Form **1040NR**

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

▶ **Information about Form 1040NR and its separate instructions is at *www.irs.gov/form1040nr*.**

For the year January 1–December 31, 2014, or other tax year beginning , 2014, and ending , 20

OMB No. 1545-0074

2014

Please print or type

Your first name and initial	Last name	**Identifying number (see instructions)**
Abderrahmane	Melhaoui	Applying

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.	Check if:
15, rue azzinia, secteur 20, bloc G6, Hay Ryad	☑ Individual ☐ Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Rabat, Morocco, 10106

Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

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.

(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

b ☐ **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

No. of children on 7c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 7c not entered above

c **Dependents:** (see instructions)

If more than four dependents, see instructions.

(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.)
				☐
				☐
				☐
				☐

d Total number of exemptions claimed

Add numbers on lines above ▶

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.

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	4065
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 ☐	14	
15	Other gains or (losses). Attach Form 4797	15	
16a	IRA distributions — 16a — 16b Taxable amount (see instructions)	16b	
17a	Pensions and annuities — 17a — 17b Taxable amount (see instructions)	17b	
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	

Adjusted Gross Income

24	Educator expenses (see instructions) — 24		
25	Health savings account deduction. Attach Form 8889 — 25		
26	Moving expenses. Attach Form 3903 — 26		
27	Deductible part 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 15			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 ☐ Form(s) 8814 b ☐ Form 4972			42
43	**Alternative minimum tax** (see instructions). Attach Form 6251			43
44	Excess advance premium tax credit repayment. Attach Form 8962			44
45	Add lines 42, 43 and 44 ▶			45
46	Foreign tax credit. Attach Form 1116 if required	46		
47	Credit for child and dependent care expenses. Attach Form 2441	47		
48	Retirement savings contributions credit. Attach Form 8880	48		
49	Child tax credit. Attach Schedule 8812, if required	49		
50	Residential energy credits. Attach Form 5695	50		
51	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ______	51		
52	Add lines 46 through 51. These are your **total credits**			52
53	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0- ▶			53

Other Taxes

54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54
55	Self-employment tax. Attach Schedule SE (Form 1040)	55
56	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	56
57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57
58	Transportation tax (see instructions)	58
59a	Household employment taxes from Schedule H (Form 1040)	59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b
60	Taxes from: a ☐ Form 8959 b ☐ Instructions; enter code(s)	60
61	Add lines 53 through 60. This is your **total tax** ▶	61

Payments

62	Federal income tax withheld from:			
a	Form(s) W-2 and 1099	62a		
b	Form(s) 8805	62b		
c	Form(s) 8288-A	62c		
d	Form(s) 1042-S	62d	0	
63	2014 estimated tax payments and amount applied from 2013 return	63		
64	Additional child tax credit. Attach Schedule 8812	64		
65	Net premium tax credit. Attach Form 8962	65		
66	Amount paid with request for extension to file (see instructions)	66		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67		
68	Credit for federal tax paid on fuels. Attach Form 4136	68		
69	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐ ______	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your **total payments** ▶			71

Refund

Direct deposit? See instructions.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you **overpaid**			72
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a
b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
d	Account number			
e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
74	Amount of line 72 you want **applied to your 2015 estimated tax** ▶	74		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see instructions ▶			75
76	Estimated tax penalty (see instructions)	76		

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) ▶

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 complete. 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.

Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
▶			

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes				1	
Gifts to U.S. Charities		**Caution:** *If you made a gift and received a benefit in return, see instructions.*					
	2	Gifts by cash or check. If you made any gift of $250 or more, see instructions	2				
	3	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	3				
	4	Carryover from prior year	4				
	5	Add lines 2 through 4				5	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions				6	
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You **must** attach Form 2106 or Form 2106-EZ if required. See instructions ▶	7				
	8	Tax preparation fees	8				
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶	9				
	10	Add lines 7 through 9	10				
	11	Enter the amount from Form 1040NR, line 37 | 11 |					
	12	Multiply line 11 by 2% (.02)	12				
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-				13	
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶				14	
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • $305,050 if you checked box 6, • $254,200 if you checked box 1 or 2, or • $152,525 if you checked box 3, 4, or 5? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.				15	

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 54 ▶	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 If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (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? Morocco

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

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. J-1, Not present in US, No U.S immigration status

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 2014 (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
06/21/14	07/25/14		

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2012 0 , 2013 0 , and 2014 35 .

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