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beginning , 2019, and ending , 20

Please print or type

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: 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

Check only one box.

1 Reserved 2 Single nonresident alien 3 Reserved 4 Reserved 5 Married nonresident alien 6 Qualifying widow(er) (see instructions)
Child's name

Dependents

If more than four dependents, see instructions and check here.

7 Dependents: (see instructions) (1) First name Last name (2) Dependent's identifying number (3) Dependent's relationship to you (4) if qualifies for (see instr.): Child tax credit Credit for other dependents

Income Effectively Connected With U.S. Trade/Business

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
9b Tax-exempt interest. Do not include on line 9a 9b
10a Ordinary dividends 10a
10b 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 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 total effectively connected income 23

Adjusted Gross Income

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 Adjusted Gross Income. Subtract line 34 from line 23 35

Tax and Credits

36 Reserved for future use 36
37 Itemized deductions 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



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

07

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

DRAFT AS OF  
July 11, 2019  
DO NOT FILE

**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)	
				%	%
<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> Multiply line 13 by rate of tax at top of each column	<b>14</b>				
<b>15</b> 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 1040-NR, line 54					<b>15</b>

**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 or 1040-SR).  Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040 or 1040-SR), Form 4797, or both.	<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) LOSS	(g) GAIN
							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. ▶