Form **8840**

Closer Connection Exception Statement for Aliens

► Attach to Form 1040NR or Form 1040NR-EZ.

For the year January 1—December 31, 2004, or other tax year , 2004, and ending

OMB No. 1545-1410
2004
Attachment
Sequence No. 101

	rtment of the Treasury al Revenue Service	For the year January 1—December 31, 2004, or other tax year beginning , 2004, and ending			, 20 .	Attachment Sequence No. 101		
Your	first name and initial		Last name			entification number, if any		
add you forn not	in your resses only if are filing this n by itself and with your U.S. return	Address in country of residence		Address in the Uni	ed States			
Ра	rt I Genera	I Information						
1 2 3 4 5 6	Of what country What country or Enter your pass Enter the number 2004 During 2004, div status in the Un	a (for example, F, J, M, etc.) a or countries were you a citize countries issued you a passpo port number(s) ►	the United States during 2002 affirmative steps to app ation pending to change	: 2 ly for, lawful peri e your status to	manent resident that of a lawful			
Ра	rt II Closer	Connection to One Foreign	Country					
7 8 Pa	Enter the name Next, complete	tax home during 2004? of the foreign country to wh Part IV on the back. Connection to Two Foreigr	iich you had a closer o	connection than	to the United S	States during 2004		
9 10	After changing y	tax home on January 1, 2004 our tax home from its locatior	on January 1, 2004, wl	nere was your ta	x home for the r	remainder of 2004?		
11	Did you have a	closer connection to each for eriod during which you maintai	eign country listed on li	nes 9 and 10 tha	an to the United			
12 13	9 and 10 during which you main Have you filed c	ct to tax as a resident under the g all of 2004 or (b) both of the tained a tax home in each cour or will you file tax returns for 20 r line 12 or line 13, attach verif	countries listed on lines htry?	s 9 and 10 for th 	ne period during			
	If "No" to either	ner line 12 or line 13, please explain ►						
	Next, complete	Part IV on the back.						
For	Paperwork Reduct	ion Act Notice, see page 4.	Cat	. No. 15829P		Form 8840 (2004)		

Pa	rt IV	Significant Contacts With Foreign Country or Countries in 2004	
14 15	lf you h	was your regular or principal permanent home located during 2004 (see instructions)? had more than one permanent home available to you at all times during 2004, list the location of each	and
16		was your family located?	
17		was your automobile(s) located?	
18	Where v	was your automobile(s) registered?	
19		were your personal belongings, furniture, etc., located?	
20	List soc	ial, cultural, religious, and political organizations you currently participate in and the location of each:	
а		Location	
b		Location	
C d		Location Location	
d e		Location Location	
21	-	was the bank(s) with which you conducted your routine personal banking activities located?	
а		C	
b		d	
22	-	I conduct business activities in a location other than your tax home?	-
23a b		was your driver's license issued?	
С	Form W Form 10 Any oth In what	/-9, Request for Taxpayer Identification Number and Certification?	
29		I have any income from U.S. sources?	
		" what type?	-
30		country/countries were your investments located (see instructions)?	
31	List any	charitable organizations to which you made contributions and their locations:	
a b		Location Location	
c		Location	
d		Location	
32	Did you	qualify for any type of government-sponsored "national" health plan?] No
	lf "Yes,"	' in what country?	
		please explain	
		nave any other information to substantiate your closer connection to a country other than the United States c explain in more detail any of your responses to lines 14 through 32, attach a statement to this form.	r you
only are this itsel not your	here if you filing form by f and with U.S. return	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowled belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer h knowledge.	
เสม ไ	eturn	r Your signature P Date	

Form 8840 (2004)

General Instructions

Section references are to the U.S. Internal Revenue Code.

Purpose of Form

Use Form 8840 to claim the closer connection to a foreign country(ies) exception to the substantial presence test. The exception is described in Regulations section 301.7701(b)-2.

Note: You are not eligible for the closer connection exception if (a) you were present in the United States 183 days or more in calendar year 2004 or (b) you are a lawful permanent resident of the United States (that is, you are a green card holder).

Who Must File

If you are an alien individual and you meet the closer connection exception to the substantial presence test, you must file Form 8840 with the IRS to establish your claim that you are a nonresident of the United States by reason of that exception.

For more details on the substantial presence test and the closer connection exception, see Pub. 519, U.S. Tax Guide for Aliens.

Note: You can download forms and publications from the IRS website at *www.irs.gov.*

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2004. You meet this test if you were physically present in the United States for at least:

31 days during 2004 and

• 183 days during the period 2004, 2003, and 2002, counting all the days of physical presence in 2004 but only 1/3 the number of days of presence in 2003 and only 1/6 the number of days in 2002.

Days of presence in the United States. Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.

2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States. 3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.

4. Days you were unable to leave the United States because of a medical condition or medical problem that developed while you were in the United States.

5. Days you were an exempt individual.

In general, an exempt individual is a (a) foreign government-related individual, (b) teacher or trainee, (c) student, or (d) professional athlete competing in a charitable sports event. For more details, see Pub. 519.

Note: If you qualify to exclude days of presence in the United States because you were an exempt individual (other than a foreign government-related individual) or because of a medical condition or medical problem (see item 4 above), you must file Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.

Closer Connection Exception

Even though you would otherwise meet the substantial presence test, you will not be treated as a U.S. resident for 2004 if:

• You were present in the United States for fewer than 183 days during 2004,

• You establish that during 2004, you had a tax home in a foreign country, and

• You establish that during 2004, you had a closer connection to one foreign country in which you had a tax home than to the United States, unless you had a closer connection to two foreign countries.

Closer Connection to Two Foreign Countries

You may demonstrate that you have a closer connection to two foreign countries (but not more than two) if all five of the following apply.

1. You maintained a tax home as of January 1, 2004, in one foreign country.

2. You changed your tax home during 2004 to a second foreign country.

3. You continued to maintain your tax home in the second foreign country for the rest of 2004. 4. You had a closer connection to each foreign country than to the United States for the period during which you maintained a tax home in that foreign country.

5. You are subject to tax as a resident under the tax laws of either foreign country for all of 2004 or subject to tax as a resident in both foreign countries for the period during which you maintained a tax home in each foreign country.

Tax Home

Your tax home is your main place of business, employment, or post of duty regardless of where you maintain your family home. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live. If you do not fit either of these categories, you are considered an itinerant and your tax home is wherever you work.

Establishing a Closer Connection

You will be considered to have a closer connection to a foreign country than to the United States if you or the IRS establishes that you have maintained more significant contacts with the foreign country than with the United States.

When and Where To File

If you are filing a 2004 Form 1040NR or Form 1040NR-EZ, attach Form 8840 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2004 tax return, mail Form 8840 to the Internal Revenue Service Center, Philadelphia, PA 19255 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-EZ.

Penalty for Not Filing Form 8840

If you do not timely file Form 8840, you will not be eligible to claim the closer connection exception and may be treated as a U.S. resident.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Specific Instructions

Line 6

If you checked the "Yes" box on line 6, do not file Form 8840. You are not eligible for the closer connection exception. However, you may qualify for nonresident status by reason of a treaty. See Pub. 519 for details. If so, file Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), with your Form 1040NR or Form 1040NR-EZ.

Line 14

A "permanent home" is a dwelling unit (whether a house owned or rented, an apartment, or a furnished room) that is available at all times, continuously and not solely for short stays.

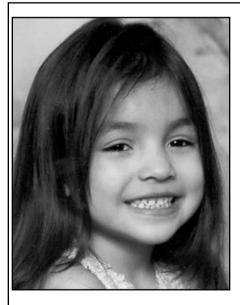
Line 30

For stocks and bonds, indicate the country of origin of the stock company or debtor. For example, if you own shares of a U.S. publicly traded corporation, the investment is considered located in the United States, even though the shares of stock are stored in a safe deposit box in a foreign country. **Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you meet the closer connection exception to the substantial presence test.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping				13	min.
Learning about the law or the form				9	min.
Preparing the form .	1	h	r.,	27	min.
Copying, assembling, and sending the					
form to the IRS				34	min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File* on page 3.



Help Us to Picture Them Home Melissa Delgado

Missing From: Columbus, IN on 01/07/2004

Female, Age Now: 5 Brown eyes, Brown hair

National Center for Missing and Exploited Children

Call 1-800-THE-LOST

(1-800-843-5678)

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www.missingkids.com