## Department of the Treasury

OMB No. 1545-0074

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, 2013, or other tax year

beginning . 2013. and ending . 20

internal nevertue c	ervice	e pegiririing		, 2013, and end	ng				, 20						
	You	r first name and initial		Last name						Identify	ing n	umber (see instr	uctions)		
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. Check								Check it	=					
Please print											<u> </u>	Estate or Trus	st		
or type	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions														
	Fore	ign country name			Fo	reign pro	vince/s	tate/co	ountv			Foreign post	tal code		
		.g.,,				3			,			, arangm paar			
Filing	1	Single resident of Canada	or Mexico	or single U.S.	nation	al 4	4 🔲	Marri	ed residen	t of Sou	ıth K	Corea			
Status	2	Other single nonresident	alien			ţ	5 🗌	Othe	r married n	onresid	ent a	alien			
	3						6 🗌	Qualify	ying widow(e	r) with de	pend	ent child (see instr	ructions)		
Check only	If you checked box 3 or 4 above, enter the information below.														
one box.	(ii) Spouse's first name and initial (ii) Spouse's last name (iii) Spouse's ide										ifying	number			
Exemptions	7 <i>a</i>	Yourself. If someone car	claim yo	u as a depend	dent, <b>d</b>	l <b>o not</b> c	heck l	box 7	a		<u> </u>				
		Spouse. Check box 7b o	-								bt Boxes checked on 7a and 7b				
		have any U.S. gross inco	me							. ,	No. of children on 7c who:				
	C	Dependents: (see instructions	5)				3) Dependent's ationship to you child for					ived with you			
If more		(1) First name Last name	ne	identifying number relat						see instr.)		id not live with			
than four dependents,												ou due to divorce r separation (see			
see instructions.												nstructions) pendents on 7c			
												t entered above			
		Total number of exemptions	claimed									ld numbers on es above			
		Wages, salaries, tips, etc. Att								<b>I</b>	8				
Income Effectively		Taxable interest		` '							9a				
Connected	k	Tax-exempt interest. Do not	: include d	on line 9a .		L	9b								
With U.S.	10a	Ordinary dividends					٠,٠			. <u> </u>	0a				
Trade/	k	Qualified dividends (see instr	uctions)			[	10b								
Business	11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)										11				
		Scholarship and fellowship gran								-' H	12				
		Business income or (loss). At			,		,				13				
		Capital gain or (loss). Attach So							neck nere		14 15				
Attach Form(s) W-2, 1042-S,	15 Other gains or (losses). Attach Form 4797									6b					
SSA-1042S,		Pensions and annuities	17a						see instructi	′ ⊢	7b				
RRB-1042S, and 8288-A	18										18				
here. Also	<b>19</b> Farm income or (loss). Attach Schedule F (Form 1040)										19				
attach Form(s) 1099-R if tax	20 Unemployment compensation										20				
was withheld.	21 Other income. List type and amount (see instructions)									<u></u> :	21				
	22	Total income exempt by a treaty f			•		22								
	23	Combine the amounts in the													
	24	effectively connected incom						•			23				
Adjusted	24 25	Educator expenses (see instr				-	24 25								
Gross	25 Health savings account deduction. Attach Form 8889 25  26 Moving expenses. Attach Form 3903							_							
Income	27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)														
	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														
	31 Scholarship and fellowship grants excluded														
	32	IRA deduction (see instructio	ns)				32								
	33	Student loan interest deducti					33								
	34	Domestic production activitie				_	34								
	35							•		_	35				
	36	Subtract line 35 from line 23.	This is yo	our <b>adjusted</b> (	gross	ıncome					36				

Form 1040NR (2013) Page 2 Amount from line 36 (adjusted gross income) . . . . . . . . . . . . . 37 37 Tax and 38 **Itemized deductions** from page 3, Schedule A, line 15 38 **Credits** 39 39 40 Exemptions (see instructions) 40 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-41 **Tax** (see instructions). Check if any tax is from: a ☐ Form(s) 8814 42 **b** Form 4972 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 . . . . . 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. Attach Schedule 8812, if required . . . . 48 **49** Residential energy credits. Attach Form 5695 49 50 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ Add lines 45 through 50. These are your total credits . . . . . 51 51 Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-52 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15 53 Other Self-employment tax. Attach Schedule SE (Form 1040) . . . . . 54 **Taxes** 55 Unreported social security and Medicare tax from Form: a 4137 55 56 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 56 57 **58a** Household employment taxes from Schedule H (Form 1040) . . . . 58a 58b **b** First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . . . . . . 59 Taxes from: a ☐ Form 8959 b ☐ Instructions; enter code(s) 60 **60** Add lines 52 through 59. This is your **total tax** . . . . 61 Federal income tax withheld from: **Payments a** Form(s) W-2 and 1099 . . . . . 61a 61b **b** Form(s) 8805 . . . . . . . . . . 61c **d** Form(s) 1042-S . . . . . . . . . . . . . . . . . 61d **62** 2013 estimated tax payments and amount applied from 2012 return 63 Additional child tax credit. Attach Schedule 8812 . . . . **64** Amount paid with request for extension to file (see instructions) . 64 **65** Excess social security and tier 1 RRTA tax withheld (see instructions) 65 66 Credit for federal tax paid on fuels. Attach Form 4136 . . . 66 67 67 Credits from Form: a 2439 b Reserved c 8885 d **68** Credit for amount paid with Form 1040-C . . . . . . . . 68 69 Add lines 61a through 68. These are your total payments 69 70 If line 69 is more than line 60, subtract line 60 from line 69. This is the amount you overpaid 70 Refund 71a Amount of line 70 you want refunded to you. If Form 8888 is attached, check here .  $\blacktriangleright$ Direct deposit? c Type: ☐ Checking ☐ Savings **b** Routing number See **d** Account number instructions. e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. 72 Amount of line 70 you want applied to your 2014 estimated tax ▶ Amount **73 Amount you owe.** Subtract line 69 from line 60. For details on how to pay, see instructions 73 You Owe Do you want to allow another person to discuss this return with the IRS (see instructions)? 

Yes. Complete below. No **Third Party** Designee Phone Personal identification Designee's name ▶ no. ▶ number (PIN) 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 Sign Here belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Date If the IRS sent you an Identity Protection PIN, enter it here Your signature Your occupation in the United States Keep a copy of this return for (see inst.) vour records. Print/Type preparer's name Preparer's signature Check | if Paid self-employed **Preparer** Firm's name ▶ Firm's EIN ▶ **Use Only** Firm's address ▶ Phone no.

## Schedule A—Itemized Deductions (see instructions) **Taxes You** Paid State and local income taxes 1 1 Caution: If you made a gift and received a benefit in **Gifts** return, see instructions. to U.S. Gifts by cash or check. If you made any gift of \$250 or more, **Charities** 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 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 Unreimbursed employee expenses—job travel, union dues, Job job education, etc. You must attach Form 2106 or Form **Expenses** and Certain 2106-EZ if required. See instructions ▶ Miscellaneous 7 **Deductions** 8 8 Other expenses. See instructions for expenses to deduct here. List type and amount ▶ 10 Add lines 7 through 9 10 Enter the amount from Form 11 1040NR, line 37 . . . . 12 Multiply line 11 by 2% (.02) . . 12 13 13 Subtract line 12 from line 10. If line 12 is more than line 10, enter -0- . Other—see instructions for expenses to deduct here. List type and amount ▶ 14 Other Miscellaneous **Deductions** 14 Is Form 1040NR, line 37, over the amount shown below for the filing status box you 15 Total checked on page 1 of Form 1040NR: **Itemized** • \$300,000 if you checked box 6, **Deductions** • \$250,000 if you checked box 1 or 2, or • \$150,000 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

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	Schedule NEC-Tax on Income Not Effective	ely C								•	
		Enter amount of i	propriate rate of tax (see instructions)								
	Nature of income		(a) 10%	<b>(b)</b> 15%		(c) 30%		(d) Other (specify)			
					.,		.,		%		_%_
1	Dividends paid by:										
а	U.S. corporations										-
b	Foreign corporations	1b									<u> </u>
2	Interest:										
а	Mortgage										<u> </u>
b	Paid by foreign corporations	2b									<u> </u>
С	Other	2c									<u> </u>
3	Industrial royalties (patents, trademarks, etc.)	3									
4	Motion picture or T.V. copyright royalties	4									<u> </u>
5	Other royalties (copyrights, recording, publishing, etc.)	5									<u> </u>
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										
а	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)										
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 busin		Add columns (a) th	rough (d) of	line '	14. Enter the	total	here and on			
	Form 1040NR, line 53							•	15		
	Capital Gains and Loss	es Fr	om Sales or Ex	changes of	Pro	perty					
osses exchang sources	nly the capital gains and from property sales or capes that are from within the United and not effectively	ed	(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), subtraction (d)	
connec	ted with a U.S. business. include a gain or loss on										
disposii	ng of a U.S. real										
property interest; report these gains and losses on Schedule D											
Form 1	040).										
	property sales or ges that are effectively										
connec	and with a H.C. hydinasa					·	17	(	)		
Form 4	18 Capital gain. Combine columns (f) and (g) of lir						ss, e	nter -0-) <b>&gt;</b>	18		
										404011	

Form 1040NR (2013)

## **Schedule OI – Other Information** (see instructions)

Answer all questions

Α	Of what country or countries were you a citizen or nation	onal during the tax year?								
В	In what country did you claim residence for tax purposes during the tax year?									
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?									
D	Were you ever:  1. A U.S. citizen?  2. A green card holder (lawful permanent resident) of the lf you answer "Yes" to (1) or (2), see Pub. 519, chapter	ne United States?		Yes . No						
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?									
G	List all dates you entered and left the United States du Note. If you are a resident of Canada or Mexico AND o check the box for Canada or Mexico and skip to iten	ommute to work in the U	nited States at frequen	t intervals,						
	Date entered United States mm/dd/yy Date departed United States mm/dd/yy	Date	e entered United States mm/dd/yy	Date departed United States mm/dd/yy						
Н	Give number of days (including vacation, nonworkdays 2011, 2012									
I	Did you file a U.S. income tax return for any prior year? If "Yes," give the latest year and form number you filed	·		Yes No						
J	Are you filing a return for a trust?									
K	Did you receive total compensation of \$250,000 or more if "Yes," did you use an alternative method to determine		oensation?	Yes . No						
L	Income Exempt from Tax—If you are claiming exemp foreign country, complete (1) and (2) below. See Pub. 9			treaty with a						
	1. Enter the name of the country, the applicable tax t benefit, and the amount of exempt income in the co									
	(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax year	(d) Amount of exempt income in current tax year						
(e)	<b>Total.</b> Enter this amount on Form 1040NR, line 22. Do <b>2.</b> Were you subject to tax in a foreign country on any			Yes . No						
	vvoie you subject to tax in a foreign country on any	OF THE INCOME SHOWITH	(u) above:	1es						

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