Sample Tax Returns

The following tax returns contain fictitious data.

The names, social security numbers, and other data do not represent any actual person.

This information is provided for illustration only, in the context of the Nonresident Tax Workshop.
**U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents**

**Form 1040NR-EZ**

**Your first name and initial** Isaac M.  
**Last name** Singh  
**Identifying number (see instructions)** 460-21-8448

**Print clearly. See separate instructions.**

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

8100 Cambridge Street, #54  
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Houston, TX 77054-3113

**Country** USA

**Filing Status**

- [ ] Single nonresident alien
- [ ] Married nonresident alien

**Attach Form(s)**

- [ ] W-2 (see instructions)
- [ ] 1042-S or required statement (see instructions)
- [ ] Itemized deductions (see instructions)
- [ ] Exemption (see instructions)
- [ ] Taxable income
- [ ] Unreported social security and Medicare tax from Form: 4137
- [ ] Add lines 15 and 16. This is your total tax
- [ ] Federal income tax withheld from Form(s) W-2 and 1099-R
- [ ] Federal income tax withheld from Form(s) 1042-S
- [ ] 2010 estimated tax payments and amount applied from 2009 return
- [ ] Credit for amount paid with Form 1040-C
- [ ] Add lines 18a through 20. These are your total payments

**Refund**

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

Amount of line 22 you want refunded to you.

If Form 8888 is attached, check here.

**Direct deposit? See Instructions.**

- [ ] Routing number
- [ ] Account number
- [ ] Type: Checking

**Amount You Owe**

- [ ] Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions.
- [ ] Estimated tax penalty (see instructions). Also include on line 25.

**Third Party Designee**

- [ ] Yes. Complete the following.

**Sign Here**

Keep a copy of this return for your records.

Your signature  
Date  
Your occupation in the United States

**Paid Preparer Use Only**

Print/preparer’s name  
Preparer’s signature  
Date  
Check if self-employed  
PTIN

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.**

Cat. No. 21534N  
Form 1040NR-EZ (2010)
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?  India

B  In what country did you claim residence for tax purposes during the tax year?  India

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, to see expatriation rules that may 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-1 student

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.  ▶  N/A

G  List all dates you entered and left the United States during 2010 (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

<table>
<thead>
<tr>
<th>Date entered United States mm/dd/yy</th>
<th>Date departed United States mm/dd/yy</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/9/2010</td>
<td>7/24/2010</td>
</tr>
<tr>
<td>8/13/2010</td>
<td>12/17/2010</td>
</tr>
</tbody>
</table>

H  Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during 2008 338, 2009 330, and 2010 324.

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  ▶  2009 Form 1040NR-EZ

J  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).

<table>
<thead>
<tr>
<th>(a) Country</th>
<th>(b) Tax treaty article</th>
<th>(c) Number of months claimed in prior tax years</th>
<th>(d) Amount of exempt income in current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.

2.  Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  □ Yes  □ No
### 2010 Tax Table

Example: Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is $33,250. First, he finds the $33,250-35,300 income line in the table. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is $3,073. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

<table>
<thead>
<tr>
<th>If Form 1040NR-EZ, line 14, Is--</th>
<th>And you are--</th>
<th>If Form 1040NR-EZ, line 14, Is--</th>
<th>And you are--</th>
<th>If Form 1040NR-EZ, line 14, Is--</th>
<th>And you are--</th>
<th>If Form 1040NR-EZ, line 14, Is--</th>
<th>And you are--</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 4,000</td>
<td>But less than</td>
<td>Single</td>
<td>Married filing separately</td>
<td>At least 4,000</td>
<td>But less than</td>
<td>Single</td>
<td>Married filing separately</td>
</tr>
<tr>
<td>Your tax is--</td>
<td></td>
<td>Your tax is--</td>
<td></td>
<td>Your tax is--</td>
<td></td>
<td>Your tax is--</td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>0</td>
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<td>1,525</td>
<td>3,000</td>
<td>3,050</td>
<td>6,000</td>
<td>6,050</td>
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</tr>
<tr>
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<td>2,925</td>
<td>4,200</td>
<td>4,250</td>
<td>7,200</td>
<td>7,250</td>
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<tr>
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<td>3,250</td>
<td>3,275</td>
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<td>4,550</td>
<td>7,500</td>
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<tr>
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<td>5,150</td>
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<td>8,750</td>
</tr>
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<td>5,025</td>
<td>6,000</td>
<td>6,050</td>
<td>9,000</td>
<td>9,050</td>
</tr>
</tbody>
</table>

(Continued on page 17)
Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.

For the year January 1—December 31, 2010, or other tax year

Your first name and initial
Isaac M. Singh

Last name

Your U.S. taxpayer identification number, if any
460-21-8448

Fill in your address(es) only if you are filing this form by itself and not with your tax return
Address in country of residence

Address in the United States

Part I  General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States  ▶ F-1, entered U.S. 8/12/2006

1b Current nonimmigrant status and date of change (see instructions)  ▶ F-1 (no change)

2 Of what country were you a citizen during the tax year? India

3a What country issued you a passport? India

b Enter your passport number  ▶ E4873151

4a Enter the actual number of days you were present in the United States during:

2010  324

2009  330

2008  338

4b Enter the number of days in 2010 you claim you can exclude for purposes of the substantial presence test  ▶ 324

Part II  Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2010  ▶

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010  ▶

7 Enter the type of U.S. visa (J or Q) you held during:  ▶

2004

2005

2006

2007

2008

2009

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2004 through 2009)?  ▶ Yes □ No

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained on page 3.

Part III  Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2010  ▶

The University of Texas, Graduate School of Biomedical Sciences at Houston, Microbiology and Molecular Genetics Department,
P.O. Box 20334, Houston, TX 77225-0334, (713) 500-9850

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010  ▶ Dr. George Stancel, Dean, The University of Texas, Graduate School of Biomedical Sciences at Houston, Microbiology and Molecular Genetics Department, P.O. Box 20334, Houston, TX 77225-0334, (713) 500-9850

11 Enter the type of U.S. visa (F, J, M, or Q) you held during:  ▶

2004

2005

2006

2007

2008

2009

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  ▶ Yes □ No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2010, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  ▶ Yes □ No

14 If you checked the "Yes" box on line 13, explain  ▶ N/A
Part IV  Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2010 and the dates of competition ▶

__________________________________________________________________________________________________________________________________________

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶

__________________________________________________________________________________________________________________________________________

Note. You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V  Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶

__________________________________________________________________________________________________________________________________________

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶

c Enter the date you actually left the United States ▶

__________________________________________________________________________________________________________________________________________

18 Physician’s Statement:

I certify that

Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of physician or other medical official

Physician’s or other medical official’s address and telephone number

Physician’s or other medical official’s signature

Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Your signature

Date
General Instructions
Section references are to the Internal Revenue Code unless otherwise specified.

Note. You can download forms and publications at IRS.gov.

Who Must File
If you are an alien individual, you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:
• Were an exempt individual (other than a foreign government-related individual) or
• Were unable to leave the United States because of a medical condition or medical problem.

When and Where To File
If you are filing a 2010 Form 1040NR or Form 1040NR-EZ, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2010 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-EZ.

Penalty for Not Filing Form 8843
If you do not file Form 8843 on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that arose while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Substantial Presence Test
You are considered a U.S. resident if you meet the substantial presence test for 2010. You meet this test if you were physically present in the United States for at least:
• 31 days during 2010 and
• 183 days during the period 2010, 2009, and 2008, counting all the days of physical presence in 2010 but only 1/3 the number of days of presence in 2009 and only 1/6 the number of days in 2008.

Note. To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file Form 8840, Closer Connection Exception Statement for Aliens.

Days of presence in the United States.
Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the following days of presence in the United States for purposes of the substantial presence test.
1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

Exempt Individuals
For purposes of the substantial presence test, an exempt individual includes anyone in the following categories.
• A teacher or trainee (defined on this page).
• A student (defined on the next page).
• A professional athlete temporarily present in the United States to compete in a charitable sports event.
• An individual temporarily present in the United States as a foreign government-related individual.

Alien individuals with "O" visas are treated as students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "O" visas are issued to aliens participating in certain international cultural exchange programs.

Specific Instructions
Part I—General Information
If you are attaching Form 8843 to Form 1040NR or Form 1040NR-EZ, you are not required to complete lines 1 through 3b of Form 8843 if you provide the requested information on the corresponding lines of Form 1040NR or 1040NR-EZ. In this case, enter "Information provided on Form 1040NR" or "Information provided on Form 1040NR-EZ" on lines 1 through 3b of Form 8843.

Line 1b. Enter your current nonimmigrant status, such as that shown on your current immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change.

Part II—Teachers and Trainees
A teacher or trainee is an individual who is temporarily present in the United States under a "J" or "Q" visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a "J" or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws that could result in the loss of your "J" or "Q" visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2010 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the Exception below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a "Q" visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Exception. If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 2010 as a teacher or trainee only if all four of the following apply.
1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.
3. You were present in the United States as a teacher or trainee in any of the 6 prior years.
4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, see Pub. 519, U.S. Tax Guide for Aliens.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2010 and all prior years that you were present in the United States as a teacher or trainee.
Part III—Students
A student is an individual who is temporarily present in the United States under an "F," "J," "M," or "Q" visa and who substantially complies with the requirements of the visa.

If you were a student under an "F," "J," "M," or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2010 as a student if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you establish that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have demonstrated an intent to reside permanently in the United States include, but are not limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (for details, see Pub. 519) and
2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843. If you have a "Q" visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Part IV—Professional Athletes
A professional athlete is an individual who is temporarily present in the United States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

Part V—Individuals With a Medical Condition or Medical Problem
For purposes of the substantial presence test, do not count the days you intended to leave the United States but could not do so because of a medical condition or medical problem that arose while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c. Have your physician or other medical official complete line 18.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
Claim for Refund and Request for Abatement

Use Form 843 if your claim or request involves:

(a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding), shown on line 3,

(b) an abatement of FUTA tax or certain excise taxes, or

(c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

(a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended return tax),

(b) a refund of excise taxes based on the nontaxable use or sale of fuels, or

(c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)

Isaac M. Singh

Address (number, street, and room or suite no.)

8100 Cambridge Street, #54

City or town, state, and ZIP code

Houston, TX 77034-5113

Name and address shown on return if different from above

Daytime telephone number

(713) 792-4912

Period. Prepare a separate Form 843 for each tax period.

From

1/1/2010

to

12/31/2010

Amount to be refunded or abated:

$1,178.10

Type of tax. Indicate the type of tax to be refunded or abated or to which the interest, penalty, or addition to tax is related.

☐ Employment

☐ Estate

☐ Gift

☐ Excise

☐ Income

Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions) in RC section:

5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

☐ Interest was assessed as a result of IRS errors or delays.

☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.

☐ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

Date(s) of payment(s)

Original return. Indicate the type of return filed to which the tax, interest, penalty, or addition to tax relates.

☐ 706

☐ 709

☐ 940

☐ 941

☐ 943

☐ 945

☐ 990-PF

☐ 1040

☐ 1120

☐ 4720

☐ Other (specify) Form 1040NR-EZ

Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

I am a nonresident alien student on an F1 visa, Section 3121(b)(19) of the Internal Revenue Code and the regulations thereunder state that a nonresident alien student on an F1 visa is not liable for paying Social Security and Medicare taxes on his/her wages for as long as he/she is a nonresident alien under the residency rules stated in Section 7701(b) of the Internal Revenue Code. Under Section 7701(b), a foreign student on an F1 visa becomes a resident alien after five (5) calendar years in the U.S. I state that for calendar year 2010, I was a nonresident alien student and not liable for the Social Security and Medicare tax. I hereby ask for a refund of the Social Security and Medicare taxes withheld from my wages. I have asked my employer for a refund of these taxes and have been refused.

Attachments (copies): 2010 Form W-2 showing tax withheld in boxes 4 and 6, Form I-20 work authorization, Form I-94 departure record card

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim.

Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer)

Date

Signature (Spouse, if joint return)

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's address ▶

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10160R

Form 843 (Rev. 12-2010)
Information Regarding Request for Refund of Social Security Tax ErroTely Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa

A. Was the income that the Social Security taxes were withheld from directly related to your course of studies as identified by the provisions of your entry visa:

- [x] Yes
- [ ] No

B. If you checked "NO," the taxes were correctly withheld and you are not entitled to a refund. Do not complete the rest of this form.

C. If you checked "YES," you must first try to get a refund of the Social Security taxes from your employer before filing a claim with the Internal Revenue Service. If you did this but have not been able to get a refund from your employer, please complete the remainder of this form and attach it to your claim Form 843.

1. Has your employer paid you back for any part of the tax withheld

- [ ] Yes
- [x] No

2. If yes, show amount

$__________

3. Have you authorized your employer to claim any part of the tax as a credit or refund

- [ ] Yes
- [x] No

4. If yes, show amount

$__________

5. Has your employer claimed any part of the tax as a credit or refund

- [ ] Yes
- [x] No
- [ ] Do not Know

6. If yes, show amount

$__________

If you cannot get a statement from your employer concerning the above information, please tell us why in the space below.

7. Have you claimed any part of the tax as credit against, or a refund of your Federal income tax

- [ ] Yes
- [x] No

8. If yes, show amount

$__________

9. Name and address of employer (include street, city, State and ZIP code)

University of Texas Health Science Center at Houston
P.O. Box 20334
Houston, TX 77225-0334

[ ]

Your signature

Date

[ ]

Your telephone number (include area code)

(713) 792-4912

Convenient hours for us to call

8:00 am to 10:00 pm 7 days a week

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information so that we can process your claim for refund of erroneously withheld FICA. We need to ensure that you are entitled to the refund and that your employer has not previously issued you a refund of this withholding. If you do not provide all of the information, we may not be able to process your claim. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions may be retained as long as their contents may become material in the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, 111 Constitution Ave., NW, Washington, DC 20224. Please do not send your order for Form 8316 to the Tax Products Coordinating Committee. Send your forms order to the IRS National Distribution Center.

Form 8316 (Rev. 1-2006)

Catalog Number 62323Y

Department of the Treasury - Internal Revenue Service
**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 2010, or other tax year

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Identifying number (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yanti</td>
<td>Guo</td>
<td>484-37-1882</td>
</tr>
</tbody>
</table>

**Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.**

4401 N. Braeswood, Apt. 201

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Houston, TX 77096-2801

Country: **USA**

**Filing Status**

- [ ] Single resident of Canada or Mexico or single U.S. national
- [ ] Married resident of South Korea
- [ ] Other single nonresident alien
- [ ] Married resident of Canada or Mexico or married U.S. national
- [X] Other married nonresident alien
- [ ] Qualifying widow(er) with dependent child (see instructions)

If you checked box 3 or 4 above, enter the information below.

- (i) Spouse's first name and Initial
- (ii) Spouse's last name
- (iii) Spouse's identifying number

**Exemptions**

- [X] Yourself. If someone can claim you as a dependent, do not check box 7a...
- [ ] Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income...

**Dependents:**

<table>
<thead>
<tr>
<th>(1) First name</th>
<th>Last name</th>
<th>(2) Dependent's identifying number</th>
<th>(3) Dependent's relationship to you</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**No of children on 7c who...**

- [ ] lived with you
- [ ] did not live with you due to divorce or separation

**Dependents on 7c not entered above.**

**Boxes checked on 7a and 7b**

- [ ]

**Total number of exemptions claimed.**

- 8

**Income Effectively Connected With U.S. Trade/Business**

<table>
<thead>
<tr>
<th>8</th>
<th>Wages, salaries, tips, etc. Attach Form(s) W-2</th>
</tr>
</thead>
<tbody>
<tr>
<td>9a</td>
<td>Taxable interest,</td>
</tr>
<tr>
<td>9b</td>
<td>Tax-exempt interest. Do not include on line 9a</td>
</tr>
<tr>
<td>10a</td>
<td>Ordinary dividends.</td>
</tr>
<tr>
<td>10b</td>
<td>Qualified dividends (see instructions)</td>
</tr>
<tr>
<td>11</td>
<td>Taxable refunds, credits, or offsets of state and local income taxes (see instructions).</td>
</tr>
<tr>
<td>12</td>
<td>Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)</td>
</tr>
<tr>
<td>13</td>
<td>Business income or (loss). Attach Schedule C or C-EZ (Form 1040)</td>
</tr>
<tr>
<td>14</td>
<td>Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here</td>
</tr>
<tr>
<td>15</td>
<td>Other gains or (losses). Attach Form 4797</td>
</tr>
<tr>
<td>16a</td>
<td>IRA distributions.</td>
</tr>
<tr>
<td>16b</td>
<td>Taxable amount (see instructions)</td>
</tr>
<tr>
<td>17a</td>
<td>Pensions and annuities.</td>
</tr>
<tr>
<td>17b</td>
<td>Taxable amount (see instructions)</td>
</tr>
<tr>
<td>18</td>
<td>Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)</td>
</tr>
<tr>
<td>19</td>
<td>Farm income or (loss). Attach Schedule F (Form 1040)</td>
</tr>
<tr>
<td>20</td>
<td>Unemployment compensation.</td>
</tr>
<tr>
<td>21</td>
<td>Other income. List type and amount (see instructions)</td>
</tr>
<tr>
<td>22</td>
<td>Total income exempt by a treaty from page 5, Schedule O, Item L (1)(e).</td>
</tr>
<tr>
<td>23</td>
<td>Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income.</td>
</tr>
</tbody>
</table>

**Enclose, but do not attach, any payment.**

| 8,400 | 00 |

**Adjusted Gross Income**

<table>
<thead>
<tr>
<th>24</th>
<th>Educator expenses (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Health savings account deduction. Attach Form 8600</td>
</tr>
<tr>
<td>26</td>
<td>Moving expenses. Attach Form 3903</td>
</tr>
<tr>
<td>27</td>
<td>One-half of self-employment tax. Attach Schedule SE (Form 1040)</td>
</tr>
<tr>
<td>28</td>
<td>Self-employed SEP, SIMPLE, and qualified plans</td>
</tr>
<tr>
<td>29</td>
<td>Self-employed health insurance deduction (see instructions)</td>
</tr>
<tr>
<td>30</td>
<td>Penalty on early withdrawal of savings</td>
</tr>
<tr>
<td>31</td>
<td>Scholarship and fellowship grants excluded</td>
</tr>
<tr>
<td>32</td>
<td>IRA deduction (see instructions)</td>
</tr>
<tr>
<td>33</td>
<td>Student loan interest deduction (see instructions)</td>
</tr>
<tr>
<td>34</td>
<td>Domestic production activities deduction. Attach Form 8803</td>
</tr>
<tr>
<td>35</td>
<td>Add lines 24 through 34</td>
</tr>
<tr>
<td>36</td>
<td>Subtract line 35 from line 23. This is your adjusted gross income.</td>
</tr>
</tbody>
</table>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11364D Form 1040NR (2010)
### Tax and Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Amount from line 36 (adjusted gross income)</td>
<td>0</td>
</tr>
<tr>
<td>38</td>
<td>Itemized deductions from page 3, Schedule A, line 17</td>
<td>515</td>
</tr>
<tr>
<td>39</td>
<td>Subtract line 38 from line 37</td>
<td>0</td>
</tr>
<tr>
<td>40</td>
<td>Exemptions (see instructions)</td>
<td>0</td>
</tr>
<tr>
<td>41</td>
<td>Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-.</td>
<td>3,650</td>
</tr>
<tr>
<td>42</td>
<td>Tax (see instructions). Check if any tax is from:</td>
<td>0</td>
</tr>
<tr>
<td>43</td>
<td>Alternative minimum tax (see instructions). Attach Form 6251</td>
<td>0</td>
</tr>
<tr>
<td>44</td>
<td>Add lines 42 and 43</td>
<td>0</td>
</tr>
<tr>
<td>45</td>
<td>Foreign tax credit. Attach Form 1116 if required</td>
<td>0</td>
</tr>
<tr>
<td>46</td>
<td>Credit for child and dependent care expenses. Attach Form 2441</td>
<td>0</td>
</tr>
<tr>
<td>47</td>
<td>Retirement savings contributions credit. Attach Form 8880</td>
<td>0</td>
</tr>
<tr>
<td>48</td>
<td>Child tax credit (see instructions)</td>
<td>0</td>
</tr>
<tr>
<td>49</td>
<td>Presidential emergency credits. Attach Form 509G</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>Other credits from Form:</td>
<td>0</td>
</tr>
<tr>
<td>51</td>
<td>Add lines 45 through 50. These are your total credits</td>
<td>0</td>
</tr>
<tr>
<td>52</td>
<td>Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-.</td>
<td>0</td>
</tr>
</tbody>
</table>

### Other Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>53</td>
<td>Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15</td>
<td>0</td>
</tr>
<tr>
<td>54</td>
<td>Self-employment tax. Attach Schedule SE (Form 1040)</td>
<td>0</td>
</tr>
<tr>
<td>55</td>
<td>Unreported social security and Medicare tax from Form:</td>
<td>0</td>
</tr>
<tr>
<td>56</td>
<td>Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 6250 if required</td>
<td>0</td>
</tr>
<tr>
<td>57</td>
<td>Transportation tax (see instructions)</td>
<td>0</td>
</tr>
<tr>
<td>58</td>
<td>a. Schedule H (Form 1040)</td>
<td>0</td>
</tr>
<tr>
<td>59</td>
<td>Add lines 52 through 58. This is your total tax</td>
<td>0</td>
</tr>
</tbody>
</table>

### Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>60</td>
<td>Federal income tax withheld from:</td>
<td>0</td>
</tr>
<tr>
<td>a. Form(s) W-2 or 1099</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>b. Form(s) 8805</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>c. Form(s) 8828-A</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>d. Form(s) 1042-S</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>61</td>
<td>2010 estimated tax payments and amount applied from 2009 return</td>
<td>0</td>
</tr>
<tr>
<td>62</td>
<td>Additional child tax credit. Attach Form 8812</td>
<td>0</td>
</tr>
<tr>
<td>63</td>
<td>Amount paid with request for extension to file (see instructions)</td>
<td>0</td>
</tr>
<tr>
<td>64</td>
<td>Excess social security and tier 1 RRTA tax withheld (see instructions)</td>
<td>0</td>
</tr>
<tr>
<td>65</td>
<td>Credit for federal tax paid on fuels. Attach Form 4136</td>
<td>0</td>
</tr>
<tr>
<td>66</td>
<td>Credits from Form:</td>
<td>0</td>
</tr>
<tr>
<td>a. 2439</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>b. 8839</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>c. 8801</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>d. 8885</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>Credit for amount paid with Form 1040-C</td>
<td>0</td>
</tr>
<tr>
<td>68</td>
<td>Add lines 60 through 67. These are your total payments</td>
<td>0</td>
</tr>
</tbody>
</table>

### Refund

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>69</td>
<td>If line 68 is more than line 59, subtract line 59 from line 68. This is the amount you overpaid</td>
<td>0</td>
</tr>
<tr>
<td>70</td>
<td>b. Amount of line 69 you want refunded to you. If Form 8888 is attached, check here</td>
<td>0</td>
</tr>
<tr>
<td>a. Routing number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Account number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

### Amount You Owe

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>71</td>
<td>Amount of line 68 you want applied to your 2011 estimated tax</td>
<td>0</td>
</tr>
<tr>
<td>72</td>
<td>Amount you owe. Subtract line 68 from line 59. For details on how to pay, see instructions</td>
<td>0</td>
</tr>
<tr>
<td>73</td>
<td>Estimated tax penalty (see instructions)</td>
<td>0</td>
</tr>
</tbody>
</table>

### Third Party Designee

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do you want to allow another person to discuss this return with the IRS (see instructions)?</td>
<td>0</td>
</tr>
</tbody>
</table>

### Sign Here

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
<td>0</td>
</tr>
</tbody>
</table>

### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid preparer’s name</td>
<td>0</td>
</tr>
<tr>
<td>Preparer’s signature</td>
<td>0</td>
</tr>
<tr>
<td>Date</td>
<td>0</td>
</tr>
<tr>
<td>Check if self-employed</td>
<td>0</td>
</tr>
<tr>
<td>Firm’s EIN</td>
<td>0</td>
</tr>
<tr>
<td>Firm’s address</td>
<td>0</td>
</tr>
<tr>
<td>Phone no.</td>
<td>0</td>
</tr>
</tbody>
</table>
### Schedule A—Itemized Deductions (See instructions.)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>State income taxes</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Local income taxes</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Add lines 1 and 2</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Gifts by cash or check. If you made any gift of $250 or more, see instructions.</td>
<td>4 515 00</td>
</tr>
<tr>
<td>5</td>
<td>Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over $500</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Carryover from prior year</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Add lines 4 through 6</td>
<td>7 515 00</td>
</tr>
<tr>
<td>8</td>
<td>Casualty or theft losses</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>Tax preparation fees</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Other expenses. See instructions for expenses to deduct here. List type and amount</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Add lines 9 through 11</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Enter the amount from Form 1040NR, line 37</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Multiply line 13 by 2% (.02)</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>Other—see instructions for expenses to deduct here. List type and amount</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 38.</td>
<td>17 515 00</td>
</tr>
</tbody>
</table>
### Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

<table>
<thead>
<tr>
<th>Nature of income</th>
<th>Enter amount of income under the appropriate rate of tax (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) 10%</td>
</tr>
<tr>
<td>1 Dividends paid by:</td>
<td></td>
</tr>
<tr>
<td>a U.S. corporations</td>
<td></td>
</tr>
<tr>
<td>b Foreign corporations</td>
<td></td>
</tr>
<tr>
<td>2 Interest:</td>
<td></td>
</tr>
<tr>
<td>a Mortgage</td>
<td></td>
</tr>
<tr>
<td>b Paid by foreign corporations</td>
<td></td>
</tr>
<tr>
<td>c Other</td>
<td></td>
</tr>
<tr>
<td>3 Industrial royalties (patents, trademarks, etc.)</td>
<td></td>
</tr>
<tr>
<td>4 Motion picture or T.V. copyright royalties</td>
<td></td>
</tr>
<tr>
<td>5 Other royalties (copyrights, recording, publishing, etc.)</td>
<td></td>
</tr>
<tr>
<td>6 Real property income and natural resources royalties</td>
<td></td>
</tr>
<tr>
<td>7 Pensions and annuities</td>
<td></td>
</tr>
<tr>
<td>8 Social security benefits</td>
<td></td>
</tr>
<tr>
<td>9 Capital gain from line 18 below</td>
<td></td>
</tr>
<tr>
<td>10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter 0.</td>
<td></td>
</tr>
<tr>
<td>a Winnings</td>
<td></td>
</tr>
<tr>
<td>b Losses</td>
<td></td>
</tr>
<tr>
<td>11 Gambling winnings—Residents of countries other than Canada. Note. Losses not allowed</td>
<td></td>
</tr>
<tr>
<td>12 Other (specify) ▶</td>
<td></td>
</tr>
<tr>
<td>13 Add lines 1a through 12 in columns (a) through (d)</td>
<td></td>
</tr>
<tr>
<td>14 Multiply line 13 by rate of tax at top of each column</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>16</th>
<th>(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) LOSS If (a) is more than (d), subtract (d) from (e)</th>
<th>(g) GAIN If (d) is more than (e), subtract (e) from (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Add columns (f) and (g) of line 16</td>
<td>17</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>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-</td>
<td>18</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form 1040NR (2010)
Schedule O1 — Other Information (see instructions)
Answer all questions

A Of what country or countries were you a citizen or national during the tax year? P.R. China

B In what country did you claim residence for tax purposes during the tax year? P.R. China

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, to see expatriation rules that may 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. □ J-1

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. □ N/A

G List all dates you entered and left the United States during 2010 (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.

<table>
<thead>
<tr>
<th>Date entered United States</th>
<th>Date departed United States</th>
</tr>
</thead>
<tbody>
<tr>
<td>mm/dd/yy</td>
<td>mm/dd/yy</td>
</tr>
<tr>
<td>08/15/10</td>
<td>/ /</td>
</tr>
<tr>
<td>/ /</td>
<td>/ /</td>
</tr>
<tr>
<td>/ /</td>
<td>/ /</td>
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<tr>
<td>/ /</td>
<td>/ /</td>
</tr>
<tr>
<td>/ /</td>
<td>/ /</td>
</tr>
</tbody>
</table>

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2008 0, 2009 0, and 2010 139

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. □ N/A

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).

<table>
<thead>
<tr>
<th>(a) Country</th>
<th>(b) Tax treaty article</th>
<th>(c) Number of months claimed in prior tax years</th>
<th>(d) Amount of exempt income in current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td>People's Republic of China</td>
<td>19</td>
<td>0</td>
<td>$8,400</td>
</tr>
</tbody>
</table>

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12. □ Yes □ No

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? □ Yes □ No
### Part I: General Information

1a. Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: J-1, entered U.S. 8/15/2010

b. Current nonimmigrant status and date of change (see instructions): J-1 (no change)

2. Of what country were you a citizen during the tax year? People's Republic of China

3a. What country issued you a passport? People's Republic of China

b. Enter your passport number: 15917748

4a. Enter the actual number of days you were present in the United States during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2010</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Days</td>
<td>139</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

b. Enter the number of days in 2010 you claim you can exclude for purposes of the substantial presence test: 139

### Part II: Teachers and Trainees

5. For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2010:
The University of Texas, Graduate School of Biomedical Sciences at Houston, Microbiology and Molecular Genetics Department, P.O. Box 20334, Houston, TX 77225-0334, (713) 500-9850

6. For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010:
Dr. George Stancel, Dean, The University of Texas, Graduate School of Biomedical Sciences at Houston, Microbiology and Molecular Genetics Department, P.O. Box 20334, Houston, TX 77225-0334, (713) 500-9850

7. Enter the type of U.S. visa (J or Q) you held during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visa</td>
<td>J</td>
<td></td>
<td>J</td>
<td></td>
<td>J</td>
<td></td>
</tr>
</tbody>
</table>

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8. Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2004 through 2009)?

- Yes [ ]
- No [x]

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained on page 3.

### Part III: Students

9. Enter the name, address, and telephone number of the academic institution you attended during 2010:

10. Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2010:

11. Enter the type of U.S. visa (F, J, M, or Q) you held during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visa</td>
<td>F</td>
<td></td>
<td>F</td>
<td></td>
<td>F</td>
<td></td>
</tr>
</tbody>
</table>

If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12. Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?

- Yes [ ]
- No [x]

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13. During 2010, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?

- Yes [ ]
- No [x]

14. If you checked the "Yes" box on line 13, explain:

For Paperwork Reduction Act Notice, see page 4.
Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2010 and the dates of competition.

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s).

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States.

17b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a.

17c Enter the date you actually left the United States.

18 Physician's Statement:

I certify that

[Signature]

Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

[Signature]

Name of physician or other medical official

Physician's or other medical official's address and telephone number

[Signature]

Physician's or other medical official's signature

Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

[Signature]

Your signature

Date

Form 8843 (2010)
General Instructions
Section references are to the Internal Revenue Code unless otherwise specified.

Note: You can download forms and publications at IRS.gov.

Who Must File
If you are an alien individual, you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:
- Were an exempt individual (other than a foreign government-related individual) or
- Were unable to leave the United States because of a medical condition or medical problem.

When and Where To File
If you are filing a 2010 Form 1040NR or Form 1040NR-EZ, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2010 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-EZ.

Penalty for Not Filing Form 8843
If you do not file Form 8843 on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that arose while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Substantial Presence Test
You are considered a U.S. resident if you meet the substantial presence test for 2010. You meet this test if you were physically present in the United States for at least:
- 31 days during 2010 and
- 183 days during the period 2010, 2009, and 2008, counting all the days of physical presence in 2010 but only 1/3 the number of days of presence in 2009 and only 1/6 the number of days in 2008.

Note: To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file Form 8840, Closer Connection Exception Statement for Aliens.

Days of presence in the United States.
Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the following days of presence in the United States for purposes of the substantial presence test:
1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

Exempt Individuals
For purposes of the substantial presence test, an exempt individual includes anyone in the following categories:
- A teacher or trainee (defined on this page).
- A student (defined on the next page).
- A professional athlete temporarily present in the United States to compete in a charitable sports event.
- An Individual temporarily present in the United States as a foreign government-related individual.

Alien individuals with "O" visas are treated as students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "O" visas are issued to aliens participating in certain international cultural exchange programs.

Specific Instructions
Part I—General Information
If you are attaching Form 8843 to Form 1040NR or Form 1040NR-EZ, you are not required to complete lines 1 through 3b of Form 8843 if you provide the requested information on the corresponding lines of Form 1040NR or 1040NR-EZ. In this case, enter

*Information provided on Form 1040NR" or "Information provided on Form 1040NR-EZ" on lines 1 through 3b of Form 8843.

Line 1b. Enter your current nonimmigrant status, such as that shown on your current immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change.

Part II—Teachers and Trainees
A teacher or trainee is an individual who is temporarily present in the United States under a "J" or "Q" visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a "J" or "Q" visa, you are considered to have substantially complied with the requirements if you engaged in activities that are prohibited by U.S. immigration laws that could result in the loss of your "J" or "Q" visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2010 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the Exception below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a "Q" visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Exception. If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 2010 as a teacher or trainee only if all four of the following apply.

1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.
3. You were present in the United States as a teacher or trainee in any of the 6 prior years.
4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, see Pub. 519, U.S. Tax Guide for Aliens.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2010 and all prior years that you were present in the United States as a teacher or trainee.
Part III—Students
A student is an individual who is temporarily present in the United States under an "F," "J," "M," or "Q" visa and who substantially complies with the requirements of the visa.

If you were a student under an "F," "J," "M," or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2010 as a student if you were exempt as a teacher, trainee, or student for any part of more than 6 calendar years unless you establish that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have demonstrated an intent to reside permanently in the United States include, but are not limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (see Pub. 519) and
2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843. If you have a "Q" visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Part IV—Professional Athletes
A professional athlete is an individual who is temporarily present in the United States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

Part V—Individuals With a Medical Condition or Medical Problem
For purposes of the substantial presence test, do not count the days you intended to leave the United States but could not do so because of a medical condition or medical problem that arose while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c. Have your physician or other medical official complete line 18.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
Introduction

For tax purposes, an alien is an individual who is not a U.S. citizen. Aliens are classified as non-resident aliens and resident aliens. This publication will help you determine your status and give you information you will need to file your U.S. tax return. Resident aliens generally are taxed on their worldwide income, the same as U.S. citizens. Nonresident aliens are taxed only on their income from sources within the United States and on certain income connected with the conduct of a trade or business in the United States.

Table A, Where To Find What You Need To Know About U.S. Taxes, provides a list of questions and the chapter or chapters in this publication where you will find the related discussion.

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Internet  www.irs.gov
Exemptions

Resident aliens can claim personal exemptions and exemptions for dependents in the same way as U.S. citizens. However, nonresident aliens generally can claim only a personal exemption for themselves on their U.S. tax return.

Resident Aliens

You can claim personal exemptions and exemptions for dependents according to the dependency rules for U.S. citizens. You can claim an exemption for your spouse on a separate return if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. You can claim this exemption even if your spouse has not been a resident alien for a full tax year or is an alien who has not come to the United States.

You can claim an exemption for each person who qualifies as a dependent according to the rules for U.S. citizens. The dependent must be a citizen or national (defined earlier) of the United States or be a resident of the United States, Canada, or Mexico for some part of the calendar year in which your tax year begins. See Publication 501 for more information.

Your spouse and each dependent for whom you claim an exemption must have either an SSN or an ITIN. See Identification Number, earlier.

Phase-out of exemptions. If the adjusted gross income shown on your tax return is more than the amount shown below for your filing status, your deduction for exemptions may be reduced or eliminated. Use the worksheet in your income tax return instructions to figure the amount, if any, you can deduct.

- $125,100, if married filing separately.
- $80,500, if single.
- $250,200, if married filing jointly or a qualifying widow(er) with dependent child.

Nonresident Aliens

Generally, if you are a nonresident alien engaged in a trade or business in the United States, you can claim only one personal exemption ($3,650 for 2009). You may be able to claim an exemption for a spouse and a dependent if you are described in any of the following discussions.

Your spouse and each dependent for whom you claim an exemption must have either an SSN or an ITIN. See Identification Number, earlier.

Residents of Mexico or Canada or U.S. nationals. If you are a resident of Mexico or Canada or a national of the United States (defined earlier), you can also claim a personal exemption for your spouse if your spouse had no gross income for U.S. tax purposes and cannot be claimed as the dependent on another U.S. taxpayer's return. In addition, you can claim exemptions for your dependents who meet certain tests. Residents of Mexico, Canada, or nationals of the United States must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. See Publication 501 for these rules. For purposes of these rules, dependents who are U.S. nationals meet the citizenship test discussed in Publication 501.

Residents of South Korea. Nonresident aliens who are residents of South Korea may be able to claim exemptions for a spouse and children. The income tax treaty with South Korea imposes two additional requirements on South Korean residents:

1. The spouse and all children claimed must live with the alien in the United States at some time during the tax year, and
2. The additional deduction for the exemptions must be prorated based on the ratio of the alien's U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the alien's entire income from all sources during the tax year.

Example. Mr. Park, a nonresident alien who is a resident of South Korea, lives temporarily in the United States with his wife and two children. During the tax year he receives U.S. compensation of $9,000. He also receives $3,000 of income from sources outside the United States that is not effectively connected with his U.S. trade or business. Thus, his total income for the year is $12,000. Mr. Park meets all requirements for claiming exemptions for his spouse and two children. The additional deduction for 2009 is $6,213 figured as follows:

\[
\begin{align*}
\$9,000 & \times \frac{10,950}{12,000} = \$6,213 \\
3 & \times \$3,650 = \$10,950
\end{align*}
\]

Students and business apprentices from India. Students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty may be able to claim exemptions for their spouse and dependents.

You can claim an exemption for your spouse if he or she had no gross income during the year and cannot be claimed as a dependent on another U.S. taxpayer's return.

You can claim exemptions for each of your dependents not admitted to the United States on "F-1," "J-2," or "M-2" visas if they meet the same rules that apply to U.S. citizens. See Publication 501 for these rules.

List your spouse and dependents on line 7c of Form 1040NR. Enter the total on the appropriate line to the right of line 7c.

Phase-out of exemptions. If the adjusted gross income shown on line 36 of Form 1040NR or line 10 of Form 1040NR-EZ is more than the amount shown below for your filing status, your deduction for exemptions may be reduced or eliminated. Use the worksheet in the Form 1040NR or 1040NR-EZ instructions to figure the amount, if any, you can deduct.

- $125,100, if married filing separately.
- $80,500, if single.
- $250,200, if married filing jointly or a qualifying widow(er) with dependent child.

Itemized Deductions

Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim. However, nonresident aliens can claim itemized deductions only if they have income effectively connected with their U.S. trade or business.

Resident and nonresident aliens may not be able to claim all of their itemized deductions. If your adjusted gross income is more than $166,800 ($83,400 if married filing separately), use the worksheet in your income tax return instructions to figure the amount you can deduct.

Resident Aliens

You can claim the same itemized deductions as U.S. citizens, using Schedule A of Form 1040. These deductions include certain medical and dental expenses, state and local income taxes, real estate taxes, interest you paid on a home mortgage, charitable contributions, casualty and theft losses, and miscellaneous deductions.

If you do not itemize your deductions, you can claim the standard deduction for your particular filing status. For further information, see Form 1040 and instructions.

Nonresident Aliens

You can deduct certain itemized deductions if you receive income effectively connected with your U.S. trade or business. These deductions include state and local income taxes, charitable contributions to U.S. organizations, casualty and theft losses, and miscellaneous deductions. Use Schedule A of Form 1040NR to claim itemized deductions.

If you are filing Form 1040NR-EZ, you can only claim a deduction for state or local income taxes. If you are claiming any other itemized deduction, you must file Form 1040NR.

Standard deduction. Nonresident aliens cannot claim the standard deduction. However, see Students and business apprentices from India, next.

Students and business apprentices from India. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You can claim the standard deduction provided you do not claim itemized deductions.

Use Worksheet 5-1 to figure your standard deduction. If you are married and your spouse files a return and itemizes deductions, you cannot take the standard deduction.
Caution. If you are married filing a separate return and your spouse itemizes deductions, do not complete this worksheet. You cannot take the standard deduction even if you were born before January 2, 1945, are blind, pay real estate taxes, pay new motor vehicle taxes, or have a net disaster loss.

1. Enter the amount shown below for your filing status:
   - Single or married filing separately—$5,700
   - Qualifying widow(er)—$11,400

2. Can you be claimed as a dependent on someone else’s U.S. income tax return?
   - No. Skip line 3; enter the amount from line 1 on line 4.
   - Yes. Go to line 3.

3. Is your earned income* more than $650?
   - No. Enter $0 on line 4.
   - Yes. Add $300 to your earned income. Enter the total

4. Enter the smaller of line 1 or line 3

5. If born before January 2, 1945, or blind, enter $1,100 ($1,400 if single). If born before January 2, 1945, AND blind, enter $2,200 ($2,600 if single). Otherwise, enter -0-

6. Enter any net disaster loss from Form 4684, line 18.

7. Enter the state and local real estate taxes you paid. Do not include foreign real estate taxes. See Instructions for Line 7 of Worksheet 5-1.

8. Maximum real estate tax deduction

9. Enter the smaller of line 7 or line 8.

10. Did you pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009 (see Instructions for Line 10 of Worksheet 5-1)?

   - No. Skip lines 10-17, enter -0- on line 18, and go to line 19.
   - Yes. If Form 1040NR, line 36, or Form 1040NR-EZ, line 10, is less than $135,000, enter the amount of those taxes paid. Otherwise, skip lines 10 through 17, enter -0- on line 18, and go to line 19.

11. Enter the purchase price (before taxes) of the new motor vehicles (see Instructions for Line 11 of Worksheet 5-1)

12. Is the amount on line 11 more than $49,500?

   - No. Enter the amount from line 10.
   - Yes. Figure the portion of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see Instructions for Line 12 of Worksheet 5-1)

13. Enter the amount from Form 1040NR, line 36, or Form 1040NR-EZ, line 10

14. Enter $125,000

15. Is the amount on line 13 more than the amount on line 14?

   - No. Skip lines 15 through 17, enter the amount from line 12 on line 18 and go to line 19.
   - Yes. Subtract line 14 from line 13

16. Divide the amount on line 15 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more enter 1.000 or more, enter 1.000

17. Multiply line 12 by line 16

18. Subtract line 17 from line 12

19. Add lines 4, 5, 6, 9, and 16. Enter the total here and on Form 1040NR, line 37 (or Form 1040NR-EZ, line 11*). Print "Standard Deduction Allowed Under U.S.-India Income Tax Treaty" in the space to the left of these lines. This is your standard deduction for 2009.

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040NR, lines 8, 12, 13, and 19 (or Form 1040NR-EZ, lines 3 and 5, minus any amount on line 8).

**If the amount on line 5 of this worksheet is more than zero, you cannot fill Form 1040NR-EZ; you must file Form 1040NR.
What's New

New tax treaty and protocol. The United States has exchanged instruments of ratification for a new income tax treaty with Italy and a new protocol amending the income tax treaty with France. The effective dates are as follows:

France. The provisions for tax withheld at source are generally effective for amounts paid or credited on or after January 1, 2009. For other taxes, the protocol is generally effective for tax periods beginning on or after January 1, 2010.

Italy. The provisions for tax withheld at source are effective for amounts paid or credited on or after February 1, 2010. For other taxes, the treaty is generally effective for tax periods beginning on or after January 1, 2010. A person entitled to benefits under the former treaty can elect to have that treaty apply in its entirety for a twelve-month period following the date the new treaty would otherwise apply.

Reminders

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overridden or otherwise reduced by a U.S. treaty (a treaty-based position), you generally must disclose that position on your tax return. See Application of Treaties, later.

U.S.–U.S.S.R. Income tax treaty. The U.S.–U.S.S.R. income tax treaty remains in effect for the following members of the Commonwealth of Independent States: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. That treaty will remain in effect until new treaties with these individual countries are negotiated and ratified. Provisions of the U.S.–U.S.S.R. Income tax treaty are discussed...
Application of Treaties

The United States has income tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. income taxes on certain items of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific types of income.

If the treaty does not cover a particular kind of income, or if there is no treaty between your country and the United States, you must pay tax on the income in the same way and at the same rates shown in the instructions for Form 1040NR. Also see Publication 519.

Many of the individual states of the United States tax the income of their residents. Therefore, you should consult the tax authorities of the state in which you live to find out if that state taxes the income of individuals and, if so, whether the tax applies to any of your income.

Tax treaties reduce the U.S. taxes of residents of foreign countries. With certain exceptions, they do not reduce the U.S. taxes of U.S. citizens or residents. U.S. citizens and residents are subject to U.S. income tax on their worldwide income.

Treaty provisions generally are reciprocal (apply to both treaty countries); therefore, a U.S. citizen or resident who receives income from a treaty country may refer to the tables in this publication to see if a tax treaty might affect the tax to be paid to that foreign country. Foreign taxing authorities sometimes require certification from the U.S. Government that an applicant filed an income tax return as a U.S. citizen or resident, as part of the proof of entitlement to the treaty benefits.

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overruled or otherwise reduced by a U.S. treaty (a treaty-based position), you generally must disclose that position on Form 8833 and attach it to your return. If you are not required to file a return because of your treaty-based position, you must file a return anyway to report your position. The filing of Form 8833 does not apply to a reduced rate of withholding tax on non-effectively connected income, such as dividends, interest, rents or royalties, or to a reduced rate of tax on pay received for services performed as an employee, including pensions, annuities, and social security. For more information, see Publication 519 and the Form 8833 Instructions.

If you fail to file Form 8833, you may have to pay a $1,000 penalty. Corporations are subject to a $10,000 penalty for each failure.

Tax Exemptions Provided by Treaties

In addition to the tables in the back of this publication, this publication contains discussions of the exemptions from tax and certain other effects of the tax treaties on the following types of income.
year. Regardless of these limits, income of Venezuelan entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Venezuela, its political subdivisions, or local authorities.

Professors, Teachers, and Researchers

Pay of professors and teachers who are residents of the following countries is generally exempt from U.S. income tax for 2 or 3 years if they temporarily visit the United States to teach or do research. The exemption applies to pay earned by the visiting professor or teacher during the applicable period. For most of the following countries, the applicable period begins on the date of arrival in the United States for the purpose of teaching or engaging in research. Furthermore, for most of the following countries, the exemption applies even if the stay in the United States extends beyond the applicable period.

The exemption generally applies to pay received during a second teaching assignment if both are completed within the specified time, even if the second assignment was not arranged until after arrival in the United States on the first assignment. For each of the countries listed, the conditions are stated under which the pay of a professor or teacher from that country is exempt from U.S. income tax.

If you do not meet the requirements for exemption as a teacher or if you are a resident of a treaty country that does not have a special provision for teachers, you may qualify under a personal services income provision discussed earlier.

Bangladesh

An individual is exempt from U.S. income tax on income from teaching or research for not more than 2 years from the date of arrival for such purposes if he or she:

- is a resident of Bangladesh immediately before visiting the United States, and
- is in the United States to teach or engage in research at a university, college, or other recognized educational institution.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Belgium

An individual who is a resident of Belgium at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university or other educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received or teaching or carrying on research.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Bulgaria

An individual who is a resident of Bulgaria at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university or other recognized educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

China, People's Republic of

An individual who is a resident of the People's Republic of China and who is temporarily in the United States to teach or conduct research at a university or other accredited educational institution or scientific research institution is exempt from U.S. income tax on income for the teaching, lecturing, or research for a total of not more than 3 years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of C.I.S. member on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government or an educational or scientific research institution in the United States primarily to teach, engage in research, or participate in scientific, technical, or professional conferences is exempt from U.S. income tax on income for teaching, lecturing, or conducting research or participating in these conferences for a maximum period of 2 years.

This exemption does not apply to income from research carried on mainly for the benefit of a private person, including a commercial enterprise of the United States or a foreign trade organization of a C.I.S. member.

The exemption does, however, apply if the research is conducted through an intergovernmental agreement on cooperation.

This exemption also applies to journalists and correspondents who are temporarily in the United States for periods not longer than 2 years and who receive their compensation from abroad. It is not necessary that the journalists or correspondents be invited by the U.S. Government or other appropriate institution, nor does it matter that they are employed by a private person, including commercial enterprises and foreign trade organizations.

Czech Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if he or she:

- is a resident of the Czech Republic immediately before visiting the United States, and
- is in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Czech resident is entitled to these benefits only once. However, the exemption does not apply if:

- the resident claimed the benefit during the immediate preceding period the benefits described later under Students and Apprentices, or
- the income is from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

France

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational or research institution in the United States primarily to teach or engage in research, or both, at a university or other educational or research institution for a maximum of 2 years from the date of arrival in the United States.

An individual may claim this benefit only once. Also, this benefit and the benefits described later under Students and Apprentices can be claimed for no more than 5 years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Germany

A professor or teacher who is a resident of Germany and who is temporarily in the United States to engage in advanced study or research or teaching at an accredited educational institution or institution engaged in research for the public benefit is exempt from U.S. income tax on income received for such study, research, or teaching for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.
benefit of any person rather than in the public interest. Nor does the exemption apply to income if an agreement exists between the Governments of Trinidad and Tobago and the United States for providing the services of these individuals.

Turkey
An individual who was a resident of Turkey immediately before visiting the United States who is in the United States for not longer than 2 years for the purpose of teaching or engaging in scientific research is exempt from U.S. income tax on payments received from outside the United States for teaching or research.

United Kingdom
A professor or teacher who is a resident of the United Kingdom on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research. If the individual's 2-year period is exceeded, the exemption is lost for the entire visit, including the 2-year period.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Venezuela
An individual who is a resident of Venezuela on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Students and Apprentices
Residents of the following countries who are in the United States to study or acquire technical experience are exempt from U.S. income tax, under certain conditions, on amounts received from abroad for their maintenance and studies.

This exemption does not apply to the salary paid by a foreign corporation to one of its executives, a citizen and resident of a foreign country who temporarily in the United States to study a particular industry for an employer. That amount is a continuation of salary and is not received to study or acquire experience.

For each country listed there is a statement of the conditions under which the exemption applies to students and apprentices from that country.

Amounts received from the National Institutes of Health under provisions of the Visiting Fellows Program are generally treated as a grant, allowance, or award for purposes of whether an exemption is provided by treaty. Amounts received from NIH under the Visiting Associate Program and Visiting Scientlist Program are not exempt from U.S. tax as a grant, allowance, or award.

Australia
A resident of Australia or an individual who was a resident of Australia immediately before visiting the United States who is temporarily here for full-time education is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance or education.

Austria
A student, apprentice, or business trainee who is a resident of Austria immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 3 years.

Bangladesh
An individual who is a resident of Bangladesh immediately before visiting the United States and who is temporarily present in the United States for the primary purpose of:

1. Studying at a university, college, school, or other recognized educational institution in the United States,
2. Securing training as a business or technical apprentice, or
3. Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, or educational organization

is exempt from U.S. tax on the following amounts:

- The payments from abroad for the purpose of maintenance, education, or training,
- The grant, allowance, or award,
- The income from personal services performed in the United States of up to $8,000 for the tax year.

For an individual described in (2), the exemption from tax applies for not more than 2 years from the date the individual first arrived in the United States.

Barbados
A student or business apprentice who is a resident of Barbados on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance, education, or training.

Nevertheless, an individual who qualifies for this exemption may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, this choice applies for the entire period that the individual remains qualified for exemption and may not be revoked without the permission of the U.S. competent authority.

Belgium
A student or business trainee who is a resident of Belgium immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on the following amounts:

- Payments received from abroad for maintenance, education, or training,
- Income from personal services of up to $9,000 for each tax year.

A business trainee is entitled to the benefit of this exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty, or
- As an employee of, or under contract with, a resident of Belgium, for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of Belgium or other than a person related to that resident.

Bulgaria
A student or business trainee who is a resident of Bulgaria immediately before visiting the United States and is in the United States for the purpose of full-time education at a college, university, or other recognized educational institution of a similar nature, or full-time training is exempt from U.S. income tax on the following amounts:

- Payments received from abroad for maintenance, education, or training,
- Income from personal services of up to $9,000 for each tax year.

A business trainee is entitled to the benefit of this exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty, or
- As an employee of, or under contract with, a resident of Bulgaria, for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of Bulgaria or other than a person related to that resident.
Canada

A student, business trainee, or apprentice who is or was a Canadian resident immediately before visiting the United States for the purpose of full-time education or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 1 year.

Also see Publication 597, Information on the United States—Canada Income Tax Treaty.

China, People’s Republic of

A student, business apprentice, or trainee who is a resident of the People’s Republic of China on the date of arrival in the United States and who is present in the United States solely to obtain training, education, or special technical experience is exempt from U.S. income tax on the following amounts:

- Payments received from abroad for maintenance, education, study, research, or training.
- Grants or awards from a government, scientific, educational, or other tax-exempt organization.
- Income from personal services performed in the United States of up to $7,000 for each tax year.

An Individual is entitled to this exemption only for the time reasonably necessary to complete the education or training.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to study at an educational or scientific research institution or to obtain training for qualification in a profession or specialty is exempt from U.S. income tax on amounts received as stipends, scholarships, or other substitute allowances necessary to provide ordinary living expenses. An individual is entitled to the benefit of this exemption for a maximum of 5 years and for less than $10,000 in each tax year.

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to acquire technical, professional, or commercial experience or perform technical services and who is an employee of, or under contract with, a resident of a C.I.S. member is exempt from U.S. income tax on the amounts received from that resident. Also exempt is an amount not more than $10,000 received to provide for ordinary living expenses. The exemption contained in this paragraph is limited to 1 year.

An Individual who is a resident of a C.I.S. member and who is temporarily present in the United States under an exchange program provided for by an agreement between governments on cooperation in various fields of science and technology is exempt from U.S. income tax on all income received in connection with the exchange program for a period not longer than 1 year.

Cyprus

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Gifts from abroad for maintenance, education, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $2,000 for each tax year.

An individual is entitled to this exemption for up to 5 tax years and for an additional period as is necessary to complete, as a full-time student, educational requirements for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here as an employee of, or under contract with, a resident of Cyprus is exempt from U.S. income tax for not more than 1 year on income from personal services for a maximum of $7,500 if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than a resident of Cyprus or other than a person related to that resident, or
- Study at a university or other recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here for a period not more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income for personal services for the training, research, or study. This exemption is limited to $10,000.

Czech Republic

An individual who is a resident of the Czech Republic at the beginning of his or her visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States,
- Obtaining training required to qualify him or her to practice a profession or professional specialty, or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax:

- The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to $5,000 for the tax year.

An individual who is a Czech resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Czech resident is exempt from U.S. income tax for a period of 12 consecutive months of not more than $60,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Czech resident, or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Czech resident at the time he or she becomes temporarily present in the United States and who is temporarily present in the United States for a period no longer than 1 year as a participant in a program sponsored by the U.S. Government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to $10,000 of income from personal services for that training, research, or study.

These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Denmark

A student, apprentice, or business trainee who is a resident of Denmark immediately before visiting the United States and is in the United States for the purpose of full-time education at an accredited educational institution, or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 3 years.

The exemption does not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily present in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a...
United States for U.S. income tax purposes. Once made, the choice applies for the entire period that the individual remains qualified for exemption as a full-time student or trainee and may not be changed unless permission is obtained from the U.S. competent authority.

Iceland

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtains professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Iceland is exempt from U.S. income tax for a period of 12 consecutive months on up to $9,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Iceland or other than a person related to that person, or
- Study at a university or other educational institution.

An Individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of $9,000.

India

An individual who is a resident of India immediately before visiting the United States and who is temporarily in the United States primarily for studying or training is exempt from U.S. income tax on payments from abroad for maintenance, study, or training. The exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident, the U.S. Government, or any of its agencies, instrumentalities, political subdivisions, or local authorities.

Under the treaty, if the payments are not exempt under the rule described above, an individual described in the previous paragraph may be eligible to deduct exemptions for his or her spouse and dependents and the standard deduction. The individual must file Form 1040NR or Form 1040NR-EZ to claim these amounts. For information on how to claim these amounts, see chapter 5 in Publication 519.

The individual is entitled to these benefits only for a period of time considered reasonable or customarily required to complete studying or training.

Indonesia

An individual who is a resident of Indonesia immediately before visiting the United States and who is temporarily in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be temporarily in the United States for full-time study at a U.S. university, school, or other recognized educational institution, or for full-time study, research, or training as a recipient of a grant, allowance, or award from either the U.S. or Indonesian Government, a scientific, educational, religious, or charitable organization, or under a technical assistance program entered into by either the U.S. or Indonesian Government. If the individual meets any of these requirements, the following amounts are exempt from tax:

- All payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $2,000 each tax year.

An individual who is a resident of Indonesia immediately before visiting the United States is exempt from U.S. income tax on amounts received for personal services if the individual is in the United States primarily as:

- Acquire technical, professional, or business experience from a person other than that resident of Indonesia or other than a person related to that person, or
- Study at a university or other educational institution.

An individual who is a resident of Indonesia on the date of arrival in the United States and who is temporarily in the United States only as a business or technical apprentice is exempt from U.S. income tax for a period of 12 consecutive months on up to $7,500 received for personal services.

Ireland

A student, apprentice, or business trainee who is a resident of Ireland immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received for personal services from outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefits of this exemption for a maximum period of 1 year.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Israel is exempt from U.S. income tax for a period of 12 consecutive months on up to $7,500 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Israel or other than a person related to that resident, or
- Study at a university or other educational institution.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States only as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of $10,000.

Italy

Note. See the effective dates of the new treaty under What's New at the beginning of this publication.

New treaty. A student or business apprentice (trainee) who is a resident of Italy immediately before the date of arrival in the United States and who is present in the United States only for education or training at a recognized educational institution is exempt from U.S. income tax on amounts received from outside the United States for maintenance, education, and training.

Former treaty. A student or business apprentice (trainee) who is a resident of Italy on the date of arrival in the United States and who is temporarily in the United States only for education or training is exempt from U.S. income tax on amounts received from outside the United States for maintenance, education, and training.

Jamaica

A student who is a resident of Jamaica on the date of arrival in the United States and who is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the student's maintenance, education, or training.

An individual who is a resident of Jamaica on the date of arrival in the United States and who
<table>
<thead>
<tr>
<th>Country</th>
<th>Code</th>
<th>Purpose</th>
<th>Maximum Presence in U.S.</th>
<th>Required Employer or Payer</th>
<th>Maximum Amount of Compensation</th>
<th>Treaty Article Citation</th>
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<td>Bulgaria</td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>VII</td>
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<td>Public entertainment</td>
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<td>No limit</td>
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<td>Studying and training; Remittances or allowances; Compensation during study or training</td>
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<td>Public entertainment</td>
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<td>19</td>
<td>Studying and training; Remittances or allowances</td>
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<td>Any foreign resident</td>
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<td>People's Rep. of China</td>
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<td>Scholarship or fellowship grant</td>
<td>No specific limit</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20(b)</td>
</tr>
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<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
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<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
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<td>Dependent personal services</td>
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<td>Any contractor</td>
<td>No limit</td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching</td>
<td>3 years</td>
<td>U.S. educational or research institute</td>
<td>No limit</td>
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<tr>
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<td>19</td>
<td>Studying and training; Remittances or allowances; Compensation during training or while gaining experience</td>
<td>No specific limit</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(a)</td>
</tr>
<tr>
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<td>Any U.S. or foreign resident</td>
<td>$5,000 p.a.</td>
<td>20(c)</td>
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<td>Limited</td>
<td>VI(1)</td>
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<tr>
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<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>Limited</td>
<td>VI(2)</td>
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<td>2 years</td>
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<td>Limited</td>
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</tr>
<tr>
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<td>19</td>
<td>Studying and training; Remittances or allowances; Compensation while gaining experience; Compensation under U.S. Government program</td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>Limited</td>
<td>VI(1)</td>
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