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Confidentiality Statement:

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

## **Publication 678 FS-A Test Answers**

This booklet contains answers to the tax year 2005 test. Volunteers interested in assisting foreign students and scholars with their federal tax reporting/filing requirements must pass this test to be certified.

The actual test is contained in Publication 678 FS, Foreign Student and Scholar text.

## Part 1: Residency Status and Form 8843

1. nonresident	8. yes	
2. resident	9. yes	
3. nonresident	10. no	
4. resident		
5. nonresident		
6. yes		
7. no		

## Part 2: Form 1040NR-EZ

1. no	6. 2,489	11. 5,968
2. no	7. 2,489	12. 5,000
3. yes	8.0	13.0
4. no	9. 316	14. 412
5. yes	10. yes	15. yes

## Part 3: Form 1040NR and Advanced Issues

1. 843	4. no	7. 7,896
2. no	5. no	8. 601
3. 1040NR	6. 7,896	9. 198



_	1040	NR-EZ			atum far Oa	utolo		OMB No. 1545-1	468
Form				ncome Tax Re					_
Depa Interi	artment of the nal Revenue S	Treasury Service	Nonresi	dent Aliens W	пп но рере	nuents		2005	)
	Your first	name and init	ial	Last name		Identifyi	ng numb	oer (see page 3)	
	MELISSA			BRIGHAM		XXX-XX	(-XXX	X	
			(number, street, and apt. r	no., or rural route). If a H	2.0. box, see page 4				
ē.	233 MAI		e, state, and ZIP code. If a	foreign address, see n	ane 4				
₹ A	TOWN II							Ŧ	
P	Country		USA						
print or type			ou a <b>citizen</b> or national du		ЛМ				
lse p	Give addro refund che	ess <b>outside t</b> l eck mailed. If	he United States to which same as above, write "Sa	n you want any G me."	ive address in the co same as above, writ		u are a <b>r</b>	permanent resid	ent.
Please			0	4	20 EAST COURT,	ANY CITY B	ELGIU	М	
			e page 4). Check only o	ne box.					
		ngle nonresi arried nonre							
							3	2,489	
	-		tips, etc. Attach Form(s credits, or offsets of sta				4	2,409	
<b>W-2 here.</b> R if tax was withheld			ellowship grants. Attac				5		
s with	6 Total	wages and s	scholarships exempt by	a treaty from page 2,	Item J 6 2	2,000			
ere.	7 Add I	ines 3, 4, an	d5				7	2,489	
f tax			ellowship grants exclud						
N (S) N H-G			rest deduction (see pag				10	2,489	
1090			ncome. Subtract the su				11	2,489	
sh F	11 Itemia 12 Subtr	zed deduct act line 11 f	ions (see page 6) . rom line 10 .				12	2,410	
Attach Form(s) W-2 here. attach Form(s) 1099-R if tax was			tion (see page 6)				13	3,200	
ttach,	14 Taxa	ole income.	Subtract line 13 from I	ine 12			14	0	
Also at			( in the Tax Table on pa				15	0	
Ā			d Medicare tax on tip ir				16 17	0	
			16. This is your <b>total t</b> ax withheld (from Form			316		0	
			ax payments and amou			510			
	20 Credi	t for amount	paid with Form 1040-0		20				
	21 Add I	ines 18 thro	ugh 20. These are your	total payments .		►	21	316	
Ref	und		is more than line 17, sub			ou overpaid.	22	316	
Direc	ot osit? See		t of line 22 you want re	efunded to you .		►	23a	316	
page	e 7 and fill	b Routing d Account			c Type: Checking	g 🗀 Savings			
and	3b, 23c, 23d.		of line 22 you want applied	to your 2006 estimated	tax ▶   24				
	ount	25 Amoun	t you owe. Subtract line 2	21 from line 17. For deta	ails on how to pay, se	ee page 7 🕨	25		
	I Owe		ted tax penalty (see pag t to allow another person		· · · · ·		Complete	a the following	
Th Pa		Do you wan			in the into (see page		Joinpier	e the following.	
	signee	Designee's name		Phone no. ▶ (	)	Personal iden number (PIN)	tificatior		
Sig	nn	Under penalti	es of perjury, I declare that I ha	ave examined this return an		les and statements			
	ere		ey are true, correct, and accu er than taxpayer) is based on				during the	e tax year. Declarat	ion of
	a copy of	Your sign	nature		Date	Your occupation	in the l In	ited States	
this r	eturn for	, our sign							
Pa	records.	Proportation	<u> </u>		Date		Pren	arer's SSN or PTIN	
Pre		Preparer's signature	•			Check if self-employed	]		
	rer's	Firm's name			·	EIN			
	e Only	yours if self-e address, and				Phone no.	(	)	
For	Disclosure,	Privacy Act,	and Paperwork Reduction	on Act Notice, see page	e 10 of instructions.	Cat. No. 21534	N Form	1040NR-EZ	(2005)



rm 1040NR-EZ (2005)		Page
Other Information (If an item does not apply to you, enter "N/A.")		
What country issued your passport? BELGIUM		
Were you ever a U.S. citizen?	Sec. 10 Yes	X N
		-
Give the purpose of your visit to the United States ► <u>STUDY</u>		
Type of entry visa  F-1		
and current nonimmigrant status and date of change  F-1		
Date you entered the United States (see page 8) ► AUGUST 1, 2004		
Date you entered the United States (see page 8) ► AUGUST 1, 2004		
Did you give up your permanent residence as an immigrant in the United States this year?	Ses 2	🗶 N
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. ►		
Give number of days (including vacation and nonworkdays) you were present in the United States during		
2003, 2004 152 , and 2005 365		
Did you file a U.S. income tax return for any year before 2005?		
If "Yes," give the latest year and form number ▶		
If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following		
information. See page 8 for additional information.		
<ul> <li>Country BELGIUM</li> <li>Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt</li> </ul>		
income for 2005 below and on line 6; not on line 3 or 5.		
For 2005 ▶ ARTICLE 21(1) WAGES \$2,000		
For 2004 ►		
• Ware you subject to tay in that country on any of the income that you claim is aptitled to the treaty		
• Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits?	Yes	XN
During 2005, 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	X N
If "Yes," explain ▶		



Form	1040	NR-EZ	U.S.	Income Tax R	eturn for Ce	rtain	L	OMB No. 1545-1468	3
	artment of the		Nonres	ident Aliens W	ith No Depe	endents		2005	
Inter	nal Revenue S Your first	ervice name and initi		Last name		Identifvi	na numbe	r (see page 3)	_
	RAJI			RATNAKER		xxx-xx	-	(000 page 0)	
		ome address (	number, street, and apt.	no., or rural route). If a	P.O. box, see page 4				_
_	23 INDI	A BLVD							
be	City, town	or post office	e, state, and ZIP code. If	a foreign address, see p	bage 4.				
ج ج	TOWN MC								
print or type	Country		USA						
prii			ou a citizen or national o ne United States to whic		Give address in the co	ountry where you	Lare a <b>ne</b>	rmanent resident	t
Please			same as above, write "Sa	ame."	f same as above, writ 00 DALI RD, AN	te "Same."	-		
	1 👗 Si	ngle nonresi		one box.					_
		arried nonre					2	5 0 6 0	_
	-		ips, etc. Attach Form(				3 4	5,968	—
Attach Form(s) W-2 here. attach Form(s) 1099-R if tax was withheld			credits, or offsets of st				5		—
with			ellowship grants. Attac scholarships exempt by						—
re. vas		ines 3, 4, an		· · · · · · · · ·			7	5,968	
2 he			ellowship grants exclu						_
, ≓ E	9 Stude	ent loan inter	est deduction (see page	ge 5)	9				
<b>s)</b> 660			ncome. Subtract the s				10	5,968	
(s) For	11 Itemi	zed deducti	ions (see page 6).				11	5,000	_
form			rom line 10				12 13	968	—
P,∎			tion (see page 6) Subtract line 13 from				14	3,200	—
atta			in the Tax Table on pa				15	0	—
Also			d Medicare tax on tip i	-			16	-	_
			16. This is your total	•			17	0	
			ax withheld (from Form			412			
			ax payments and amou						
			paid with Form 1040- ugh 20. These are you			<b>_</b>	01	410	
			l is more than line 17, sub				21 22	<u>412</u> 412	—
-	und		t of line 22 you want <b>r</b>		. This is the amount y	ou overpaid.	23a	412	_
Direc depo	osit? See	<b>b</b> Routing			<b>c</b> Type: Checking	a 🗌 Savinas			-
	e 7 and fill 3b, 23c,	d Account							
and		24 Amount	of line 22 you want applied	to your 2006 estimated	tax 🕨   24				
	ount		t you owe. Subtract line			ee page 7 ►	25		
	Owe		ted tax penalty (see pag						
Th		Do you want	t to allow another person	to discuss this return v	vith the IRS (see page	e 8)? [] Yes. (	Jompiete	the following.	10
Pa		Designee's		Phone		Personal ider	tification		_
De	signee	name 🕨		no. 🕨	( )	number (PIN)	►		
Si	gn		es of perjury, I declare that I here are true, correct, and acc						
	ere		er than taxpayer) is based or				j		
Keep	a copy of	Your sigr	nature		Date	Your occupation	in the Unite	ed States	
	eturn for records.								
Pa		Preparer's			Date		Prepar	er's SSN or PTIN	_
Pre		signature	7			Check if self-employed	י   נ		
pa	rer's	Firm's name ( yours if self-e				EIN			
Us	e Only	address, and				Phone no.	(	)	_
For	Disclosure.	Privacy Act,	and Paperwork Reducti	on Act Notice, see pag	e 10 of instructions.	Cat. No. 21534	N Form <b>1</b>	040NR-EZ (200	05)

**T-4** Test

For	n 1040NR-EZ (2005)		Page
	Other Information (If an item does not apply to you, enter "N/A.")		
	What country issued your passport? INDIA		
•	what country issued your passport: And And		
;	Were you ever a U.S. citizen?	Yes	X N
;	Give the purpose of your visit to the United States STUDY		
•			
)	Type of entry visa ► F-1		
	and current nonimmigrant status and date of change F-1		
	Data you antoned the United Clates (see near 0) N 8-2-2004		
	Date you entered the United States (see page 8) ► 8-3-2004		
	Did you give up your permanent residence as an immigrant in the United States this year?	Ses 2	🗶 N
	Dates you entered and left the United States during the year Decidents of Canada or Mavies entering and		
	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. ►		
	Give number of days (including vacation and nonworkdays) you were present in the United States during		
	2003, 2004 150 , and 2005 365		
	Did you file a U.S. income tax return for any year before 2005?	Yes	X N
	If "Yes," give the latest year and form number ►		
	If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 8 for additional information.		
	• Country		
	• Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt		
	<pre>income for 2005 below and on line 6; not on line 3 or 5. For 2005 ► Standard Deduction per U.S./India treaty Article 21(2)</pre>		
	For 2004 ►		
	• Were you subject to tax in that country on any of the income that you claim is entitled to the treaty		
	benefits?	🗌 Yes	🗶 N
	During 2005, 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	🗶 N
	lf "Yes," explain ►		



	D40NR	0.3.	For the year January 1–De	cember 31, 2005, or othe			омв №. 154 のП	<u>5</u>
al Rever	nue Service	beginning	, 2005, and	d ending	, 2		GUU	
	r first name and ini סע	itial	Last name			fying number		7 of ins
IGC		umber street and a	ot. no., or rural route). If you					
#16	3 Student P	arkway					ate or Trus	t
-	, town or post offic VN GA 3000		code. If you have a foreig	n address, see page 7		closure, Privacy		erwork
Cou	intry ► USA		Of what country	/ were you a citizen or nationa	I during the tax year?	POLANE	)	
		the United States f same as above, v	to which you want any	Give address in t If same as above	the country where	you are a <b>pe</b>	rmanent re	esident
reiui	nu check maileu. I	i same as above, v	whe Same.		AVE, ANY	TOWN DO		
	Filing	Status and Ever	nptions for Individua					76
Filin		only one box (1-		is (see page 7)			7a Yourself	7b Spouse
	•			LLC notional			roursen	opous
1 2	_	e nonresident ali	or Mexico, or a single	U.S. national				
23			Mexico, or a married U.S	national ) If you shool	· · · · · · ·			
4			page 7) or the Republic					
5			alien				1	
6			ependent child (see pa					
Cau	ution: Do not che	ck box 7a if your	parent (or someone els	e) can claim you as a		No. of boxe		<b>▶</b> 1
Do	not check box 7	b if your spouse h	had any U.S. gross inco	me.		on 7a and 7		<u> </u>
7c	Dependents: (see pa	age 8)	(2) Dependent's	(3) Dependent's relationship	(4) ✓ if qualifying child for child tax	No. of child 7c who:	Iren on	
	(1) First name	Last name	identifying number	to you	credit (see page 8)	lived with y	ou I	▶
						did not live		
		-				due to divo separation	rce or	►
						Dependents		
	<ul> <li>8 Wages, salar</li> <li>9a Taxable inter</li> <li>b Tax-exempt</li> </ul>	rest interest. <b>Do not</b>	ach Form(s) W-2 .  include on line 9a .		· · · · · · · · · · · · · · · · · · ·	Add numbe on lines abd 8 9a 10a	ers entered	6
Effectively Connected With U.S. Trade/Business	<ul> <li>8 Wages, salar</li> <li>9a Taxable inter</li> <li>b Tax-exempt</li> <li>Oa Ordinary divided</li> <li>b Qualified divided</li> <li>1 Taxable refur</li> <li>2 Scholarship and</li> <li>3 Business incomplete</li> <li>4 Capital gain on</li> <li>5 Other gains of</li> <li>6a Total IRA dist</li> <li>7a Pensions and</li> <li>8 Rental real es</li> <li>9 Farm income</li> </ul>	ties, tips, etc. Attarest, on treest, on treest. <b>Do not</b> dends dends (see page nds, credits, or o nd fellowship grants ome or (loss). Attar (loss). Attach Schor (losses). Attach Schor (losses). Attach cor (losses). Attach stributions d annuities state, royalties, pe or (loss). Attach	ach Form(s) W-2         include on line 9a         include on line 9a         10)         10)         ffsets of state and loc         s. Attach Form(s) 1042-S         tach Schedule C or C         nedule D (Form 1040) if         h Form 4797         16a         17a         vartnerships, trusts, etc         Schedule F (Form 10	· · · · · · · · · · · · · · · · ·	(see page 10)	Add numbe on lines abd 9a 10a 111 12 13 14 15 1) 16b 1) 17b 18 19 9	ers entered ove	6
Effectively Connected With U.S. Trade/Business	<ul> <li>8 Wages, salar</li> <li>9a Taxable inter</li> <li>b Tax-exempt</li> <li>Oa Ordinary dividing</li> <li>b Qualified dividing</li> <li>1 Taxable refur</li> <li>2 Scholarship and</li> <li>3 Business incoder</li> <li>4 Capital gain on</li> <li>5 Other gains of</li> <li>6a Total IRA dist</li> <li>7a Pensions and</li> <li>8 Rental real es</li> <li>9 Farm income</li> <li>0 Unemployme</li> <li>1 Other income</li> </ul>	ties, tips, etc. Atta rest	ach Form(s) W-2         include on line 9a         include on line 9a         10)         ffsets of state and loc         s. Attach Form(s) 1042-S         tach Schedule C or C-         hedule D (Form 1040) if         h Form 4797         16a         17a         bartnerships, trusts, etc         Schedule F (Form 10         amount (see page 13)	· · · · · · · · · · · · · · · · ·	(see page 10)	Add numbe on lines abd 9a 10a 111 12 13 14 15 1) 16b 1) 17b 18 19 9	ers entered ove	
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Income Effectively Connected With U.S. Trade/Business 57, 57, 57, 51, 51, 51, 51, 51, 51, 51, 51, 51, 51	<ul> <li>8 Wages, salar</li> <li>9a Taxable inter</li> <li>b Tax-exempt</li> <li>Oa Ordinary divided</li> <li>b Qualified divided</li> <li>1 Taxable refur</li> <li>2 Scholarship and</li> <li>3 Business incomparing</li> <li>4 Capital gain or</li> <li>5 Other gains or</li> <li>6a Total IRA dist</li> <li>7a Pensions and</li> <li>8 Rental real er</li> <li>9 Farm income</li> <li>0 Unemployme</li> <li>1 Other income</li> <li>2 Total income</li> <li>3 Add lines 8, 9a</li> <li>4 Educator exp</li> <li>5 Health saving</li> </ul>	ties, tips, etc. Attarest. <b>Do not</b> interest. <b>Do not</b> dends dends (see page nds, credits, or o nd fellowship grants ome or (loss). Attach or (losse). Attach Sch or (losses). Attach tributions d annuities d annuities	ach Form(s) W-2         include on line 9a         include on line 9a         10)         10)         ffsets of state and loc         s. Attach Form(s) 1042-S         tach Schedule C or Condule D (Form 1040) if         horm 4797         16a         17a         partnerships, trusts, et         Schedule F (Form 10         n         amount (see page 13)         aty from page 5, Item         and 17b-21. This is your         13)          ction. Attach Form 88		(see page 10)	Add numbe on lines abo 9a 10a 10a 11 12 13 14 15 11 16b 17b 11 18 19 20 21	7,89	
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djusted Gross Income Effectively Connected With U.S. Trade/Business 2. 2. 2. 2. 7. 7. 7. 7. 7. 7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	<ul> <li>8 Wages, salar</li> <li>9a Taxable inter</li> <li>b Tax-exempt</li> <li>Oa Ordinary divided</li> <li>b Qualified divided</li> <li>1 Taxable refur</li> <li>2 Scholarship and</li> <li>3 Business incomposition of the second sec</li></ul>	ies, tips, etc. Attarest. <b>Do not</b> dends	ach Form(s) W-2	9b	(see page 10)	Add numbe on lines ab 8 9a 10a 10a 11 12 13 14 15 16b 17b 18 19 20 21 23 - - - - - - - - - - - - -	7,89	6

**T-6** Test 

Form	1040NI	R (2005)			Pag	ge <b>2</b>
	36	Amount from line 35 (adjusted gross income)	. 3	36	7,896	
	37	Itemized deductions from page 3, Schedule A, line 17	. 🗳	37	696	
	38	Subtract line 37 from line 36	. 3	38	7.200	
	39	Exemptions (see page 15)	. 🗳	39	3,200	
	40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	. 🗖	10	4.000	
Tax and Credits	41	Tax (see page 16). Check if any tax is from: a 🗌 Form(s) 8814 b 🖾 Form 4972 .	. 4	11	403	
ě	42	Alternative minimum tax (see page 16). Attach Form 6251		12		
ΰ	43	Add lines 41 and 42		13	403	
P	44	Foreign tax credit. Attach Form 1116, if required				
a	45	Credit for child and dependent care expenses. Attach Form 2441 45				
_a_∣	46	Retirement savings contributions credit. Attach Form 8880				
•	47	Child tax credit (see page 18). Attach Form 8901 if required				
	48	Adoption credit. Attach Form 8839				
	49	Credits from: a Form 8396 b Form 8859				
	50	Other credits. Check applicable box(es): a Grow 3800				
		<b>b</b> Form 8801 <b>c</b> Form (specify)				
	51	Add lines 44 through 50. These are your total credits	. !	51		
	52	Subtract line 51 from line 43. If line 51 is more than line 43, enter -0-	· –	52	403	
~	53	Tax on income not effectively connected with a U.S. trade or business from page 4, line 88		53	198	
š	54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		54		
Ta Ta	55	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		55		
Other Taxes	56	Transportation tax (see page 19)	. 5	56		
Ę	57	Household employment taxes. Attach Schedule H (Form 1040).	. 5	57		
0	58	Add lines 52 through 57. This is your total tax	. –	58	601	
	59	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc 59 1, 943				
	60	2005 estimated tax payments and amount applied from 2004 return . 60				
	61	Excess social security and tier 1 RRTA tax withheld (see page 20)				
	62	Additional child tax credit. Attach Form 8812				
	63	Amount paid with Form 4868 (request for extension)				
ts.	64	Other payments from: <b>a</b> Form 2439 <b>b</b> Form 4136 <b>c</b> Form 8885 <b>64</b>				
Payments	65	Credit for amount paid with Form 1040-C.				
ξ		U.S. tax withheld at source from page 4, line 85				
a.	66 67					
-		U.S. tax withheld at source by partnerships under section 1446: From Form(e) 8805 67a				
		From Form(s)         8805         6/a           From Form(s)         1042-S         67b				
	68	U.S. tax withheld on dispositions of U.S. real property interests:				
		From Form(s) 8288-A				
		From Form(s) 1042-S				
	69	Add lines 59 through 68b. These are your total payments	• 6	69	1,943	
		70 If line 69 is more than line 58, subtract line 58 from line 69. This is the amount you overpaid		70	1,342	
Ref	und	70 In the ostis more than the sol, subtract time so non-time ost. This is the amount you over part 71a Amount of line 70 you want refunded to you.	• ⊢	1a	1,342	
Direc	ct		-			
depo	osit? Se	d Account number				
puge	, 21.	72 Amount of line 70 you want applied to your 2006 estimated tax ►   72				
Δm	ount	<ul> <li>72 Aniount of the 70 you want applied to you 2000 estimated tax p [72]</li> <li>73 Amount you owe. Subtract line 69 from line 58. For details on how to pay, see page 21</li> </ul>		73		
	i Owe					
			es. Co	mple	te the following.	No
	d Party	Designee's Phone Personal				1
	gnee	name ► no. ► ( ) number (				
Sig	in	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and stateme belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all informat	nts, and t	to the	best of my knowledge	e and
He						Juge.
Keep	a copy	Your signature Date Your occuț	pation in	the L	Jnited States	
of thi returi	is					
	records.					
Pai	id	Preparer's Date Check if		Pre	parer's SSN or PTIN	_
Pre	<del>)</del> -	signature self-employ	/ed 🗌			
	rer's	Firm's name (or yours if self-employed), EIN				
Us	e Onl		one no.	(	)	
					Form <b>1040NR</b> (2	2005)

Test	<b>T-</b> 7
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orm 1040NR (200	,			Page
Schedule /	۹—	Itemized Deductions (See pages 22, 23, a	nd 24.)	07
State and ocal	1	State income taxes	<b>1</b> 696	
ncome Taxes	2	Local income taxes	2	
	3	Add lines 1 and 2		696
Gifts to J.S.		<b>Caution:</b> If you made a gift and received a benefit in return, see page 22.		
Charities	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23	4	
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 23) is more than \$500	5	
	6	Carryover from prior year	6	
	7	Add lines 4 through 6	7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 2	23 8	
lob	9	Unreimbursed employee expenses—job travel, union		
xpenses	Ū	dues, job education, etc. You must attach Form 2106		
nd Most Other		or Form 2106-EZ if required. See page 24 ►	9	
liscellaneous				
Deductions	10	Tax preparation fees.	10	
	11	Other expenses. See page 24 for expenses to deduct here. List type and amount ►		
			11	
	12	Add lines 9 through 11	12	
	13	Enter the amount from Form 1040NR, line 36		
	14	Multiply line 13 by 2% (.02)	14	
	15	Subtract line 14 from line 12. If line 14 is more than line	12, enter -0 <b>15</b>	
Other Miscellaneous	16	Other-see page 24 for expenses to deduct here. List ty	rpe and amount ►	
Deductions				
			16	
lotal temized	17	Is Form 1040NR, line 36, over \$145,950 (over \$72,975 if y box 3, 4, or 5 on page 1 of Form 1040NR)?		
Deductions		No. Your deduction is not limited. Add the amounts in column for lines 3 through 16. Also enter this amount on F line 37.		696
		<b>Yes.</b> Your deduction may be limited. See page 24 for t enter here and on Form 1040NR, line 37.		



Tax on Income Not Effectively Connected With a U.S. Trade of Business	Page
Nature of income     Mature of income     (a) U.S. tax       Dividends paid by:     75a     (a) U.S. tax       Dividends paid by:     75b     75b       Interest:     75b     75b       Dividends paid by:     76b     75b       Dividends paid by:     77b     76b       Dividends paid by:     77b     76b       Dividends paid by:     77b     76b       Dividends paid from line 91 below)     80     81       Dividends pains (include capital gain from line 91 below)     82     82       Other (specify)     83     84     84       Add lines 75a through 84. Enter the total here and on Form     82     85       Add lines 75a through 84. Enter the total here and on Form     86     84       Add lines 75a through 84. Enter the total here and on Form     86       Add lines 75a through 84. Enter the total here and on Form     86       Add lines 75a through 84. Enter the total here and on Form     86       Add lines 75a through 84. Enter the total here and on Form     86       Add lines 75a through 84. Enter the total here	n a U.S. Trade or Business 28, or similar form.
Nature of income         Dividends paid by:         a U.S. corporations         b Foreign corporations         a Wortgage         a Mortgage         b Paid by foreign corporations         b Paid by foreign corporations         c Other         b Paid by foreign corporations         c Other         c Other         c Other         ndustrial royalties (patents, trademarks, etc.)         Motion picture or T.V. copyright royalties         c Other royalties (copyrights, recording, publishing, etc         Real property income and natural resources royaltie         Pensions and annuities         Social security benefits         Nuther (specify)         Othere (specify)<	Enter amount of income under the appropriate rate of tax (see pages 24 and 25)
Dividends paid by:         a U.S. corporations         b Foreign corporations         interest:         a Mortgage         a Mortgage         a Mortgage         a Mortgage         b Paid by foreign corporations         b Paid by foreign corporations         c Other         industrial royalties (partents, trademarks, etc.)         Motion picture or T.V. copyright royalties         Real property income and natural resources royalties         Pensions and annuities         Social security benefits         Social security benefits         Cother (specify)         Cother (specify)         Cother (specify)         Cotal U.S. tax withheld at source. Add column (a) lines 75a through 84. Enter the total here and on For 1040NR, line 66         Innes 75a through 84. In columns (b)-(e)         Add lines 75a through 84. In columns (b)-(e)         Multiply line 86 by rate of tax at top of each column (b) lines 75 a through 84. In columns (b)-(e)         Multiply line 86 by rate of tax at top of each column (c) in escent with a 1040NR, line 65         Multiply line 86 by rate of tax at top of each column (c) in escent with a 1040NR, line 53         Multiply line 86 by rate of tax at top of each column (c) in escent with a 1040NR, line 65         Multiply line 86 by rate of tax at top of each column be uscon	(c) 15% (d) 30% (e) Other (specify)
b       Foreign corporations       Corporations         b       Faid by foreign corporations       Corport         c       Other       Cother       Cother         c       Other       Cother       Cother         c       Other royalties (patents, trademarks, etc.)       Motion picture or T.V. copyrights, recording, publishing, etc         c       Other royalties (copyrights, recording, publishing, etc         Pensions and annuities       Cother royalties         Social security benefits       Cother         Social security benefits       Cother         Social security benefits       Cother         Social security benefits       Cother         Social security benefits       Cother (specify)         Dines 75a through 84 in columns (b)-(e)       Columns (b)-(e)         IndoNNR, line 66       Columns (b)-(e)         IndoNNR, line 86 by rate of tax at top of each colu       Capita         IndoNNR, line 53       Columns (b)-(e)       Columns (c)         Inses 75a through 84 in columns (b)-(e)       Columns (a)         Incoses for a U.S.       Columns (b)-(e)       Columns (b)-(e)         Incoses for a U.S.       Columns (b)-(e)       Columns (b)-(e)       Columns (b)-(e)         Incoseset onth the Capital gain       Columns (b)-(e	- C
<ul> <li>Interest:         <ul> <li>a Mortgage</li> <li>b Paid by foreign corporations</li> <li>c Other</li> <lic li="" other<="">             &lt;</lic></ul></li></ul>	
<ul> <li>a Mortgage</li> <li>b Paid by foreign corporations</li> <li>c Other</li> <li>c Other</li></ul>	
c Other	
Industrial royalties (patents, trademarks, etc.) Motion picture or T.V. copyright royalties Other royalties (copyrights, recording, publishing, etc Real property income and natural resources royaltie Pensions and annuities	
Motion picture or 1.V. copyright: recording, publishing, etc         Real property income and natural resources royattie         Pensions and annuities.         Social security benefits.         Capita         Ines 75a through 84. Enter the total here and on For         Ines 75a through 84. in columns (b)-(e)         Add lines 75a through 84 in columns (b)-(e)         Multiply line 86 by rate of tax at top of each columns (b)-(e)         Indon property and descriptive details in the unite and on terces within the United and an income perty and descriptive details not shown break and not affectively connected with a sources within the United and an other and an an an aution are an an aution are an an aution are an aution are an an aution are an autin a source at an autin a source at an autin a autin a aution are	
Real property income and natural resources royatite Pensions and annuities	
Pensions and annuities	
Social security benefits	
Clains (include capital gain from line 91 below) . Other (specify) Total U.S. tax withheld at source. Add column (a) lines 75a through 84. Enter the total here and on For 1040NR, line 66	
Total U.S. tax withheld at source. Add column (a) lines 75a through 84. Enter the total here and on For 1040NR, line 66       Add columns (b)-(e)         Add lines 75a through 84 in columns (b)-(e)       .         Add lines 75a through 84 in columns (b)-(e)       .         Add lines 75a through 84 in columns (b)-(e)       .         Multiply line 86 by rate of tax at top of each columation income not effectively connected with a 1040NR, line 53       .         Earter only the capital gains for a contrast and descriptive details not shown brease that are from the united descriptive details not shown brease the not effectively interest, report i	
Total U.S. tax withheld at source. Add column (a) lines 75a through 84. Enter the total here and on For 1040NR, line 66          Add lines 75a through 84. Enter the total here and on For 1040NR, line 66          Add lines 75a through 84 in columns (b)–(e)          Multiply line 86 by rate of tax at top of each columa a 1040NR, line 53          Enter only the capital gains from property and descriptive details not shown break at the United and the control of the cossary, attachated at the united at an tot effectively control of property and descriptive details not shown break at the United at an other for the other total at an tot effectively at a track statemer descriptive details not shown break at an tot effectively interest, report at an tot effectively interest, report i	
Add lines 75a through 84 in columns (b)-(e)	
Multiply line 86 by rate of tax at top of each colu         Tax on income not effectively connected with a 1040NR, line 53         I040NR, line 53         Enter only the capital gains exchanges from property and descriptive details not shown b trees within the United with a U.S. Enter only intered with a U.S. Enter on the capital gains inters. Do not include a gain meted with a U.S. Enter on the details not shown b trees and not effectively interest, report a U.S. Enter on the details of a U.S. Enter on th	, 31
Tax on income not effectively connected with a 1040NR, line 53       Capita         To40NR, line 53       Capita         Inter only the capital gains enter only the capital gains exchanges that are from tess and not effectively meted with a U.S. iness. Do not include a gain meted with a U.S. iness. Do not include a gain and loses on disposing of a U.S. iness. Do not include a gain and loses on disposing of a U.S. iness. Do not include a gain edule D (Form 1040).       B0       And Columns (f) and (n)	
Capital Gains and Losses From       89 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) (mo., day, yr.)     (b) Date acquired (mo., day, yr.)       90 Add columns (f) and (c) of line 89	→(e) of line 87. Enter the total here and on Form 88 198
89       (a) Kind of property and description       (b) Date       (c) Date         (if necessary, attach statement of descriptive details not shown below)       acquired mod, yr.)       sold (mo., day, yr.)         90       Add columns (f) and (n) of line 89       90	Exchanges of Property
6	(f) Cales price (e) Cost or other If (e) is more If (d) is more pasis than (d), subtract (d) than (e), subtract (e) from (e) from (e) from (d)
G	
06	
06	
)	( ) 06 
business on Schedule D (Form 1040), Form 4797, or both. 91 Capital gain. Combine columns (f) and (g) of line 90 Enter the net gain here and on line 83	tin here and on line 83 above (if a loss enter -0-)



Form	1040NR	(2005)
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	What country issued your passport? POLAND	M If you are claiming the benefits of a U.S. income tax treat with a foreign country, give the following information. See	
3	Were you ever a U.S. citizen? Yes No	page 26 for additional information. ● Country ▶ POLAND	
>	Give the purpose of your visit to the United States ► <u>ST</u> STUDY	• Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b,	
)	Type of entry visa ► <u>F-1</u>	or 17b–21 of Form 1040NR: For 2005 (also, include this exempt income on line	
	and current nonimmigrant status and date of change (see page 25) $\blacktriangleright$ F-1	22 of Form 1040NR) ► WAGES S2,000	
	or change (see page 25) ► 1.1.4.	TREATY ARTICLE 18(1)	
	Date you entered the United States (see page 25) $\blacktriangleright$ 8-9-2003	For 2004 ►	
	Did you give up your permanent residence as an immigrant in the United States this year?	Type and amount of income not effectively connected that	
à	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	is exempt from or subject to a reduced rate of tax. Also identify the applicable tax treaty article: For 2005 ► DIVIDENDS \$1,319	
	only. ►	TREATY ARTICLE 11	
1	Give number of days (including vacation and nonworkdays) you were present in the United States during:	For 2004 ►	
	2003 <u>144</u> , 2004 <u>366</u> , and 2005 <u>365</u> .		
I	If you are a resident of Canada, Mexico, Japan (see page xx), or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any	Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?	
	child claimed on Form 1040NR, line 7c? . ☐ Yes ☐ No If "Yes," enter amount ► \$	<ul> <li>Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2005?</li> <li>Yes X N</li> </ul>	
	If you were a resident of Japan (and you choose to have the old U.SJapan treaty apply in its entirety for 2005) or the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected	<b>N</b> If you file this return to report community income, give you spouse's name, address, and identifying number.	
	with a U.S. trade or business. This information is needed so that		
	the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea) or Article 4 of the old income tax treaty between the United States and Japan.	O If you file this return for a trust, does the trust have a U.S. business? □ Yes □ N. If "Yes," give name and address ►	
	Total foreign source income not effectively connected with a U.S. trade or business ► \$		
	Did you file a U.S. income tax return for any year before 2005?.       Yes       If No         If "Yes," give the latest year and form number ►	P Is this an "expatriation return" (see page 26)?	
ſ	To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65?	<b>Q</b> During 2005, did you apply for, or take other affirmative steps to apply for, lawful	
	Have you excluded any gross income other	permanent resident status in the United States or have an application pending to	
	than foreign source income not effectively connected with a U.S. trade or business? . $\Box$ Yes X No	adjust your status to that of a lawful permanent resident of the United States?	
	If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ►	If "Yes," explain ►	

