

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, 2014, or other tax year beginning , 2014, and ending , 20

2014

Please print or type

Identifying number (see instructions)
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).
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)
If you checked box 3 or 4 above, enter the information below.

Check only one box.

(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
7b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income
7c 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.)

If more than four dependents, see instructions.

Table with 4 columns: (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.)

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

d Total number of exemptions claimed
Add numbers on lines above

Income Effectively Connected With U.S. Trade/Business

Table with 23 rows for income items (8-23) and columns for amounts and total effectively connected income.

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

Table with 13 rows for adjusted gross income items (24-36) and columns for amounts and total adjusted gross income.

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 <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	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	
	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	

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	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	

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 <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

Amount You Owe	74	Amount of line 72 you want applied to your 2015 estimated tax	74	
	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	

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.			

Schedule A—Itemized Deductions (see instructions)

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Taxes You Paid	1	State and local income taxes				1
Gifts to U.S. Charities		Caution: <i>If you made a gift and received a benefit in return, see instructions.</i>				
	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: <ul style="list-style-type: none"> • \$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? <input type="checkbox"/> 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. <input type="checkbox"/> 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						()		
	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?

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

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.

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

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

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**