

# Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the updated information below.

## Reporting Excess Deductions on Termination of an Estate or Trust on Forms 1040, 1040-SR, and 1040-NR for Tax Year 2018 and Tax Year 2019

Under Proposed Regulations 113295-18, an excess deduction on termination of an estate or trust allowed in arriving at adjusted gross income (Internal Revenue Code (IRC) section 67(e) expenses) is reported as an adjustment to income on Forms 1040, 1040-SR, and 1040-NR; non-miscellaneous itemized deductions are reported, as applicable, on Schedule A (Form 1040 or 1040-SR) or Schedule A (Form 1040-NR); and miscellaneous itemized deductions are not deductible. Taxpayers may rely on the proposed regulations for tax years of beneficiaries beginning after 2017 and before the final regulations are published.

For tax year 2019, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040 or 1040-SR), Part II, line 22, or Form 1040-NR, line 34. On the dotted line next to line 22 or line 34 (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 22 or line 34.

For tax year 2018, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040), line 36, or Form 1040-NR, line 34. On the dotted line next to line 36 or line 34, (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 36 or line 34.

Form **1040-NR** 

# **U.S. Nonresident Alien Income Tax Return** ► Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

OMB No. 1545-0074

Department of the		,	ary 1–December 31		other tax y	ear				20	19
Internal Revenue S		beginning	, 2019, and end	ing				, 20	·		-
	Your	first name and middle initial	Last name					iaentifying	g numb	per (see in:	structions)
				0.1			<u> </u>			<u> </u>	
Diagon print	Prese	ent home address (number and street or rural rout	te). If you have a P.	.O. box, se	e instructio	ons. A	pt. no.	Che	eck if:	_	
Please print	0.1									Est	ate or Trust
or type	City,	town or post office, state, and ZIP code. If you ha	ave a foreign addre	ss, also co	omplete spa	aces belo	w. See ins	tructions.			
						. , .					
	Forei	gn country name		Foreign p	province/sta	ate/county	у			Foreign p	oostal code
										2 0 <b>19</b> er (see instructions	
Filing	1					Reserve	-				
Status	2	Single nonresident alien					nonresio			、	
Check only	3	Reserved				-	-	/(er) (see	Instru	lctions)	
one box.					(	Child's r	name ►				
Dependents	7	Dependents: (see instructions)	(2) Depender	nt's	(3) Depen	dent's	(	4) 🖌 if qu	alifies fo	or (see ins	tr.):
If more		(1) First name Last name	identifying nur		relationship			tax credit			
than four											
dependents, see instructions											
and check											
here.										[	
Income	8	Wages, salaries, tips, etc. Attach Form(s	s) W-2						8		
Effectively	9a	Taxable interest			· · ·.	• •			9a		
Connected	b	Tax-exempt interest. Do not include on	line 9a		[	9b					
With U.S.	10a	Ordinary dividends				· .			10a		
Trade/	b	Qualified dividends (see instructions) .			[	10b					
Business	11	Taxable refunds, credits, or offsets of sta	ate and local in	come tax	kes (see i	nstructi	ons) .		11		
	1	Scholarship and fellowship grants. Attach	. ,			ement (s	ee instru	ctions)	12		
		Business income or (loss). Attach Sched	•		,				13		
		Capital gain or (loss). Attach Schedule D (For						nere 🗌	14		
Attach Form(s)		Other gains or (losses). Attach Form 479		1					15 16b		
W-2, 1042-S,		6a IRA distributions       .       .       16a       16b Taxable amount (see instr.)									
SSA-1042S, RRB-1042S.	25, 18 Bental real estate royalties partnerships trusts etc. Attach Schedule E (Form 1040 or 1040-SB) 1		17b								
and 8288-A									18		
here. Also attach Form(s)		Farm income or (loss). Attach Schedule							19		
1099-R if tax									20		
was withheld.		Other income. List type and amount (see							21		
		Total income exempt by a treaty from pa	-			22					
	23	Combine the amounts in the far right							23		
<u></u>	24	effectively connected income				24		. •	23		
Adjusted		Educator expenses (see instructions) . Health savings account deduction. Attac				24					
Gross		Moving expenses for members of the				20					
Income	20					26					
	27	Deductible part of self-employment tax			H	20					
		1040 or 1040-SR)				27					
	28	Self-employed SEP, SIMPLE, and qualifi			H	28					
		Self-employed health insurance deduction	•		F	29					
		Penalty on early withdrawal of savings .				30					
		Scholarship and fellowship grants exclude				31					
		IRA deduction (see instructions)				32					
		Student loan interest deduction (see inst			F	33					
		Add lines 24 through 33	,						34		
		Adjusted Gross Income. Subtract line 3							35		
Tax and		Reserved for future use							36		
Credits		Itemized deductions from page 3, Sche							37		
		Qualified business income deduction. At							38		
		Exemptions for estates and trusts only (s							39		

Tax and	<b>40</b> Add lines 37 through 39			40	
Credits	<b>11 Taxable income.</b> Subtract line 40 from line 35. If zero or less, e				
(continued)	<b>12 Tax</b> (see instr.). Check if any is from Form(s): $a \square$ 8814 <b>b</b>	<b>)</b> 4972	c 🗆	42	
(00//0//000)	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251				
	44 Excess advance premium tax credit repayment. Attach Form 89			44	
	<b>45</b> Add lines 42, 43, and 44		<b>)</b>	▶ 45	
	<b>46</b> Foreign tax credit. Attach Form 1116 if required	4	6	_	
	<b>47</b> Credit for child and dependent care expenses. Attach Form 244	1.4	7		
	<b>18</b> Retirement savings contributions credit. Attach Form 8880 .	4	8		
	49 Child tax credit and credit for other dependents (see instruction	s). 4	9		
	50 Residential energy credits. Attach Form 5695				
	51 Other credits from Form: $\mathbf{a} \square$ 3800 $\mathbf{b} \square$ 8801 $\mathbf{c} \square$	5	1		
	52 Add lines 46 through 51. These are your total credits			52	
	53 Subtract line 52 from line 45. If zero or less, enter -0		<u> </u>	► 53	
Other	54 Tax on income not effectively connected with a U.S. trade or b				
Taxes	NEC, line 15			54	
- and c	55 Self-employment tax. Attach Schedule SE (Form 1040 or 1040-			55	
	56 Unreported social security and Medicare tax from Form: $\mathbf{a}$	4137 <b>b</b>	8919	56	
	57 Additional tax on IRAs, other qualified retirement plans, etc. Atta	ach Form 53	29 if required .	57	
	58 Transportation tax (see instructions)			58	
	59a Household employment taxes from Schedule H (Form 1040 or 1	040-SR) .		59a	
	<b>b</b> Repayment of first-time homebuyer credit from Form 5405. Atta				
	60 Taxes from: a  Form 8959 b Instructions; enter code(s)			60	
	<b>51 Total tax.</b> Add lines 53 through 60		<u> )</u>	61	
Payments	62 Federal income tax withheld from:				
	<b>a</b> Form(s) W-2 and 1099		la		
	<b>b</b> Form(s) 8805	62	b		
	<b>c</b> Form(s) 8288-A	62	2c		
	<b>d</b> Form(s) 1042-S	62	d		
	<b>53</b> 2019 estimated tax payments and amount applied from 2018 re	turn 6	3		
	64 Additional child tax credit. Attach Schedule 8812	6	4		
	65 Net premium tax credit. Attach Form 8962	6	5		
	66 Amount paid with request for extension to file (see instructions)	6	6		
	67 Excess social security and tier 1 RRTA tax withheld (see instruc	tions) 6	7		
	<b>68</b> Credit for federal tax on fuels. Attach Form 4136		8		
	69 Credits from Form: a 2439 b Reserved c 8885 d .	6	9		
	70 Credit for amount paid with Form 1040-C	7	0		
	71 Add lines 62a through 70. These are your total payments .		<u> </u>	▶ 71	
Refund	72 If line 71 is more than line 61, subtract line 61 from line 71. This	is the amou	nt you <b>overpaid</b>	72	
	<b>73a</b> Amount of line 72 you want <b>refunded to you.</b> If Form 8888 is at	tached, che		<b>73a</b>	
Direct deposit? See	<b>b</b> Routing number	/pe: 🗌 Ch	ecking 🗌 Saving	s	
instructions.	d Account number				
	e If you want your refund check mailed to an address outside the United State	es not shown (	on page 1, enter it her	э.	
_	74 Amount of line 72 you want applied to your 2020 estimated ta	1		_	
Amount	75 Amount you owe. Subtract line 71 from line 61. For details on h		1	▶ 75	
You Owe	<b>76</b> Estimated tax penalty (see instructions)	7			
Third Party	Do you want to allow another person to discuss this return with the I	RS? See ins		s. Comple	te below. 🗌 No
Designee	Designee's Phone no. ►		Personal ide number (PIN		
	Inder penalties of perjury, I declare that I have examined this return and accompar		s and statements, and	to the best	
Sign Here	pelief, they are true, correct, and complete. Declaration of preparer (other than taxp	ayer) is based	on all information of wh	hich prepare	er has any knowledge.
Keep a copy of	Your signature Date Your occ	upation in the	United States		ent you an Identity PIN, enter it here
this return for your records.				(see instr.)	
			,		
Paid	Print/Type preparer's name Preparer's signature			heck 🗌 if	
Preparer			se	elf-employed	1
Use Only	ïrm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no.		

#### Schedule A-Itemized Deductions (see instructions) 07 **Taxes You** State and local income taxes 1 Paid State and local income taxes . а 1a Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked) 1b b Gifts 2 Gifts by cash or check. If you made any gift of \$250 or more, see to U.S. instructions 2 . . . . . . . . . . . . . . . . . Charities 3 Other than by cash or check. If you made any gift of \$250 or more, Caution: If you see instructions. Individuals must attach Form 8283 if line 3 is over made a gift 3 \$500..... . and received a benefit in return, see Carryover from prior year . . . . . . . . 4 4 instructions. 5 Add lines 2 through 4 5 . . . Casualty 6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses instructions. 6 Other-from list in instructions. List type and amount ► 7 Other Itemized \_\_\_\_\_ **Deductions** 7 Total Itemized Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on 8 **Deductions** 8

Form 1040-NR (2019)

### Page **4**

		Schedule NEC-Tax on Income Not Eff	fectively Co	onne	cted With a U	S. Trade or Bus	<b>siness</b> (see instr	ructions)	;
					Enter <b>amount of ir</b>	come under the ap	propriate rate of tax	(see instructions)	
		Nature of income			(-) 100/	<b>(b) 1</b> 50/	(-) 20%	(d) Other	(specify)
					<b>(a)</b> 10%	<b>(b)</b> 15%	<b>(c)</b> 30%	%	%
1	Dividends and divide	end equivalents:							
а	Dividends paid by U.	.S. corporations		1a					
b	Dividends paid by fo	reign corporations	[	1b					
с	Dividend equivalent	t payments received with respect to section	n 871(m)						
	transactions			1c					
2	Interest:								
а	Mortgage			2a					
b	Paid by foreign corp	orations	[	2b					
с	Other		[	2c					
3	Industrial royalties (p	oatents, trademarks, etc.)		3					
4	Motion picture or T.V	/. copyright royalties		4					
5	Other royalties (copy	rights, recording, publishing, etc.)		5					
6	Real property incom	e and natural resources royalties		6					
7	Pensions and annuit	ies		7					
8	Social security benef	fits		8					
9	Capital gain from line	e 18 below		9					
10	Gambling-Resident	ts of Canada only. Enter net income in column (c).							
	If zero or less, ente	r -0							
а	Winnings								
b	Losses		[1	10c					
11	Gambling winnings-	-Residents of countries other than Canada.							
	Note: Losses not allo	owed		11					
12	Other (specify)								
				12					
13		12 in columns (a) through (d)		13					
14	Multiply line 13 by r	rate of tax at top of each column		14					
15	Tax on income not	t effectively connected with a U.S. trade or b	usiness. Ad	d col	umns (a) through	(d) of line 14. Ent	er the total here a	nd on Form	
	1040-NR, line 54							🕨   15	
		Capital Gains and	Losses Fr	om S	Sales or Excha	nges of Proper	ty	1	
	nly the capital gains and from property sales or	<b>16</b> (a) Kind of property and description	(b) Date acquire	be	(c) Date sold		(e) Cost or	(f) LOSS	(g) GAIN
exchan	ges that are from	(if necessary, attach statement of descriptive details not shown below)	(mo., day, yr.)		(mo., day, yr.)	(d) Sales price	other basis	If (e) is more than (d), subtract (d) from (e)	If (d) is more than (e), subtract (e) from (d)
States	s within the United and not effectively							subtract (d) from (e)	Subtract (e) from (d)
Do not	ted with a U.S. business. include a gain or loss on								
disposi	ng of a U.S. real y interest; report these								
gains a	nd losses on Schedule D								
•	040 or 1040-SR). property sales or								
exchan	ges that are effectively								
on Sch	ted with a U.S. business redule D (Form 1040 or							,	
1040-SI	R), Form 4797, or both.	18 Capital gain. Combine columns (f) and (g	g) of line 17. l	Enter	the net gain here	e and on line 9 ab	ove (if a loss, ente	r-0-) . 🕨   18	

rage J	Page	5
--------	------	---

<ul> <li>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?</li></ul>									
B         In what country did you claim residence for tax purposes during the tax year?									
C       Have you ever applied to be a green card holder (lawful permanent resident) of the United States?       Yes         D       Were you ever:       Yes         1       AUS, citizan?       Yes         1       AUS, citizan?       Yes         1       AUS, citizan?       Yes         1       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, enter your visa type. If you ards a visa on the last day of the tax year.       Yes         F       Have you ever changed your visa type (nonimmigram status) or U.S. immigration status?       Yes         If you answered "Yes" indicate the date and nature of the change.									
1. A U.S. citizen?       ☐ Yes         2. A green card holder (lawful permanent resident) of the United States?       ☐ Yes         If you nade 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.       ☐ Yes         F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       ☐ Yes         If you answerd "Yes," indicate the date and nature of the change.       ☐ Wes         It at all dates you entered and left the United States during 2019. See instructions.       Note: If you are resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at frequent intervals, mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy         H       Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017	🗌 No								
2. A green card holder (lawful permanent resident) of the United States?									
If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.       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, enter your U.S. immigration status?       Immigration status 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?       Immigration status on the longe attrint for and skip to item H       Immigration status?       Immigration	🗌 No								
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.       Immigration status?       Immigration status on the last day of the tax year.       Immigration status on the last day of the tax year.       Immigration status on the last day of the tax year.       Immigration status?       Immigration status?       Immigration status on the last day of the tax year.       Immigration status?       Immigrat	🗌 No								
immigration status on the last day of the tax year.       Yes         Have you ever changed your visa type (nonimmigrant status) or U.S. Immigration status?       Yes         It ist all dates you entered and left the United States during 2019. See instructions.       Note: If you are a reident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Ganada or Mexico AND commute to work in the United States at frequent intervals, check the box for Ganada or Mexico AND commute to work in the United States at frequent intervals, check the box for Ganada or Mexico AND commute to work in the United States at the United States mm/dd/yy         Date entered United States       Date departed United States mm/dd/yy         Immidration at the United States of the United States at the United States during: 2017									
F       Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?       Ives         It stall dates you entered and left the United States during 2019. See instructions.       Note: If you are resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico AND commute to work in the United States Date departed United States mm/dd/yy       Date entered United States Date departed United States mm/dd/yy         Immiddly       Immiddly       Immiddly       Date departed United States mm/dd/yy       Date departed United States mm/dd/yy         Immiddly       Immiddly       Immiddly       Immiddlyy       Immiddlyy         Immiddly       Immiddly       Immiddlyy       Immiddlyy       Immiddlyy         Immiddly       Immiddlyy       Immiddlyy       Immiddlyy       Immiddlyy         Immiddlyy       Immiddlyy       Immiddlyy       Immiddlyy       Immiddlyy									
If you answered "Yes," indicate the date and nature of the change. ►         List all dates you entered and left the United States during 2019. 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         Date entered United States       Date departed United States         Date entered United States       Date departed United States         mm/dd/yy       mm/dd/yy         Imm/dd/yy       mm/dd/yy         Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017	_								
3       List all dates you entered and left the United States during 2019. 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 <ul> <li>Canada</li> <li>Mexico</li> </ul> Date entered United States mm/dd/yy       Date departed United States mm/dd/yy       Date departed United States mm/dd/yy         Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017	L No								
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 C       Mexico         Date entered United States middly       Date departed United States mm/dd/yy         H       Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017									
H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017	tates								
2017									
2017									
I       Did you file a U.S. income tax return for any prior year?       Yes         If "Yes," give the latest year and form number you filed       Yes         J       Are you filing a return for a trust?       Yes         If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a       Yes         U.S. person, or receive a contribution from a U.S. person?       Yes         If "Yes," did you use an alternative method to determine the source of this compensation?       Yes         Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) below. See Pub. 901 for more information on tax treaties.       Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) 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 ben the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.       (d) Amount of exempt income in current tax         (e)       Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       Yes         If "Yes," attach a copy of the Competent Authority determination?       Yes       Yes         If "Yes," attach a copy of the Competent Authority determination?       Yes       Yes         If "Yes," attach a copy of the Competent									
If "Yes," give the latest year and form number you filed	□ No								
J       Are you filing a return for a trust?       Yes         If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a       Yes         U.S. person, or receive a contribution from a U.S. person?       Yes         K       Did you receive total compensation of \$250,000 or more during the tax year?       Yes         If "Yes," did you use an alternative method to determine the source of this compensation?       Yes         Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) below. See Pub. 901 for more information on tax treaties.       Yes         I. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty ben the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.       (d) Amount of exempt income in the columns below. Attach Form 8833 if required in prior tax years         (a) Country       (b) Tax treaty article       (c) Number of months claimed in prior tax years       (d) Amount of exempt income in current tax         (e)       Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       ▶         2.       Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       Yes         3.       Are you claiming treaty benefits pursuant to a Competent Authority determination?       Yes         If "Yes," attach a copy of the Com									
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         K       Did you receive total compensation of \$250,000 or more during the tax year?       Yes         If "Yes," did you use an alternative method to determine the source of this compensation?       Yes         Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) 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 bent the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.         (a) Country       (b) Tax treaty article       (c) Number of months in prior tax years         (e)       Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       ▶         2.       Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       Yes         3.       Are you claiming treaty benefits pursuant to a Competent Authority determination?       Yes         M       Check the applicable box if:       1         1.       This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions       2         You have	🗌 No								
U.S. person, or receive a contribution from a U.S. person?       Yes         Did you receive total compensation of \$250,000 or more during the tax year?       Yes         If "Yes," did you use an alternative method to determine the source of this compensation?       Yes         Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) below. See Pub. 901 for more information on tax treaties.       Yes         1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty ben the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.       (d) Amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.         (e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       >         2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       Yes         3. Are you claiming treaty benefits pursuant to a Competent Authority determination?       Yes         M       Check the applicable box if:       This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions       >									
If "Yes," did you use an alternative method to determine the source of this compensation?	🗌 No								
L       Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) 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 ben the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.         (a) Country       (b) Tax treaty article       (c) Number of months claimed in prior tax years       (d) Amount of exempt income in current tax         (e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       ▶         2.       Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	□ No □ No								
the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.         (a) Country       (b) Tax treaty article       (c) Number of months claimed in prior tax years       (d) Amount of exempt income in current tax         (e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       >         2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       Yes         3. Are you claiming treaty benefits pursuant to a Competent Authority determination?       Yes         If "Yes," attach a copy of the Competent Authority determination letter to your return.         Check the applicable box if:         1. This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions         2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the	countr								
(a) Country       (b) Tax treaty article       claimed in prior tax years       income in current tax         income in current tax       income in current tax       income in current tax         (e)       Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12       ▶         2.       Were you subject to tax in a foreign country on any of the income shown in 1(d) above?       ▶         3.       Are you claiming treaty benefits pursuant to a Competent Authority determination?       ▶         16" Yes," attach a copy of the Competent Authority determination letter to your return.       ♥         M       Check the applicable box if:       1.         1.       This is the first year you are making an election to treat income from real property located in the United States as effectively cowith a U.S. trade or business under section 871(d). See instructions         2.       You have made an election in a previous year that has not been revoked, to treat income from real property located in the	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.								
<ul> <li>2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li></ul>									
<ol> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li></ol>									
<ol> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li></ol>									
<ul> <li>2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li></ul>									
<ul> <li>3. Are you claiming treaty benefits pursuant to a Competent Authority determination?</li></ul>									
<ul> <li>If "Yes," attach a copy of the Competent Authority determination letter to your return.</li> <li>M Check the applicable box if:</li> <li>1. This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions</li></ul>									
<ul> <li>M Check the applicable box if:</li> <li>1. This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions .</li> <li>2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the</li> </ul>	∐ No								
<ol> <li>This is the first year you are making an election to treat income from real property located in the United States as effectively co with a U.S. trade or business under section 871(d). See instructions</li> <li>You have made an election in a previous year that has not been revoked, to treat income from real property located in the</li> </ol>									
with a U.S. trade or business under section 871(d). See instructions	'								
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the									