

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

2019

Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Personal information section including name, address, and foreign location details.

Filing Status section with options for Single nonresident alien or Married nonresident alien.

Main tax calculation section (lines 3-21) including wages, deductions, and total tax.

Refund section (lines 22-24) for direct deposit or mailed check.

Amount You Owe section (lines 25-26) for tax liability and penalties.

Third Party Designee section for IRS communication preferences.

Sign Here section for taxpayer signature and preparer information.

Paid Preparer Use Only section for professional preparer details.

**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? .....

**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**  **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, for 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** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . .  **Yes**  **No**  
 If “Yes,” indicate the date and nature of the change. ► .....

**G** 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 . . . . .  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

**H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2017 ....., 2018 ....., and 2019 .....

**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 ► .....

**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) 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 benefit, and 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 year

**(e) Total.** Enter this amount on Form 1040-NR-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**  
**3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . .  **Yes**  **No**  
 If “Yes,” attach a copy of the Competent Authority determination letter to your return.