
The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.



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Confidentiality Statement:

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

Publication 678 FS-A Test Answers

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

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

Part 1: Residency Status and Form 8843

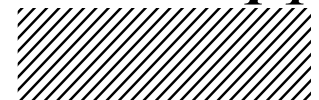
1. nonresident	8. yes	
2. resident	9. yes	
3. nonresident	10. no	
4. resident		
5. nonresident		
6. yes		
7. no		

Part 2: Form 1040NR-EZ

1. no	6. 2,489	11. 5,968
2. no	7. 2,489	12. 5,000
3. yes	8. 0	13. 0
4. no	9. 316	14. 412
5. yes	10. yes	15. yes

Part 3: Form 1040NR and Advanced Issues

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



**U.S. Income Tax Return for Certain
Nonresident Aliens With No Dependents**

Department of the Treasury
Internal Revenue Service

Please print or type.	Your first name and initial MELISSA	Last name BRIGHAM	Identifying number (see page 3) XXX-XX-XXXX	
	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. 233 MAIN ST			
	City, town or post office, state, and ZIP code. If a foreign address, see page 4. TOWN IL 62700			
	Country ▶ USA			
	Of what country were you a citizen or national during 2005? ▶ BELGIUM			
	Give address outside the United States to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a permanent resident . If same as above, write "Same."	
	420 EAST COURT, ANY CITY BELGIUM			
	Filing status (see page 4). Check only one box.			

- Single nonresident alien
- Married nonresident alien

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.	3 Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	2,489
	4 Taxable refunds, credits, or offsets of state and local income taxes (see page 4)	4	
	5 Scholarship and fellowship grants. Attach explanation (see page 4)	5	
	6 Total wages and scholarships exempt by a treaty from page 2, Item J	6	2,000
	7 Add lines 3, 4, and 5	7	2,489
	8 Scholarship and fellowship grants excluded (see page 6)	8	
	9 Student loan interest deduction (see page 5)	9	
	10 Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	2,489
	11 Itemized deductions (see page 6)	11	79
	12 Subtract line 11 from line 10	12	2,410
	13 Exemption deduction (see page 6)	13	3,200
	14 Taxable income. Subtract line 13 from line 12	14	0
	15 Tax. Find your tax in the Tax Table on pages 12-20	15	0
	16 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.	16	
	17 Add lines 15 and 16. This is your total tax	17	0
	18 Federal income tax withheld (from Form W-2, 1042-S, and 1099-R)	18	316
	19 2005 estimated tax payments and amount applied from 2004 return	19	
20 Credit for amount paid with Form 1040-C	20		
21 Add lines 18 through 20. These are your total payments	21	316	

Refund Direct deposit? See page 7 and fill in 23b, 23c, and 23d.	22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid .	22	316
	23a Amount of line 22 you want refunded to you	23a	316
	b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number		
	24 Amount of line 22 you want applied to your 2006 estimated tax	24	
Amount You Owe	25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see page 7	25	
	26 Estimated tax penalty (see page 8). Also include on line 25	26	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 8)? **Yes**. Complete the following. **No**

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation in the United States
----------------	------	--------------------------------------

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 10 of instructions. Cat. No. 21534N Form **1040NR-EZ** (2005)



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

- A What country issued your passport? BELGIUM
- B Were you ever a U.S. citizen? Yes No
- C Give the purpose of your visit to the United States ▶ STUDY
- D Type of entry visa ▶ F-1 and current nonimmigrant status and date of change ▶ F-1
- E Date you entered the United States (see page 8) ▶ AUGUST 1, 2004
- F Did you give up your permanent residence as an immigrant in the United States this year? Yes No
- G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶
- H Give number of days (including vacation and nonworkdays) you were present in the United States during 2003 _____, 2004 152, and 2005 365.
- I Did you file a U.S. income tax return for any year before 2005? Yes No
If "Yes," give the latest year and form number ▶
- J If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 8 for additional information.
 - Country ▶ BELGIUM
 - Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2005 below and on line 6; not on line 3 or 5.
For 2005 ▶ ARTICLE 21(1) WAGES \$2,000
 - For 2004 ▶
 - Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? Yes No
- K During 2005, did you apply for, or take any affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes No
If "Yes," explain ▶

**U.S. Income Tax Return for Certain
Nonresident Aliens With No Dependents**

2005

Department of the Treasury
Internal Revenue Service

Please print or type.	Your first name and initial RAJI	Last name RATNAKER	Identifying number (see page 3) XXX-XX-XXXX
	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. 23 INDIA BLVD		
	City, town or post office, state, and ZIP code. If a foreign address, see page 4. TOWN MO 64000		
	Country ▶ USA		
	Of what country were you a citizen or national during 2005? ▶ INDIA		
	Give address outside the United States to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a permanent resident . If same as above, write "Same." 900 DALI RD, ANYWHERE INDIA

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

1 Single nonresident alien

2 Married nonresident alien

Attach Form(s) W-2 here. <small>Also attach Form(s) 1099-R if tax was withheld.</small>	3 Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	5,968
	4 Taxable refunds, credits, or offsets of state and local income taxes (see page 4)	4	
	5 Scholarship and fellowship grants. Attach explanation (see page 4)	5	
	6 Total wages and scholarships exempt by a treaty from page 2, Item J	6	
	7 Add lines 3, 4, and 5	7	5,968
	8 Scholarship and fellowship grants excluded (see page 6)	8	
	9 Student loan interest deduction (see page 5)	9	
	10 Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	5,968
	11 Itemized deductions (see page 6)	11	5,000
	12 Subtract line 11 from line 10	12	968
	13 Exemption deduction (see page 6)	13	3,200
	14 Taxable income. Subtract line 13 from line 12	14	0
	15 Tax. Find your tax in the Tax Table on pages 12-20	15	0
	16 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.	16	
	17 Add lines 15 and 16. This is your total tax	17	0
	18 Federal income tax withheld (from Form W-2, 1042-S, and 1099-R)	18	412
	19 2005 estimated tax payments and amount applied from 2004 return	19	
	20 Credit for amount paid with Form 1040-C	20	
21 Add lines 18 through 20. These are your total payments	21	412	

Refund
Direct deposit? See page 7 and fill in 23b, 23c, and 23d.

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

23a Amount of line 22 you want **refunded to you**

b Routing number

c Type: Checking Savings

d Account number

24 Amount of line 22 you want **applied to your 2006 estimated tax**

22 align="right">412

23a align="right">412

24

Amount You Owe

25 **Amount you owe.** Subtract line 21 from line 17. For details on how to pay, see page 7

26 Estimated tax penalty (see page 8). Also include on line 25

25

26

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 8)? Yes. Complete the following. **No**

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ Date ▶ Your occupation in the United States ▶

Paid Preparer's Use Only

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

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN ▶ Phone no. () ▶



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

- A** What country issued your passport? INDIA
- B** Were you ever a U.S. citizen? Yes No
- C** Give the purpose of your visit to the United States ▶ STUDY
- D** Type of entry visa ▶ F-1
and current nonimmigrant status and date of change ▶ F-1
- E** Date you entered the United States (see page 8) ▶ 8-3-2004
- F** Did you give up your permanent residence as an immigrant in the United States this year? Yes No
- G** Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶
- H** Give number of days (including vacation and nonworkdays) you were present in the United States during 2003 _____, 2004 150, and 2005 365.
- I** Did you file a U.S. income tax return for any year before 2005? Yes No
If "Yes," give the latest year and form number ▶
- J** If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 8 for additional information.
 - Country ▶
 - Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2005 below and on line 6; not on line 3 or 5.
For 2005 ▶ Standard Deduction per U.S./India treaty Article 21(2)
 - For 2004 ▶
 - Were you subject to tax in that country on any of the income that you claim is entitled to the treaty benefits? Yes No
- K** During 2005, did you apply for, or take any affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes No
If "Yes," explain ▶

U.S. Nonresident Alien Income Tax Return

2005

For the year January 1–December 31, 2005, or other tax year

beginning , 2005, and ending , 20

Please print or type.	Your first name and initial IGOR	Last name PULASKI	Identifying number (see page 7 of inst.) XXX-XX-XXXX
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7. #16 Student Parkway		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 7. TOWN GA 30000		For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 27.
	Country ▶ USA	Of what country were you a citizen or national during the tax year? ▶ POLAND	
Give address outside the United States to which you want any refund check mailed. If same as above, write "Same."		Give address in the country where you are a permanent resident . If same as above, write "Same." 1000 MAIN AVE, ANYTOWN POLAND	

Filing Status and Exemptions for Individuals (see page 7)		7a	7b
Filing status. Check only one box (1–6 below).		Yourself	Spouse
1	<input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national		
2	<input type="checkbox"/> Other single nonresident alien		
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national	If you check box 7b, enter your spouse's identifying number ▶	
4	<input type="checkbox"/> Married resident of Japan (see page 7) or the Republic of Korea		
5	<input checked="" type="checkbox"/> Other married nonresident alien	1	
6	<input type="checkbox"/> Qualifying widow(er) with dependent child (see page 8)		
Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. Do not check box 7b if your spouse had any U.S. gross income.		No. of boxes checked on 7a and 7b ▶ 1	
7c Dependents: (see page 8)		No. of children on 7c who:	
(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you
			(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 8)
		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 ▶	
d Total number of exemptions claimed		Add numbers entered on lines above ▶ 1	

Income Effectively Connected With U.S. Trade/Business		8	9a	9b	10a	10b	11	12	13	14	15	16a	16b	17a	17b	18	19	20	21	22	23
8	Wages, salaries, tips, etc. Attach Form(s) W-2	7,896																			
9a	Taxable interest																				
b	Tax-exempt interest. Do not include on line 9a																				
10a	Ordinary dividends																				
b	Qualified dividends (see page 10)																				
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 10)																				
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10)																				
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)																				
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>																				
15	Other gains or (losses). Attach Form 4797																				
16a	Total IRA distributions																				
16b	Taxable amount (see page 11)																				
17a	Pensions and annuities																				
17b	Taxable amount (see page 11)																				
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)																				
19	Farm income or (loss). Attach Schedule F (Form 1040)																				
20	Unemployment compensation																				
21	Other income. List type and amount (see page 13)																				
22	Total income exempt by a treaty from page 5, Item M																				
23	Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your total effectively connected income	7896																			
24	Educator expenses (see page 13)																				
25	Health savings account deduction. Attach Form 8889																				
26	Moving expenses. Attach Form 3903																				
27	Self-employed SEP, SIMPLE, and qualified plans																				
28	Self-employed health insurance deduction (see page 14)																				
29	Penalty on early withdrawal of savings																				
30	Scholarship and fellowship grants excluded																				
31	IRA deduction (see page 13)																				
32	Student loan interest deduction (see page 14)																				
33	Domestic production activities deduction. Attach Form 8903																				
34	Add lines 24 through 33																				
35	Subtract line 34 from line 23. Enter here and on line 36. This is your adjusted gross income	7,896																			



Tax and Credits	36 Amount from line 35 (adjusted gross income)	36	7,896
	37 Itemized deductions from page 3, Schedule A, line 17	37	696
	38 Subtract line 37 from line 36	38	7,200
	39 Exemptions (see page 15)	39	3,200
	40 Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	4,000
	41 Tax (see page 16). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	403
	42 Alternative minimum tax (see page 16). Attach Form 6251	42	
	43 Add lines 41 and 42	43	403
	44 Foreign tax credit. Attach Form 1116, if required	44	
	45 Credit for child and dependent care expenses. Attach Form 2441	45	
	46 Retirement savings contributions credit. Attach Form 8880	46	
	47 Child tax credit (see page 18). Attach Form 8901 if required.	47	
	48 Adoption credit. Attach Form 8839	48	

Other Taxes	49 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859.	49	
	50 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form (specify)	50	
	51 Add lines 44 through 50. These are your total credits	51	
	52 Subtract line 51 from line 43. If line 51 is more than line 43, enter -0-	52	403
	53 Tax on income not effectively connected with a U.S. trade or business from page 4, line 88	53	198
	54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	

Payments	55 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	55	
	56 Transportation tax (see page 19)	56	
	57 Household employment taxes. Attach Schedule H (Form 1040).	57	
	58 Add lines 52 through 57. This is your total tax	58	601
	59 Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	59	1,943
	60 2005 estimated tax payments and amount applied from 2004 return	60	
	61 Excess social security and tier 1 RRTA tax withheld (see page 20)	61	
	62 Additional child tax credit. Attach Form 8812	62	
	63 Amount paid with Form 4868 (request for extension)	63	
	64 Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	64	
	65 Credit for amount paid with Form 1040-C.	65	

Refund <small>Direct deposit? See page 21.</small>	66 U.S. tax withheld at source from page 4, line 85	66	
	67 U.S. tax withheld at source by partnerships under section 1446: a From Form(s) 8805 b From Form(s) 1042-S	67a 67b	
	68 U.S. tax withheld on dispositions of U.S. real property interests: a From Form(s) 8288-A b From Form(s) 1042-S	68a 68b	
	69 Add lines 59 through 68b. These are your total payments	69	1,943

Amount You Owe	70 If line 69 is more than line 58, subtract line 58 from line 69. This is the amount you overpaid	70	1,342
	71a Amount of line 70 you want refunded to you . b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	71a	1,342

Third Party Designee	72 Amount of line 70 you want applied to your 2006 estimated tax	72	
	73 Amount you owe. Subtract line 69 from line 58. For details on how to pay, see page 21	73	

Do you want to allow another person to discuss this return with the IRS (see page 22)? **Yes**. Complete the following. **No**

Designee's name	Phone no. ()	Personal identification number (PIN)
<p>Sign Here Keep a copy of this return for your records.</p> <p>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.</p> <p>Your signature _____ Date _____ Your occupation in the United States _____</p>		
Preparer's signature	Date	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Check if self-employed <input type="checkbox"/>
	Phone no. ()	



Schedule A—Itemized Deductions (See pages 22, 23, and 24.)

07

State and Local Income Taxes	1	State income taxes	1	696			
	2	Local income taxes	2				
	3	Add lines 1 and 2	3				696
Gifts to U.S. Charities	Caution: <i>If you made a gift and received a benefit in return, see page 22.</i>						
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You must attach Form 8283 if "the amount of your deduction" (see definition on page 23) is more than \$500	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6	7				
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 23	8				
Job Expenses and Most Other Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See page 24 ▶	9				
	10	Tax preparation fees	10				
	11	Other expenses. See page 24 for expenses to deduct here. List type and amount ▶	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 36	13				
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-	15				
Other Miscellaneous Deductions	16	Other—see page 24 for expenses to deduct here. List type and amount ▶	16				
Total Itemized Deductions	17	Is Form 1040NR, line 36, over \$145,950 (over \$72,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37. Yes. Your deduction may be limited. See page 24 for the amount to enter here and on Form 1040NR, line 37.	17				696



Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Table with columns: Nature of income, (a) U.S. tax withheld at source, (b) 10%, (c) 15%, (d) 30%, (e) Other (specify) %, (f) LOSS, (g) GAIN. Rows include Dividends paid by U.S. corporations, Foreign corporations, Interest, Mortgage, Paid by foreign corporations, Industrial royalties, Motion picture or T.V. copyright royalties, Other royalties, Real property income, Pensions and annuities, Social security benefits, Gains, and Total U.S. tax withheld at source.

Capital Gains and Losses From Sales or Exchanges of Property

Table with columns: (a) Kind of property and description, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Rows include Capital gain and Capital gain.



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

A What country issued your passport? POLAND

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

C Give the purpose of your visit to the United States STUDY

D Type of entry visa F-1 and current nonimmigrant status and date of change (see page 25) F-1

E Date you entered the United States (see page 25) 8-9-2003

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

G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only.

H Give number of days (including vacation and nonworkdays) you were present in the United States during: 2003 144, 2004 366, and 2005 365

I If you are a resident of Canada, Mexico, Japan (see page xx), or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? Yes No

If you were a resident of Japan (and you choose to have the old U.S.-Japan treaty apply in its entirety for 2005) or the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business.

Total foreign source income not effectively connected with a U.S. trade or business \$

J Did you file a U.S. income tax return for any year before 2005? Yes No

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65?

L Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? Yes No

If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.)

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 26 for additional information.

Country POLAND

Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR:

For 2005 (also, include this exempt income on line 22 of Form 1040NR) WAGES \$2,000

TREATY ARTICLE 18(1)

For 2004

Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article:

For 2005 DIVIDENDS \$1,319

TREATY ARTICLE 11

For 2004

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

Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2005? Yes No

N If you file this return to report community income, give your spouse's name, address, and identifying number.

O If you file this return for a trust, does the trust have a U.S. business? Yes No

P Is this an "expatriation return" (see page 26)? Yes No

Q During 2005, 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 adjust your status to that of a lawful permanent resident of the United States? Yes No

If "Yes," explain

