

Department of the Treasury  
Internal Revenue Service▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

For the year January 1–December 31, 2019, or other tax year

**2019**

beginning		, 2019, and ending		, 20	
Your first name and middle initial		Last name		Identifying number (see instructions)	
Present home address (number and street or rural route). If you have a P.O. box, see instructions.				Apt. no.	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	
<b>Filing Status</b>  Check only one box.	1 <input type="checkbox"/> Reserved		4 <input type="checkbox"/> Reserved		
	2 <input type="checkbox"/> Single nonresident alien		5 <input type="checkbox"/> Married nonresident alien		
	3 <input type="checkbox"/> Reserved		6 <input type="checkbox"/> Qualifying widow(er) (see instructions)		Child's name ▶
<b>Dependents</b> If more than four dependents, see instructions and check here. <input type="checkbox"/>	<b>7 Dependents:</b> (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit      Credit for other dependents
	(1) First name	Last name			
<b>Income Effectively Connected With U.S. Trade/Business</b>  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.	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 (Form 1040 or 1040-SR)				13
	14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) 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 instr.)		16b
	17a Pensions and annuities	17a	17b Taxable amount (see instr.)		17b
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)				18
	19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)				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 <b>total effectively connected income</b>				23	
<b>Adjusted Gross Income</b>	24 Educator expenses (see instructions)				24
	25 Health savings account deduction. Attach Form 8889				25
	26 Moving expenses for members of the Armed Forces. Attach Form 3903				26
	27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)				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 Add lines 24 through 33				34
	35 <b>Adjusted Gross Income.</b> Subtract line 34 from line 23				35
<b>Tax and Credits</b>	36 Reserved for future use				36
	37 <b>Itemized deductions</b> from page 3, Schedule A, line 8				37
	38 Qualified business income deduction. Attach Form 8995 or Form 8995-A				38
	39 Exemptions for estates and trusts only (see instructions)				39

**Tax and Credits**  
(continued)

<b>40</b>	Add lines 37 through 39 . . . . .	<b>40</b>	
<b>41</b>	<b>Taxable income.</b> Subtract line 40 from line 35. If zero or less, enter -0- . . . . .	<b>41</b>	
<b>42</b>	<b>Tax</b> (see instr.). Check if any is from Form(s): <b>a</b> <input type="checkbox"/> 8814 <b>b</b> <input type="checkbox"/> 4972 <b>c</b> <input type="checkbox"/> . . . . .	<b>42</b>	
<b>43</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .	<b>43</b>	
<b>44</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>44</b>	
<b>45</b>	Add lines 42, 43, and 44 . . . . . <b>▶</b>	<b>45</b>	
<b>46</b>	Foreign tax credit. Attach Form 1116 if required . . . . . <b>46</b>		
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . . <b>47</b>		
<b>48</b>	Retirement savings contributions credit. Attach Form 8880 . . . . . <b>48</b>		
<b>49</b>	Child tax credit and credit for other dependents (see instructions) . . . . . <b>49</b>		
<b>50</b>	Residential energy credits. Attach Form 5695 . . . . . <b>50</b>		
<b>51</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . . <b>51</b>		
<b>52</b>	Add lines 46 through 51. These are your <b>total credits</b> . . . . . <b>52</b>		
<b>53</b>	Subtract line 52 from line 45. If zero or less, enter -0- . . . . . <b>▶</b>	<b>53</b>	

**Other Taxes**

<b>54</b>	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15 . . . . .	<b>54</b>	
<b>55</b>	Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR) . . . . .	<b>55</b>	
<b>56</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>56</b>	
<b>57</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	<b>57</b>	
<b>58</b>	Transportation tax (see instructions) . . . . .	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H (Form 1040 or 1040-SR) . . . . .	<b>59a</b>	
<b>59b</b>	<b>b</b> Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>59b</b>	
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Instructions; enter code(s) . . . . .	<b>60</b>	
<b>61</b>	<b>Total tax.</b> Add lines 53 through 60 . . . . . <b>▶</b>	<b>61</b>	

**Payments**

<b>62</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 and 1099 . . . . .	<b>62a</b>	
<b>b</b>	Form(s) 8805 . . . . .	<b>62b</b>	
<b>c</b>	Form(s) 8288-A . . . . .	<b>62c</b>	
<b>d</b>	Form(s) 1042-S . . . . .	<b>62d</b>	
<b>63</b>	2019 estimated tax payments and amount applied from 2018 return . . . . .	<b>63</b>	
<b>64</b>	Additional child tax credit. Attach Schedule 8812 . . . . .	<b>64</b>	
<b>65</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>65</b>	
<b>66</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>66</b>	
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see instructions) . . . . .	<b>67</b>	
<b>68</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>68</b>	
<b>69</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> . . . . .	<b>69</b>	
<b>70</b>	Credit for amount paid with Form 1040-C . . . . .	<b>70</b>	
<b>71</b>	Add lines 62a through 70. These are your <b>total payments</b> . . . . . <b>▶</b>	<b>71</b>	

**Refund**Direct deposit?  
See instructions.

<b>72</b>	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b> . . . . .	<b>72</b>	
<b>73a</b>	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <b>▶</b> <input type="checkbox"/>	<b>73a</b>	
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>		
<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
<b>74</b>	Amount of line 72 you want <b>applied to your 2020 estimated tax</b> . . . . . <b>▶</b>	<b>74</b>	

**Amount You Owe**

<b>75</b>	<b>Amount you owe.</b> Subtract line 71 from line 61. For details on how to pay, see instructions . . . . . <b>▶</b>	<b>75</b>	
<b>76</b>	Estimated tax penalty (see instructions) . . . . .	<b>76</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes**. Complete below. ☐ **No**

Designee's name <b>▶</b>	Phone no. <b>▶</b>	Personal identification number (PIN) <b>▶</b>
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**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 <b>▶</b>	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
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**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <b>▶</b>	Firm's EIN <b>▶</b>			
Firm's address <b>▶</b>	Phone no.			

**Schedule A—Itemized Deductions** (see instructions)

07

**Taxes You Paid****1** State and local income taxes**a** State and local income taxes . . . . .**1a****b** Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked) . . . . .**1b****Gifts to U.S. Charities****2** Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .**2****Caution:** If you made a gift and received a benefit in return, see instructions.**3** Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals **must** attach Form 8283 if line 3 is over \$500 . . . . .**3****4** Carryover from prior year . . . . .**4****5** Add lines 2 through 4 . . . . .**5****Casualty and Theft Losses****6** Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .**6****Other Itemized Deductions****7** Other—from list in instructions. List type and amount ►**7****Total****Itemized Deductions****8** Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 37 . . . . .**8**

**Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business** (see instructions)

Nature of income		Enter <b>amount of income</b> under the appropriate rate of tax (see instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b>	Dividends and dividend equivalents:					
<b>a</b>	Dividends paid by U.S. corporations . . . . .	<b>1a</b>				
<b>b</b>	Dividends paid by foreign corporations . . . . .	<b>1b</b>				
<b>c</b>	Dividend equivalent payments received with respect to section 871(m) transactions . . . . .	<b>1c</b>				
<b>2</b>	Interest:					
<b>a</b>	Mortgage . . . . .	<b>2a</b>				
<b>b</b>	Paid by foreign corporations . . . . .	<b>2b</b>				
<b>c</b>	Other . . . . .	<b>2c</b>				
<b>3</b>	Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>				
<b>4</b>	Motion picture or T.V. copyright royalties . . . . .	<b>4</b>				
<b>5</b>	Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>				
<b>6</b>	Real property income and natural resources royalties . . . . .	<b>6</b>				
<b>7</b>	Pensions and annuities . . . . .	<b>7</b>				
<b>8</b>	Social security benefits . . . . .	<b>8</b>				
<b>9</b>	Capital gain from line 18 below . . . . .	<b>9</b>				
<b>10</b>	Gambling—Residents of Canada only. Enter net income in column (c). <b>If zero or less, enter -0-.</b>					
<b>a</b>	Winnings _____					
<b>b</b>	Losses _____	<b>10c</b>				
<b>11</b>	Gambling winnings—Residents of countries other than Canada. <b>Note:</b> Losses not allowed . . . . .	<b>11</b>				
<b>12</b>	Other (specify) ► _____	<b>12</b>				
<b>13</b>	Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>				
<b>14</b>	<b>Multiply line 13 by rate of tax at top of each column</b> . . . . .	<b>14</b>				
<b>15</b>	<b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 54 . . . . .					<b>15</b>

**Capital Gains and Losses From Sales or Exchanges of Property**

<b>16</b>	(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) <b>LOSS</b>	(g) <b>GAIN</b>
						If (e) is more than (d), subtract (d) from (e)	If (d) is more than (e), subtract (e) from (d)
<b>17</b>	Add columns (f) and (g) of line 16 . . . . .					<b>17</b> ( )	
<b>18</b>	<b>Capital gain.</b> Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) . . . . .					►	<b>18</b>

**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 2019. 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:  
2017 \_\_\_\_\_, 2018 \_\_\_\_\_, and 2019 \_\_\_\_\_.

- 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

**(e) Total.** Enter this amount on Form 1040-NR, 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**
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.

- M** Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ► ☐
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ► ☐