	<b>1040NF</b>								
Form	IUTUNI								
Department of the Treasury									

## **U.S. Nonresident Alien Income Tax Return**

OMB No. 1545-0089

Form <b>IU4UNN</b> For the year January 1–December 31, 2004, or other tax year										<b>N</b>			
	ment of the Treasury Revenue Servicebeginning, 2004, and ending, 20												
	Your fir	st name and ir	nitial		Last name	ng number (see page 7 of ins							
Please print or type.	Present	home address (r	number, street, and apt.	no., or rur	al route). If you have	e a P.O. bo	ox, see page	e 7. Cł	neck i		ndividual state or Tru	ıst	
	City, to	wn or post off	ce, state, and ZIP coo	de. If you	have a foreign a	ddress, se	e page 7.				cy Act, and Pa e, see page 27		
e –	Countr	y 🕨			Of what country were	e you a <b>citize</b>	en or national	during the tax year	? ►				
Fleas			the United States to If same as above, wri					ne country whe write "Same."		u are a <b>p</b>	ermanent i	residen	
		Filing	Status and Exemp	otions fo	or Individuals (	see page	e 7)				7a	7b	
	Filing	status. Check	only one box (1–6	below).							Yourself	Spous	
Form(s) 1099-R if tax was withheld.	1 [ 2 [ 3 [ 4 [ 5 [	<ul> <li>Other sing</li> <li>Married resi</li> <li>Married resi</li> </ul>	dent of Canada or I le nonresident alien dent of Canada or Me ident of Japan or the ried nonresident alie	exico, or e Republ	a married U.S. na	 tional } If } id	you check lentifying n		vour sp				
fta			widow(er) with dep						•				
i 8-660	Cautio	n: Do not che	eck box 7a if your pa b if your spouse had	rent (or s	someone else) ca	an claim				No. of bo on 7a and	xes checked 1 7b	►	
rm(s) 1		<b>pendents:</b> (see p First name	bage 8) Last name		2) Dependent's entifying number	rela	pendent's tionship o you	(4) if qualifying child for child tax credit (see page 8		No. of ch 7c who:			
	(1)		Luot humo		: :		o you			lived with	-	P	
attach					· · ·					did not liv due to div separatio		▶	
Also					<u>: :</u> · ·					Depender			
∼⊢					: :					not enter	ed above		
	d	Add num on lines a	bers entered										
	0		<u>r of exemptions cla</u> ries, tips, etc. Attac						•	8			
	9a	Taxable inte	•	,	,				•	9a			
		<b>Faxable</b> interest											
	2	•	idends							10a			
ŀ	= b		idends (see page 1				. 10b						
	3 11	Taxable refu	nds, credits, or offs	ets of st	ate and local in	come ta	xes (see	page 10) .		11			
	<u>e</u> 12		nd fellowship grants.							12			
	<sup>▶</sup> 13 14 15 16a		come or (loss). Attac							13			
	<b>14</b>		or (loss). Attach Scheo		, ,		•			14			
		-	or (losses). Attach I		97					15			
	5  16a ≥			16a 17a				ount (see pag	,	16b 17b			
		Pensions an						ount (see pag	,	18			
	18 19		estate, royalties, par e or (loss). Attach S							19			
	17a 18 19 20 21		ent compensation							20			
	21		e. List type and am							21			
	22	Total income	e exempt by a treaty	y from p	age 5, Item M		22						
	23		10a, 11-15, 16b, and 17					ncome		23			
	24	Educator ex	penses (see page 1	3)			. 24						
	ຍ 25		on (see page 13)										
	<b>E</b> 26	Student loar	interest deduction	(see pa	ge 14)					-			
	≦ 27		gs account deducti							-			
	25 26 27 28 28 29		enses. Attach Form										
			ed health insurance			-				-			
	30 31 32 32		ed SEP, SIMPLE, ar										
	S 31		arly withdrawal of s				20						
	-	Scholarship	and fellowship gran	nts exclu	ded		32			22			
	33 34	Subtract line	through 32 33 from line 23. Enter	 here and	 on line 35. This	 is vour <b>ad</b>	 liusted are			33 34			

Form	1040NF	(2004)						Page <b>2</b>
	35	Amount from line 34 (adjusted gross income)				35		
		Itemized deductions from page 3, Schedule A, line 17.			[	36		
		Subtract line 36 from line 35			[	37		
	38	Exemptions (see page 15)			[	38		
	39	<b>Taxable income.</b> Subtract line 38 from line 37. If line 38 is	)-	39				
its	40	<b>Tax</b> (see page 16). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8				40		
eq		Alternative minimum tax (see page 16). Attach Form 6251		4372	•••	41		
and Credits		Add lines 40 and 41				42		<u> </u>
		Foreign tax credit. Attach Form 1116, if required						-
ar								
Тах		Credit for child and dependent care expenses. Attach Form			+			
F		Retirement savings contributions credit. Attach Form 8880	· · ·		+			
		Child tax credit (see page 18)	• • •					
		Adoption credit. Attach Form 8839	· · · –		+			
		Credits from: <b>a</b> $\Box$ Form 8396 <b>b</b> $\Box$ Form 8859.	40		+			
	49	Other credits. Check applicable box(es): <b>a</b> Form 3800	10					
		<b>b</b> Form 8801 <b>c</b> Form (specify)						
		Add lines 43 through 49. These are your total credits				50		+
	51	Subtract line 50 from line 42. If line 50 is more than line 42,	enter -0		. 🕨	51		
S	52	Tax on income not effectively connected with a U.S. trade or b	usiness from page	4, line 87	7.	52		
X	53	Social security and Medicare tax on tip income not reported to	37 .	53				
Ψ	54	Additional tax on IRAs, other qualified retirement plans, etc. Attach		54				
Jer	55	Transportation tax (see page 19)		55				
Other Taxes	56	Household employment taxes. Attach Schedule H (Form 10-				56		
_	57	Add lines 51 through 56. This is your total tax	<u></u>		. 🕨	57		<u> </u>
Payments	58	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	58					
	59	2004 estimated tax payments and amount applied from 2003 re	eturn . <b>59</b>					
	60	Excess social security and tier 1 RRTA tax withheld (see pa	ge 20) 60					
	61	Additional child tax credit. Attach Form 8812	61					
	62	Amount paid with Form 4868 (request for extension)	62					
		Other payments from: <b>a</b> $\Box$ Form 2439 <b>b</b> $\Box$ Form 4136 <b>c</b> $\Box$ Form	m 8885 <b>63</b>					
		Credit for amount paid with Form 1040-C.						
ž		U.S. tax withheld at source from page 4, line 84						
Pa		U.S. tax withheld at source by partnerships under section 1						
		From Form(s) 8805	66a					
		From Form(s) 1042-S	66b					
		U.S. tax withheld on dispositions of U.S. real property intere-	ete:					
		From Form(s) 8288-A	67a					
		From Form(s) 1042-S	67b					
		Add lines 58 through 67b. These are your total payments	· · · <u> </u>		. ►	68		
		69 If line 68 is more than line 57, subtract line 57 from line 68.	This is the amount vo	ou overoa	aid	69		
Ref	und	<b>70a</b> Amount of line 69 you want <b>refunded to you.</b>				70a		
Direc	t		Type: 🗌 Checking	Savings	,			
depo	sit? See	d Account number						
puge		71 Amount of line 69 you want applied to your 2005 estimated tax	▶   71					
Δm	ount	72 Amount you owe. Subtract line 68 from line 57. For detail		e nade 2	1	72		
	Owe	<b>73</b> Estimated tax penalty. Also include on line 72.	<b>73</b>	o pugo z		,		
		Do you want to allow another person to discuss this return with	n the IRS (see page :	22)?	Yes. C	omple	te the following.	No
	d Party	Designee's Phone		Person	al identif	cation		
Desi	gnee	name ► no. ► (	)	numbe				
Sig	n	Under penalties of perjury, I declare that I have examined this return and ac	companying schedules	and stater	nents, an	d to the	best of my knowle	dge and
He		belief, they are true, correct, and complete. Declaration of preparer (other th	nan taxpayer) is based o I	n all inform	nation of v	vnich pr	eparer has any kno	wiedge.
		Your signature	Date	Your occ	cupation	in the U	nited States	
of th								
retur vour	n for records.							
Pai		Preparer's	Date			Pre	parer's SSN or PT	IN
Pre		signature		Check if self-emp		1		
	er's	Firm's name (or	I	· · · ·		<u> </u>		
Us	e Onl	yours if self-employed), address, and ZIP code			Phone no	. (	)	

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## Schedule A—Itemized Deductions (See pages 22, 23, and 24.)

State and Local	1	State income taxes	1			-			
Income	2	Local income taxes	2						
Taxes	2								
	3	Add lines 1 and 2			· · ·	3			
Gifts to U.S.		Caution: If you made a gift and received a benefit in return, see page 22.							
Charities	more, see page 23								
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 23) is more than \$500	5			_			
	6	Carryover from prior year	6						
	7	Add lines 4 through 6				7			
Casualty and Theft Losses	0	Converties of the the term and term	•			_			
	8	Casualty or theft loss(es). Attach Form 4684. See page 23			<u> </u>	8			
Job Expenses and Most	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 24 ▶	0						
Other Miscellaneous			9			-			
Deductions	10	Tax preparation fees.	10						
	11	Other expenses. See page 24 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 35							
	14	Multiply line 13 by 2% (.02)	14						
	14								
	15	Subtract line 14 from line 12. If line 14 is more than line 12	2, ent	er -0		15			
Other Miscellaneous Deductions	16	Other—see page 24 for expenses to deduct here. List typ	e and	amount	►				
Total Itemized	17	Is Form 1040NR, line 35, over \$142,700 (over \$71,350 if yo box 3, 4, or 5 on page 1 of Form 1040NR)?	ou ch	ecked fili	ng status	16			
Deductions		No. Your deduction is not limited. Add the amounts in column for lines 3 through 16. Also enter this amount on Fo							
		line 36. Yes. Your deduction may be limited. See page 24 for the	0.00	ount to	}►	17			
		enter here and on Form 1040NR, line 36.	e am						

## 07

			(a) U.S. tax		Enter amount of income under the appro					propriate rate of tax (see pages 24 and 25)					
Nature of income			withheld at source		<b>(b)</b> 10%		<b>(c)</b> 15%		<b>(d)</b> 30%		(e	) Other	her (specify)		
											%		%		
a			74a 74b												
75	Interest:														
b c	<ul> <li>Mortgage</li> <li>Paid by foreign corport</li> <li>Other</li> <li>Industrial resultion (a)</li> </ul>	75a 75b 75c 76													
<ul> <li>76 Industrial royalties (patents, trademarks, etc.)</li> <li>77 Motion picture or T.V. copyright royalties</li> <li>78 Other royalties (copyrights, recording, publishing, etc.)</li> <li>79 Real property income and natural resources royalties</li> </ul>			77 78 79												
80 81 82	Pensions and annuite Social security benefi Gains (include capital	80 81 82													
83	Other (specify) ►	83													
84	lines 74a through 83. Enter the total here and on Form 1040NR, line 65				85										
85 86	Add lines 74a through Multiply line 85 by ra		86												
87	Tax on income not	effectively connected with a U.S.	trade	or busines									87		
		Capital Ga	ins a	nd Losses	Fron	n Sales or	Exch	nanges of F	Prop	erty					
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United		<ul> <li><b>88</b> (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)</li> </ul>		<b>(b)</b> Date acquired (mo., day, yr.)		sold		(d) Sales price		(e) Cost or o basis	ther	(f) LOSS If (e) is mo than (d), subtra from (e)	re	(g) GAIN If (d) is mor than (e), subtra from (d)	re
conr	es and not effectively nected with a U.S. ness. Do not include a gain														
or loss on disposing of a U.S. real property interest; report															
	e gains and losses on edule D (Form 1040).														
exch conr	eport property sales or anges that are effectively rected with a U.S. ness on Schedule D (Form	89 Add columns (f) and (g) of li	ne 88								89	(	)		
1040), Form 4797, or both. 90 Capital gain. Combine columns (f) and (g) of line 89. Enter the net gain here and on line 82 above (if a loss, enter the second secon						ter -0-) 🕨	90								

Form **1040NR** (2004)

	Other Information (If an item do	es no	ot apply to you, enter "N/A.")
	What country issued your passport?	м	If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 26 for additional information. ● Country ▶
С	Give the purpose of your visit to the United States ►		<ul> <li>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, 9a, 10a, 11-15, 16b, or 17b–21 of Form 1040NR:</li> </ul>
D	Type of entry visa ►		For 2004 (also, include this exempt income on line 22 of Form 1040NR) ►
Е	Date you entered the United States (see page 25) ►		For 2003 ►
F	Did you give up your permanent residence as an immigrant in the United States this year? Yes I No		<ul> <li>Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also,</li> </ul>
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. ►		identify the applicable tax treaty article: For 2004 ►
н	nonworkdays) you were present in the United States during:		For 2003 ►
I	2002, 2003, and 2004		<ul> <li>Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? Yes No</li> <li>Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2004?</li></ul>
	States and the Republic of Korea (South Korea). Total foreign source income not effectively connected with a U.S. trade or business ► \$		If "Yes," give name and address ►
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 ►	Р	Is this an "expatriation return" (see page 26)?
K	To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 59, 62, and 64?	Q	During 2004, did you apply for, or take other affirmative steps to apply for, lawful
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.		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 ►
	(Do not include amounts shown in item M.) ►		