

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, 2013, or other tax year
beginning , 2013, and ending , 20

2013

Please print
or type

Your first name and initial	Last name	Identifying number (see instructions)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> 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
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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)		(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.)
(1) First name	Last name			
				<input type="checkbox"/>

If more than four dependents, see instructions.

d Total number of exemptions claimed **Add numbers on lines above**

Income Effectively Connected With U.S. Trade/Business

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)	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	

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 line 35 from line 23. This is your adjusted gross income			36	

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 53 ▶	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		(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					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?

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 2013 (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:
 2011, 2012, and 2013

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**