

Tax Year 2007 Work Request Notification

Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

To:	Symbols:	Agreed:	Date:
1. Scanned by:	SE:W:CAR:MP:T:I :S	VS	7/2/07
2. Section Chief: Rick Baker	SE:W:CAR:MP:T:I :S	RB	6/27/07
3. Reviewer: Jeff Arre	SE:W:CAR:MP:T:I :R	JA	6/27/07
4. Review Chief: Marilyn Ward	SE:W:CAR:MP:T:I :R	MW	6/29/07
5. Branch Chief: Carole Barnette	SE:W:CAR:MP:T:I	—	—
6. Senior Technical Advisor: Bob Erickson	SE:W:CAR:MP:T	BE	6-29-07
7. *TPCC Circulations Email sent to Distribution List by:			
8. Initiator (Tax Law Specialist): Michael Young	SE:W:CAR:MP:T:I :S	Completed:	7/2/07

Attached is a marked up draft that can be used to develop any necessary Work Requests for the 2008 processing year. The major changes are as follows:

This is the second WRN for the 2007 Form 1040NR-EZ. Changes since the first WRN are:

1. We moved the entry location for "Type of entry visa" from line D on page 2 to the top of page 1.

This change is being made at the request of SBSE.

This Notification is for changes due to:

- Legislation or Chief Counsel guidance:
- A Program change initiated by: SE:S:CCS:CRG

- We do not anticipate the need for any further changes that would require a Work Request.
- We may need to make further changes that would require a Work Request.

If you have any questions, please contact the TLS shown below, or the reviewer on line 3 (above).

From: Michael Young SE:W:CAR:MP:T:I :S	Signed: 8MZHB	Email: Michael.C.Young@irs.gov	Phone Number: (202) 622-9791
	Date: 6/26/2007	Room: 6140	Fax Number: (202) 622-5022

Department of the Treasury
Internal Revenue Service

Please print or type.

Your first name and initial _____ Last name _____ Identifying number (see page 4) _____

Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. _____

City, town or post office, state, and ZIP code. If a foreign address, see page 4. _____

Country ▶ _____

Of what country were you a **citizen** or national during 2007? ▶ _____

Give address **outside the United States** to which you want any refund check mailed. If same as above, write "Same." _____

Give address in the country where you are a permanent resident. If same as above, write "Same." _____

Filing status (see page 4). Check only one box.

1 Single nonresident alien

2 Married nonresident alien

Type of entry visa (see page 4) ▶ _____

3	Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	
4	Taxable refunds, credits, or offsets of state and local income taxes (see page 5)	4	
5	Scholarship and fellowship grants. Attach explanation (see page 5)	5	
6	Total wages and scholarships exempt by a treaty from page 2, Item J	6	
7	Add lines 3, 4, and 5	7	
8	Scholarship and fellowship grants excluded (see page 5)	8	
9	Student loan interest deduction (see page 5)	9	
10	Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	
11	Itemized deductions (see page 6)	11	
12	Subtract line 11 from line 10	12	
13	Exemption deduction (see page 6)	13	
14	Taxable income. Subtract line 13 from line 12	14	
15	Tax. Find your tax in the Tax Table on pages 12-20	15	
16	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	16	
17	Add lines 15 and 16. This is your total tax	17	
18	Federal income tax withheld (from Form W-2, 1042-S, and 1099-R)	18	
19	2007 estimated tax payments and amount applied from 2006 return	19	
20	Credit for amount paid with Form 1040-C	20	
21	Add lines 18 through 20. These are your total payments	21	

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid

23a Amount of line 22 you want **refunded to you**.
If Form 8888 is attached, check here

b Routing number _____ c Type: Checking Savings

d Account number _____

24 Amount of line 22 you want applied to your 2008 estimated tax ▶ 24 _____

Amount You Owe

25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see page 8 ▶ 25 _____

26 Estimated tax penalty (see page 9). Also include on line 25 26 _____

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 9)? Yes. Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶ _____

Sign Here

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 accurately list all amounts and sources of U.S. source income I received during the tax year. 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 _____

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ EIN _____

Phone no. () _____

Other Information (If an item does not apply to you, enter "N/A.")

A What country issued your passport?

B Were you ever a U.S. citizen? Yes No

C Give the purpose of your visit to the United States ▶
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.....

D ~~Type of entry visa ▶~~
~~and current nonimmigrant status and date of change ▶~~ *tr. w/p / 2 / caps. / (see page 9) /*

E Date you entered the United States (see page 9) ▶

F Did you give up your permanent residence as an immigrant in the United States this year? Yes No

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. ▶
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.....
.....

H Give number of days (including vacation and nonworkdays) you were present in the United States during 2005, 2006, and 2007

I Did you file a U.S. income tax return for any year before 2007? Yes No
If "Yes," give the latest year and form number ▶

J If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 9 for additional information.
• Country ▶

• Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2007 below and on line 6; not on line 3 or 5.
For 2007 ▶

For 2006 ▶

• Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? Yes No

K During 2007, did you apply for, or take any affirmative steps to apply for, lawful 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 ▶