

Table of Contents

Filing Requirements	1
Resident alien	1
Nonresident alien	1
Closer connection exception	2
Treaty tie-breaker rules	3
Other filing options	4
Dual-status alien	4
Undocumented alien.....	5
When to file Form 1040-NR?	6
Form 1040-C sailing permit	7
Resident vs. Nonresident Alien	13
Green card (lawful permanent resident) test.....	13
Substantial presence test	14
Income Sources	19
Effectively connected income.....	19
Not effectively connected income	21
Treaty exempt income	23
Other income reporting.....	24
Form 1040-NR	28
Filing status.....	28
Dependents	29
Qualifying child	30
Qualifying relative.....	31
Adjustments.....	33
Tax and credits.....	33
Foreign tax credit	34
Schedule A (Form 1040-NR).....	35
Charitable contributions.....	36
Casualty and theft losses.....	37
Schedule NEC (Form 1040-NR).....	38
Schedule OI (Form 1040-NR).....	40
Comprehensive Example	45
Index	51