

Make sure you use the correct year!

Form **1040NR**

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

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

2016

beginning _____, 2016, and ending _____, 20

This is your US SSN

Identifying number (see instructions)

Please print or type

Your first name and initial _____ Last name _____

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. Check if: 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).

Do not fill in this row if you use a US address

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

Filing Status

- 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)

Check only one box.

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
- c **Dependents:** (see instructions)

Boxes checked on 7a and 7b **1**

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 _____

If more than four dependents, see instructions

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
				<input type="checkbox"/>
				<input type="checkbox"/>

If part of the payment reported on Form 1042S is exempt due to treaty, enter ONLY the taxable amount here and the exempt amount on line 22 below

Enter wages as reported on Form W-2

Add numbers on lines above **1**

Income Effectively Connected With U.S. Trade/Business

d Total number of exemptions claimed			
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	
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 <input type="checkbox"/>	14	
15	Other gains or (losses). Attach Form 4797	15	
16a	IRA distributions	16a	16b Taxable amount (see instructions)
17a	Pensions and annuities	17a	17b Taxable amount (see instructions)
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	

Enter treaty exempt income here

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.

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	36	

If a Form W-2 erroneously reports taxable income that is treaty exempt, enter the treaty exempt amount here as a negative number.

If scholarship payments are erroneously reported as taxable on Form 1042S and on line 12 above, enter the amount here that was actually used for qualified expenses.

Did you pay state income tax withholding? That is a deduction!

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	4,000 00
	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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> 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	

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 <input type="checkbox"/> 4137 b <input type="checkbox"/> 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	
	59b	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60	

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	
	63	2016 estimated tax payments and amount applied from 2015 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	

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 . <input type="checkbox"/>	73a	
	b	Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> 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 2017 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 <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here 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 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	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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Do not forget to sign and date your tax return!

Enter state tax withholding paid here

Schedule A—Itemized Deductions (see instructions)

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% (0.02)

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:

- \$311,300 if you checked box 6;
• \$259,400 if you checked box 1 or 2; or
• \$155,650 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								

Depending on your situation, this page may have limited to zero applicability.

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		(g) GAIN	
							If (e) is more than (d), subtract (d) from (e)		If (d) is more than (e), subtract (e) from (d)	
	17	Add columns (f) and (g) of line 16						()		
	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-) ►								

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?
- B** In what country did you claim residence for tax purposes during the tax year? this is likely your home country
- 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. For example, F-1
- 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. ▶
This answer is "no" if you have always held the same type of visa
- 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

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

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2014 , 2015 , and 2016 .
Remember, if you hold an F visa and qualify as exempt the answer to these fields is zero.
- 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) 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
China	20	0	5,000

If you are claiming an exemption of income based on a treaty, this Section must be filled in.

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12 5,000

- 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.