



IN THIS MEETING WE WILL CONCERN OURSELVES WITH TAX ISSUES ONLY! WE WILL NOT SPEAK OF IMMIGRATION ISSUES.



"ALIEN" DEFINED
[ETYMOLOGY]

"ALIEN" IS DERIVED FROM THE LATIN WORD, "ALIUS", MEANING "OTHER". "OTHER" THAN WHAT? "OTHER" THAN A CITIZEN!!

"ALIEN" DEFINED
[TAX PURPOSES ONLY]

ALIENS ARE CLASSIFIED AS EITHER "RESIDENTS" OR "NON-RESIDENTS"

WHO IS A RESIDENT?

- Has a "Green Card";
-or-
- Is married to a Citizen
or a Resident Alien and
makes an "election";
-or-
- Meets the "SUBSTANTIAL
PRESENCE TEST" [WITH
EXCEPTIONS FOR "EXEMPT"
INDIVIDUALS].

WHO IS A NON-RESIDENT?

ALL
OTHERS

REFERENCES: Pub 519 "Tax Guide for Aliens" and Pub 901 "Tax Treaties".

WEB-SITE: Forms and Pubs and Treaties "www.irs.gov"

IRS WALK-IN OFFICE: John F. Kennedy Building, Government Center (on the GREEN LINE), Room 775 - 7th floor, 8:00 AM - 4:30 PM

DEPT. OF REVENUE (Massachusetts): Hurley Building, 19 Staniford Street (near the Kennedy Building).

UNOFFICIAL

If you need to establish or maintain a tax position, be sure to use "OFFICIAL" IRS publications.



TAX ISSUES FOR ALIENS

SUMMARY OF BASIC FEDERAL TAX RULES OF SPECIAL INTEREST TO INTERNATIONAL STUDENTS & SCHOLARS

RESIDENT

Generally subject to tax
in the same manner as
a U.S. citizen:

- Taxed on world-wide income.....
- Can file a JOINT return.....
- Can file as "HEAD OF HOUSEHOLD".....
- Can claim dependents [if 5 tests
are met].....
- Can use the Standard Deduction.....
or Itemized Deductions
- Eligible for "Earned Income Credit" ["EIC"].....
- Eligible for "Hope" & "Lifetime Learning" Credits.....
- Eligible for student loan interest deduction.....

NON-RESIDENT

Special rules govern
the taxation of the non-
resident:

- Taxed on U.S. source
income *ONLY*:
["effectively connected" &
"not effectively connected"]
- Cannot file a JOINT return
- Cannot file as "HEAD OF
HOUSEHOLD"
- Cannot claim dependents
[except in 5 cases, if 5 tests
are met]
- Must itemize deductions
[students & apprentices
from India can use the
Standard Deduction]
- Not eligible for "EIC"
- Not eligible for "Hope" &
"Lifetime Learning" Credits
- Eligible for student loan
interest deduction

AND

- Not eligible for Treaty benefits..... ***UNLESS !!!***..... Eligible for Treaty benefits
- Uses Form 1040EZ or 1040A or 1040..... Uses Form 1040NR or
Form 1040NR-EZ and
Form 8843
- Sends tax forms to IRS, Andover, MA 05501..... Sends tax forms to IRS,
Philadelphia, PA 19255

Special Note: For non-residents, U.S. source interest income - that is not connected with a
U.S. trade or business - is excluded from income and therefore is not subject to tax.

UNOFFICIAL

*If you need to establish or maintain a tax position, be sure to use "OFFICIAL"
IRS publications.*

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

2003

Department of the Treasury
Internal Revenue Service

Your first name and initial VICTOR **Last name** JOHANSEN **Identifying number (see page 3)** 000-00-1234

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

City, town or post office, state, and ZIP code. If a foreign address, see page 4.
BOSTON, MA 02109

Country ▶ USA

Of what country were you a citizen or national during 2003? ▶ DENMARK

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."
17 DENMARK AVENUE
ANYTOWN, DENMARK 415Y3

Please print or type.

Filing status (see page 4). Check only one box.
 1 **Single nonresident alien**
 2 **Married nonresident alien**

3	Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	<u>3,520</u>	<u>00</u>
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	<u>1,000</u>	<u>00</u>
6	Total wages and scholarships exempt by a treaty from page 2, Item J	6		
7	Add lines 3, 4, and 5	7	<u>4,520</u>	<u>00</u>
8	Student loan interest deduction (see page 5)	8		
9	Scholarship and fellowship grants excluded (see page 6)	9	<u>0</u>	
10	Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	<u>4,520</u>	<u>00</u>
11	Itemized deductions. Enter state and local income taxes paid. Residents of India, see page 6	11	<u>150</u>	<u>00</u>
12	Subtract line 11 from line 10	12	<u>4,370</u>	<u>00</u>
13	Exemption deduction (see page 6)	13	<u>3,050</u>	<u>00</u>
14	Taxable income. Subtract line 13 from line 12	14	<u>1,320</u>	<u>00</u>
15	Tax. Find your tax in the Tax Table on pages 11-15	15	<u>131</u>	<u>00</u>
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	<u>131</u>	<u>00</u>
18	Federal income tax withheld (from Form W-2 and/or Form 1042-S)	18	<u>360</u>	<u>00</u>
19	2003 estimated tax payments and amount applied from 2002 return	19		
20	Credit for amount paid with Form 1040-C	20		
21	Add lines 18 through 20. These are your total payments	21	<u>360</u>	<u>00</u>

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

Refund
Direct deposit? See page 6 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** 229 00

23a Amount of line 22 you want refunded to you **23a** 229 00

b Routing number 2502250025 **c** Type: Checking Savings

d Account number 20202086

24 Amount of line 22 you want applied to your 2004 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 7). 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 7)? 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.

Keep a copy of this return for your records.

Your signature Victor Johansen Date 4-15-2004 Your occupation in the United States STUDENT

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? DENMARK

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

C Give the purpose of your visit to the United States STUDENT/DEGREE CANDIDATE

D Type of entry visa F-1 # F1A5B5 and current nonimmigrant status and date of change F-1 VISA HOLDER

E Date you entered the United States (see page 8) 8-15-2002

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. NO ENTRIES NO DEPARTURES

H Give number of days (including vacation and nonworkdays) you were present in the United States during 2001 9, 2002 123, and 2003 365

I Did you file a U.S. income tax return for any year before 2003? Yes No If "Yes," give the latest year and form number 2002 1040NR-EZ

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 N/A
Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2003 below and on line 6; not on line 3 or 5. For 2003 N/A For 2002 N/A

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 2003, 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

2003

Department of the Treasury Internal Revenue Service

Personal information section including name (VICTOR JOHANSEN), address (27 TREMONT STREET, BOSTON, MA 02109), country (USA), and country of origin (DENMARK).

Filing status section with 'Single nonresident alien' selected.

Table with 21 rows for income and deductions. Includes wages (3,520.00), adjusted gross income (4,520.00), taxable income (1,320.00), and total tax (131.00).

Refund and Amount You Owe section. Refund amount is 229.00. Amount you owe is 131.00.

Third Party Designee section with 'No' selected for allowing discussion with the IRS.

Sign Here section with signature of Victor Johansen, date 4-15-2004, and occupation STUDENT.

Paid Preparer's Use Only section with fields for preparer's signature, date, SSN, and EIN.

Sample



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

- A What country issued your passport? DENMARK
- B Were you ever a U.S. citizen? Yes No
- C Give the purpose of your visit to the United States ▶ STUDENT / DEGREE
CANDIDATE
- D Type of entry visa ▶ F-1 # F1A5B5
and current nonimmigrant status and date of change ▶ F-1 VISA HOLDER
- E Date you entered the United States (see page 8) ▶ 8-15-2002
- 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. ▶
NO ENTRIES
NO DEPARTURES
- H Give number of days (including vacation and nonworkdays) you were present in the United States during 2001 0, 2002 123, and 2003 365.
- I Did you file a U.S. income tax return for any year before 2003? Yes No
If "Yes," give the latest year and form number ▶ 2002 1040NR-EZ
- 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 ▶ N/A
• Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2003 below and on line 6; not on line 3 or 5.
For 2003 ▶ N/A
For 2002 ▶ N/A
• 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 2003, 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**

2003

Department of the Treasury
Internal Revenue Service

Your first name and initial JOHN	Last name CHAN	Identifying number (see page 3) 000-00-1235
Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. 400 HARRISON STREET APT. 51		
City, town or post office, state, and ZIP code. If a foreign address, see page 4. BOSTON, MA 02467		
Country ▶ USA		
Of what country were you a citizen or national during 2003? ▶ PR CHINA		
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."
		227.8774 123 PR CHINA

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

1 Single nonresident alien

2 Married nonresident alien

3 Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	3,000 00
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	0
6 Total wages and scholarships exempt by a treaty from page 2, Item J	6	6,000 00
7 Add lines 3, 4, and 5	7	3,000 00
8 Student loan interest deduction (see page 5)	8	
9 Scholarship and fellowship grants excluded (see page 6)	9	
10 Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	3,000 00
11 Itemized deductions. Enter state and local income taxes paid. Residents of India, see page 6	11	40 00
12 Subtract line 11 from line 10	12	2,960 00
13 Exemption deduction (see page 6)	13	3,050 00
14 Taxable income. Subtract line 13 from line 12	14	0
15 Tax. Find your tax in the Tax Table on pages 11-15	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 and/or Form 1042-S)	18	85 00
19 2003 estimated tax payments and amount applied from 2002 return	19	
20 Credit for amount paid with Form 1040-C	20	
21 Add lines 18 through 20. These are your total payments	21	85 00

Refund

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

22 **85 00**

23a Amount of line 22 you want refunded to you

23a **85 00**

b Routing number **250250025** c Type: Checking Savings

d Account number **21212188**

24 Amount of line 22 you want applied to your 2004 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 7). 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 7)? 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.

Keep a copy of this return for your records.

Your signature: **John Chan** Date: **4-15-2004** Your occupation in the United States: **STUDENT**

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? PR CHINA
- B Were you ever a U.S. citizen? Yes No
- C Give the purpose of your visit to the United States ▶ STUDENT/DEGREE CANDIDATE
- D Type of entry visa ▶ F-1 #F1B5C5
and current nonimmigrant status and date of change ▶ F-1 VISA HOLDER
- E Date you entered the United States (see page 8) ▶ 1-2-2003
- 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. ▶
1-2-2003 INITIAL ENTRY
6-1-2003 DEPARTURE
8-10-2003 RETURN ENTRY
- H Give number of days (including vacation and nonworkdays) you were present in the United States during 2001 0, 2002 0, and 2003 294.
- I Did you file a U.S. income tax return for any year before 2003? 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 ▶ PR CHINA
 - Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2003 below and on line 6; not on line 3 or 5.
For 2003 ▶ SCHOLARSHIP \$1,000.00 ARTICLE 20(b)
COMPENSATION DURING TRAINING
\$5,000.00 ARTICLE 20(c)
 - For 2002 ▶ N/A
- 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 2003, 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 ▶ _____



SAMPLE TAX RETURNS - 2003:

A) Victor Johansen, single, a resident of Denmark, F-1 Visa (#F1A5B5), entered the USA for the first time on 8-15-2002. He was here **all year** in 2003! He is a degree candidate at a USA educational institution. He received the following USA-source income in year 2003: Scholarship: \$4,500.00. His school records show that \$3,500.00 was for tuition, fees and books while \$1,000.00 was for living expenses. His **Form 1042-S** shows Code 15 in **Box 1**; \$1,000.00 in **Box 2**; Federal Income Tax Withholding of \$140.00 in **Box 7**, and Mass. State Income Tax Withholding of \$42.00 in **Box 22**.

Salary: (course-related compensation) \$3,520.00. His **Form W-2** shows \$3,520.00 in **Box 1**, Federal Income Tax Withholding of \$220.00 in **Box 2**, and Mass. State Income Tax Withholding of \$108.00 in **Box 17**.

Bank Interest: His **Form 1099-INT** shows interest of \$26.00 with "zero" withholding.

B) John Chan, married (his wife and child are with him), a resident of PRChina, F-1 Visa (#F1B5C5), entered the USA for the first time on 1-2-2003. He is a degree candidate at a USA educational institution. He received the following USA-source income in year 2003: Scholarship: \$9,000.00. His school records show that \$8,000.00 was for tuition, fees and books while \$1,000.00 was for living expenses. His **Form 1042-S** shows Code 15 in **Box 1**; \$1,000.00 in **Box 2**; Federal Income Tax Withholding of \$00.00 in **Box 7**, and Mass. State Income Tax Withholding of \$00.00 in **Box 22**.

Salary: (course-related compensation) \$8,000.00. Because he is from a treaty country he receives **two (2)** forms for this salary. His **Form 1042-S** shows Code 19 in **Box 1**; \$5,000.00 in **Box 2**; Federal Income Tax Withholding of \$00.00 in **Box 7**, and Mass. State Income Tax Withholding of \$00.00 in **Box 22**. His **Form W-2** shows \$3,000.00 in **Box 1**, Federal Income Tax Withholding of \$85.00 in **Box 2**, and Mass. State Income Tax Withholding of \$40.00 in **Box 17**.

Bank Interest: His **Form 1099-INT** shows interest of \$133.00 with "zero" withholding.

C) Heinrich Graun, married (his wife and child are with him), a resident of Germany, J-1 Visa (#J1C5E5), entered the USA for the first time on 2-9-2003. He is a physician involved in research at a USA educational institution. He received the following income in year 2003: Fellowship: (for research) \$24,000.00 from a **non-USA source**.

Salary: (for research) **USA-source**. \$16,500.00. His **Form W-2** shows \$16,500.00 in **Box 1**; Federal Income Tax Withholding of \$00.00 in **Box 2**; and Mass. State Income Tax Withholding of \$00.00 in **Box 17**.

Bank Interest: **USA-source**. His **Form 1099-INT** shows interest of \$150.00 with \$45.00 Federal Income Tax Withholding.

O-V-E-R

to check-out a few helpful remarks

DIRECT DEPOSIT OF REFUNDS:

Why Use Direct Deposit?: You get your refund faster; your refund is more secure (there is NO paper-check to get lost or stolen); there is *less expense* to the Government. *See "Refund" in the "Instructions" for the forms.*

WHO MUST USE FORM 1040NR?:

You *must* use this "long" form if ANY of the following applies:

- >you are claiming an exemption for a spouse and/or dependent(s); **OR**
- >you are itemizing *more than* state and local income taxes you paid; **OR**
- >you are reporting income **not** effectively connected with your USA trade/business (e.g. bond interest, stock dividends and/or capital gains/losses); **OR**
- >you are reporting income listed on a form **1099-MISC** you received.

A completed "sample" 1040NR is available at the International Office.

SPECIAL PROVISION IN THE USA-INDIA TAX TREATY FOR INDIAN STUDENTS:

By virtue of **Article 21(2)** of the **USA-India Tax Treaty**, students from India may be able to claim exemptions for their spouse and their dependents. The same Article also allows students from India to claim the **Standard Deduction** provided they do **NOT** claim itemized deductions. The amount allowed is \$4,750.00 for those filing "single" **and** those filing "married".

If using **Form 1040NR-EZ**, take the Standard Deduction on line 11 and write in these words on that line: "Standard Deduction Allowed per USA-INDIA Tax Treaty".

If using **Form 1040NR**, take the Standard Deduction on line 35 and write in these words on that line: "Standard Deduction Allowed per USA-INDIA Tax Treaty".

Important: If you take the Standard Deduction, you may **NOT** claim any itemized deductions (including state and local taxes you paid).

A completed "sample" Indian 1040NR-EZ is available at the International Office.

EXEMPTION ("Personal Exemption"):

A "Personal Exemption" of \$3,050.00 is permitted for *EACH* person listed on the tax return.

If using **Form 1040NR-EZ**, take the exemption for yourself on line 13.

If using **Form 1040NR**, take the exemption(s) for yourself [and dependent(s), if any] on line 37.

NOTE: Students from India who are claiming one of the Standard Deductions (mentioned above in the section "Special Provision") may also claim the Personal Exemption(s) for which they are eligible.

ROUNDING-OFF:

Rounding-off to whole dollars makes completing your tax return easier for you. To round-off cents to the nearest whole dollar, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. E.G. \$5.30 gets reported as \$5.00; \$5.87 gets reported as \$6.00.

If you have to add together two (2) or more amounts to report an item on a line, include cents when adding and round-off the total. E.G. Joe Harrison has two (2) salaries to report: **\$2,300.97** (tax withheld = \$87.35) and **\$4,105.42** (tax withheld = \$110.42). The total of his salaries = \$6,406.39 [\$2,300.97 + \$4,105.42], but he will enter **\$6,406.00** on his tax return. The total of his tax withheld = \$197.77 [\$87.35 + \$110.42]. The entry on his tax return will be \$198.00.

Rounding-off is allowed on **both** Federal and State of Mass. tax returns.

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

2003

Department of the Treasury
Internal Revenue Service

Please print or type.

Your first name and initial HEINRICH	Last name GRAUN	Identifying number (see page 3) 000-00-1236
Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4. 100 MASSACHUSETTS AVENUE APT. 42		
City, town or post office, state, and ZIP code. If a foreign address, see page 4. ARLINGTON, MA 02474		
Country ▶ USA		
Of what country were you a citizen or national during 2003? ▶ GERMANY		
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."
		50 MAIN ROAD FRANKFURT, GERMANY 19BC4

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

- 1 Single nonresident alien
- 2 Married nonresident alien

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

3	Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4)	3	
4	Taxable refunds, credits, or offsets of state and local income taxes (see page 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	16,500 00
7	Add lines 3, 4, and 5	7	0
8	Student loan interest deduction (see page 5)	8	
9	Scholarship and fellowship grants excluded (see page 6)	9	
10	Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7	10	0
11	Itemized deductions. Enter state and local income taxes paid. Residents of India, see page 6	11	
12	Subtract line 11 from line 10	12	0
13	Exemption deduction (see page 6)	13	3,050 00
14	Taxable income. Subtract line 13 from line 12	14	0
15	Tax. Find your tax in the Tax Table on pages 11-15	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 and/or Form 1042-S)	18	45 00
19	2003 estimated tax payments and amount applied from 2002 return	19	
20	Credit for amount paid with Form 1040-C	20	
21	Add lines 18 through 20. These are your total payments	21	45 00

Refund

Direct deposit? See page 6 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	45 00
23a	Amount of line 22 you want refunded to you	23a	45 00
b	Routing number 250250025	c	Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings
d	Account number 31415195		
24	Amount of line 22 you want applied to your 2004 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 7). 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 7)? Yes. Complete the following. No

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

Sign Here

Keep a copy of this return for your records.

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 Heinrich Graun	Date 4-15-2004	Your occupation in the United States RESEARCHER
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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. ()	



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

A What country issued your passport? GERMANY

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

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

D Type of entry visa ▶ F1 (RESEARCH) # J1C5E5
and current nonimmigrant status and date of change ▶ F1 (RESEARCH) VISA HOLDER

E Date you entered the United States (see page 8) ▶ 2-9-2003

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. ▶
2-9-2003 INITIAL ENTRY
NO DEPARTURES

H Give number of days (including vacation and nonworkdays) you were present in the United States during 2001 0, 2002 0, and 2003 326

I Did you file a U.S. income tax return for any year before 2003? 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 ▶ GERMANY

• Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2003 below and on line 6; not on line 3 or 5.

For 2003 ▶ RESEARCH \$16,500.00 ARTICLE 20(1)

For 2002 ▶ N/A

• 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 2003, 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 ▶

