checkbox"/> Married nonresident alien																							
Attach Form(s) W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.	<b>3</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .			<b>3</b>	0																		
	<b>4</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .			<b>4</b>	0																		
	<b>5</b>	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. . . . .			<b>5</b>	10143																		
	<b>6</b>	Total income exempt by a treaty from page 2, Item J(1)(e) . . . . .			<b>6</b>	0																		
	<b>7</b>	Add lines 3, 4, and 5 . . . . .			<b>7</b>	10143																		
	<b>8</b>	Scholarship and fellowship grants excluded . . . . .			<b>8</b>	1200																		
	<b>9</b>	Student loan interest deduction . . . . .			<b>9</b>	0																		
	<b>10</b>	Subtract the sum of line 8 and line 9 from line 7. This is your <b>adjusted gross income</b> . . . . .			<b>10</b>	8943																		
	<b>11</b>	<b>Itemized deductions</b> (see instructions) . . . . .			<b>11</b>	0																		
	<b>12</b>	Subtract line 11 from line 10 . . . . .			<b>12</b>	8943																		
	<b>13</b>	Exemption (see instructions) . . . . .			<b>13</b>	4050																		
	<b>14</b>	<b>Taxable income.</b> Subtract line 13 from line 12. If line 13 is more than line 12, enter -0- . . . . .			<b>14</b>	4893																		
	<b>15</b>	<b>Tax.</b> Find your tax in the tax table in the instructions . . . . .			<b>15</b>	488																		
	<b>16</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .			<b>16</b>																			
	<b>17</b>	Add lines 15 and 16. This is your <b>total tax</b> . . . . .			<b>17</b>	488																		
	Refund	<b>18a</b>	Federal income tax withheld from Form(s) W-2 and 1099-R . . . . .			<b>18a</b>	0																	
		<b>18b</b>	Federal income tax withheld from Form(s) 1042-S . . . . .			<b>18b</b>	853																	
<b>19</b>		2016 estimated tax payments and amount applied from 2015 return . . . . .			<b>19</b>	0																		
<b>20</b>		Credit for amount paid with Form 1040-C . . . . .			<b>20</b>																			
<b>21</b>		Add lines 18a through 20. These are your <b>total payments</b> . . . . .			<b>21</b>	853																		
<b>22</b>		If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>overpaid</b> . . . . .			<b>22</b>	365																		
<b>23a</b>		Amount of line 22 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .			<b>23a</b>	365																		
Direct deposit? See instructions.	<b>b</b>	Routing number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings																						
<b>d</b>	Account number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																							
Amount You Owe	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown above, enter that address here: _____ _____																						
	<b>24</b>	Amount of line 22 you want <b>applied to your 2017 estimated tax</b> . . . . .			<b>24</b>																			
Third Party Designee	<b>25</b>	<b>Amount you owe.</b> Subtract line 21 from line 17. For details on how to pay, see instructions . . . . .			<b>25</b>	0																		
	<b>26</b>	Estimated tax penalty (see instructions) . . . . .			<b>26</b>																			
Sign Here	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No																							
	Designee's name <b>▶</b>		Phone no. <b>▶</b>		Personal identification number (PIN) <b>▶</b> <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>																			
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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																							
	Your signature <b>▶</b>		Date 04/17/2017	Your occupation in the United States Student	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>																			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date																			
	Firm's name <b>▶</b>		Firm's EIN <b>▶</b>		Check <input type="checkbox"/> if self-employed																			
	Firm's address <b>▶</b>		Phone no.		PTIN																			

**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? FINLAND
- B** In what country did you claim residence for tax purposes during the tax year? FINLAND
- 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 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. F1
- 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 2016 (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
08/30/2016	

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

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2014 0 , 2015 0 , and 2016 124
- 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** 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) through (3) 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-EZ, line 6. Do not enter it on line 3 or line 5 . . . .

- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . ☐ Yes ☐ No
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . ☐ Yes ☒ No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.



# Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

► Information about Form 8843 and its instructions is at [www.irs.gov/form8843](http://www.irs.gov/form8843).

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue Service

beginning

For the year January 1—December 31, 2016, or other tax year

, 2016, and ending

, 20

Your first name and initial

MIKKO

Last name

KARKKAINEN

Your U.S. taxpayer identification number, if any

600-29-0755

**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your tax  
return**

Address in country of residence

RUNEBERGINKATU 27 B

HELSINKI

FINLAND

FINLAND

Address in the United States

417 REED ST

5C

TUSCALOOSA, AL 35401

**Part I General Information**

**1a** Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ► F1 08/30/2016

**b** Current nonimmigrant status and date of change (see instructions) ► F1

**2** Of what country were you a citizen during the tax year? FINLAND

**3a** What country issued you a passport? FINLAND

**b** Enter your passport number ► PA4055355

**4a** Enter the actual number of days you were present in the United States during:

2016 124 2015 0 2014 0

**b** Enter the number of days in 2016 you claim you can exclude for purposes of the substantial presence test ► 124

**Part II Teachers and Trainees**

**5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2016 ►

**6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ►

**7** Enter the type of U.S. visa (J or Q) you held during: ► 2010 2011 2012 2013 2014 2015 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

**8** Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2010 through 2015)? . . . . . ☐ Yes ☒ No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

**9** Enter the name, address, and telephone number of the academic institution you attended during 2016 ►

UNIVERSITY OF ALABAMA, 417 REED ST APT 5C, TUSCALOOSA, 35401, 2503935703

**10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ► SHEILA MALONE, CAPSTONE INTERNATIONAL SERVICES, BOX 870254, TUSCALOOSA, AL, 35487, 2053485402

**11** Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2010 2011 2012 2013 2014 2015 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

**12** Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . . ☐ Yes ☒ No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

**13** During 2016, 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 change your status to that of a lawful permanent resident of the United States? . . . . . ☐ Yes ☒ No

**14** If you checked the "Yes" box on line 13, explain ►

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2016 and the dates of competition ► .....

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ► .....

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States ► .....

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ► .....

**c** Enter the date you actually left the United States ► .....

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

► \_\_\_\_\_  
Your signature

04.17.17

\_\_\_\_\_  
Date

**Section 117 Qualified Educational Expenses**  
*Attachment to Form 1040NR, Line 31, Page 1*

**Name:** MIKKO KARKKAINEN

**SSN:** 600-29-0755

Academic Expenses

1. Tuition -	\$ <u>0</u>
2. Books -	\$ <u>200</u>
3. Supplies -	\$ <u>500</u>
4. Equipment costs -	\$ <u>100</u>
5. Other required for enrollment or attendance academic fees -	\$ <u>0</u>
6. Other course-related fees that are required for the courses -	\$ <u>400</u>

The above amounts were paid by the taxpayer and are exclusive of Section 117 expenses payments made by the sponsor on behalf of the taxpayer. These payments are included in the taxable scholarship income on form 1042-S.

**FEDERAL TAX RETURN  
FOR  
MIKKO KARKKAINEN**

**2016**

YOUR COPY

RETAIN FOR YOUR RECORDS

**COPY**



► Information about Form 1040NR-EZ and its instructions is at [www.irs.gov/form1040nrez](http://www.irs.gov/form1040nrez).

Please print  
or type.  
See  
separate  
instructions.

Please print or type. See separate instructions.	Your first name and initial		Last name		Identifying number (see instructions)	
	MIKKO		KARKKAINEN		600-29-0755	
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.					
	417 REED ST, ap. 5C					
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).					
TUSCALOOSA, ALABAMA 35401						
Foreign country name			Foreign province/state/county		Foreign postal code	

## Filing Status

Check only one box.

1 ☒ Single nonresident alien      2 ☐ Married nonresident alien

**Attach Form(s) W-2 or 1042-S here.**  
Also attach Form(s) 1099-R if tax was withheld.

3	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		0
4	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		0
5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement . . . . .		10143
6	Total income exempt by a treaty from page 2, Item J(1)(e) . . . . .	6	0
7	Add lines 3, 4, and 5 . . . . .	7	10143
8	Scholarship and fellowship grants excluded . . . . .	8	1200
9	Student loan interest deduction . . . . .	9	0
10	Subtract the sum of line 8 and line 9 from line 7. This is your <b>adjusted gross income</b> . . . . .	10	8943
11	<b>Itemized deductions</b> (see instructions) . . . . .	11	0
12	Subtract line 11 from line 10 . . . . .	12	8943
13	Exemption (see instructions) . . . . .	13	4050
14	<b>Taxable income.</b> Subtract line 13 from line 12. If line 13 is more than line 12, enter -0- . . . . .	14	4893
15	<b>Tax.</b> Find your tax in the tax table in the instructions . . . . .	15	488
16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 . . . . .	16	
17	Add lines 15 and 16. This is your <b>total tax</b> . . . . .	17	488
18a	Federal income tax withheld from Form(s) W-2 and 1099-R . . . . .	18a	0
18b	Federal income tax withheld from Form(s) 1042-S . . . . .	18b	853
19	2016 estimated tax payments and amount applied from 2015 return . . . . .	19	0
20	Credit for amount paid with Form 1040-C . . . . .	20	
21	Add lines 18a through 20. These are your <b>total payments</b> . . . . .	21	853

## Refund

Direct  
deposit?  
See  
instructions.

<b>22</b>	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>overpaid</b>	<b>22</b>	365																		
<b>23a</b>	Amount of line 22 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>23a</b>	365																		
<b>b</b>	Routing number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b>	Account number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
<b>e</b>	If you want your refund check mailed to an address outside the United States not shown above, enter that address here:  -----																				

<b>24</b>	Amount of line 22 you want applied to your 2017 estimated tax ▶	<b>24</b>					
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## Amount You Owe

<b>25</b>	<b>Amount you owe.</b> Subtract line 21 from line 17. For details on how to pay, see instructions ►	<b>25</b>	0
<b>26</b>	Estimated tax penalty (see instructions) . . . . .	<b>26</b>	

### Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No.

Designee's name  Phone no.  Personal identification number (PIN)

**Sign  
Here**

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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

<b>Your signature</b>	<b>Date</b> 04/17/2017	<b>Your occupation in the United States</b> Student	<b>If the IRS sent you an Identity Protection PIN, enter it here (see inst )</b>
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**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 OI—Other Information** (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? FINLAND
- B** In what country did you claim residence for tax purposes during the tax year? FINLAND
- 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 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. F1
- 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 2016 (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
08/30/2016	

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

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  
2014 0 , 2015 0 , and 2016 124
- 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** 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) through (3) 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-EZ, line 6. Do not enter it on line 3 or line 5 . . . . .

- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . . ☐ Yes ☐ No
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . . ☐ Yes ☒ No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.

**Statement for Exempt Individuals and Individuals  
With a Medical Condition**  
For use by alien individuals only.

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue Service► Information about Form 8843 and its instructions is at [www.irs.gov/form8843](http://www.irs.gov/form8843).

For the year January 1—December 31, 2016, or other tax year

beginning

, 2016, and ending

, 20

Your first name and initial

MIKKO

Last name

KARKKAINEN

Your U.S. taxpayer identification number, if any

600-29-0755

**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your tax  
return**

Address in country of residence

RUNEBERGINKATU 27 B

HELSINKI

FINLAND

FINLAND

Address in the United States

417 REED ST

5C

TUSCALOOSA, AL 35401

**Part I General Information****1a** Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ► F1 08/30/2016**b** Current nonimmigrant status and date of change (see instructions) ► F1**2** Of what country were you a citizen during the tax year? FINLAND**3a** What country issued you a passport? FINLAND**b** Enter your passport number ► PA4055355**4a** Enter the actual number of days you were present in the United States during:

2016 124 2015 0 2014 0

**b** Enter the number of days in 2016 you claim you can exclude for purposes of the substantial presence test ► 124**Part II Teachers and Trainees****5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2016 ►**6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ►**7** Enter the type of U.S. visa (J or Q) you held during: ► 2010 2011  
2012 2013 2014 2015 . If the type of visa you held during any  
of these years changed, attach a statement showing the new visa type and the date it was acquired.**8** Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior  
calendar years (2010 through 2015)? ☐ Yes ☒ NoIf you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless  
you meet the *Exception* explained in the instructions.**Part III Students****9** Enter the name, address, and telephone number of the academic institution you attended during 2016 ►

UNIVERSITY OF ALABAMA, 417 REED ST APT 5C, TUSCALOOSA, 35401, 2503935703

**10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated  
in during 2016 ► SHEILA MALONE, CAPSTONE INTERNATIONAL SERVICES, BOX 870254, TUSCALOOSA, AL, 35487,  
2053485402**11** Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2010 2011  
2012 2013 2014 2015 . If the type of visa you held during any  
of these years changed, attach a statement showing the new visa type and the date it was acquired.**12** Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar  
years? ☐ Yes ☒ NoIf you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to  
establish that you do not intend to reside permanently in the United States.**13** During 2016, 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 change your status to that of a lawful permanent  
resident of the United States? ☐ Yes ☒ No**14** If you checked the "Yes" box on line 13, explain ►

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2016 and the dates of competition ► \_\_\_\_\_

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ► \_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States ► \_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ► \_\_\_\_\_

**c** Enter the date you actually left the United States ► \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Your signature

04.17.17

\_\_\_\_\_  
Date



**Section 117 Qualified Educational Expenses**  
*Attachment to Form 1040NR, Line 31, Page 1*

**Name:** MIKKO KARKKAINEN

**SSN:** 600-29-0755

**Academic Expenses**

1. Tuition -	\$ <u>0</u>
2. Books -	\$ <u>200</u>
3. Supplies -	\$ <u>500</u>
4. Equipment costs -	\$ <u>100</u>
5. Other required for enrollment or attendance academic fees -	\$ <u>0</u>
6. Other course-related fees that are required for the courses -	\$ <u>400</u>

The above amounts were paid by the taxpayer and are exclusive of Section 117 expenses payments made by the sponsor on behalf of the taxpayer. These payments are included in the taxable scholarship income on form 1042-S.