

Form 1040NR Department of the Treasury Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074 2007

For the year January 1-December 31, 2007, or other tax year beginning and ending

Please print or type.

Your first name M.I. Last name Identifying number (see page 8) APPLIED FOR
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 8.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 8.
Country
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."

Attach Forms W-2 here. Also attach Form(s) 1099-R if tax was withheld.

Filing Status and Exemptions for Individuals (see page 8)
Filing status. Check only one box (1-6 below).
1 Single resident of Canada or Mexico, or a single U.S. national
2 Other single nonresident alien
3 Married resident of Canada or Mexico, or a married U.S. national
4 Married resident of the Republic of Korea (South Korea)
5 Other married nonresident alien
6 Qualifying widow(er) with dependent child (see page 9)
7a Yourself 7b Spouse
No. of boxes checked on 7a and 7b
No. of children on 7c who:
- lived with you
- did not live with you due to divorce or separation
Dependents on 7c not entered above
Add numbers entered on lines above

7c Dependents: (see page 9)
Table with columns: (1) First name, Last name, (2) Dependent's identifying number, (3) Dependent's relationship to you, (4) If qualifying child for child tax credit (see page 9)

d Total number of exemptions claimed

Enclose, but do not attach, any payment.

Income Effectively Connected With U.S. Trade or Business
8 Wages, salaries, tips, etc. Attach Form(s) W-2
9a Taxable interest
9b Tax-exempt interest. Do not include on line 9a
10a Ordinary dividends
10b Qualified dividends (see page 11)
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 11)
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 11)
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here
15 Other gains or (losses). Attach Form 4797
16a IRA distributions
16b Taxable amount (see page 12)
17a Pensions and annuities
17b Taxable amount (see page 13)
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)
19 Farm income or (loss). Attach Schedule F (Form 1040)
20 Unemployment compensation
21 Other income. List type and amount (see page 15). See attached statement
22 Total income exempt by a treaty from page 5, item M
23 Add lines 8, 9a, 10a, 11-15, 16b, and 17b-21. This is your total effectively connected income

Adjusted Gross Income
24 Educator expenses (see page 15)
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Self-employed SEP, SIMPLE, and qualified plans
28 Self-employed health insurance deduction (see page 16)
29 Penalty on early withdrawal of savings
30 Scholarship and fellowship grants excluded
31 IRA deduction (see page 16)
32 Student loan interest deduction (see page 16)
33 Domestic production activities deduction. Attach Form 8903
34 Add lines 24 through 33
35 Subtract line 34 from line 23. Enter here and on line 36. This is your adjusted gross income

Tax and Credits	36	Amount from line 35 (adjusted gross income)	36	4,600
	37	Itemized deductions from page 3, Schedule A, line 17	37	
	38	Subtract line 37 from line 36	38	4,600
	39	Exemptions (see page 18)	39	3,400
	40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	1,200
	41	Tax (see page 18). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	41	121
	42	Alternative minimum tax (see page 19). Attach Form 6251	42	
	43	Add lines 41 and 42	43	121
	44	Credit for child and dependent care expenses. Attach Form 2441	44	
	45	Residential energy credits. Attach Form 5695	45	
	46	Foreign tax credit. Attach Form 1116 if required	46	
	Other Taxes	47	Child tax credit (see page 20). Attach Form 8901 if required	47
48		Retirement savings contributions credit. Attach Form 8880	48	
49		Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	49	
50		Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	50	
51		Add lines 44 through 50. These are your total credits	51	
52		Subtract line 51 from line 43. If line 51 is more than line 43, enter -0-	52	121
53		Tax on income not effectively connected with a U.S. trade or business from page 4, line 69	53	
54		Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	54	
55		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	55	
56		Transportation tax (see page 22)	56	
57		Household employment taxes. Attach Schedule H (Form 1040)	57	
58		Add lines 52 through 57. This is your total tax	58	121
Payments	59	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	59	
	60	2007 estimated tax payments and amount applied from 2006 return	60	
	61	Excess social security and tier 1 RRTA tax withheld (see page 23)	61	
	62	Additional child tax credit. Attach Form 8812	62	
	63	Amount paid with Form 4868 (request for extension)	63	
	64	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	64	
	65	Credit for amount paid with Form 1040-C	65	
	66	U.S. tax withheld at source from page 4, line 86	66	
	67	U.S. tax withheld at source by partnerships under section 1446:		
	67a	a From Form(s) 8805	67a	
	67b	b From Form(s) 1042-S	67b	
	68	U.S. tax withheld on dispositions of U.S. real property interests:		
68a	a From Form(s) 8288-A	68a		
68b	b From Form(s) 1042-S	68b		
69	Refundable credit for prior year minimum tax from Form 8801, line 27	69		
70	Add lines 59 through 69. These are your total payments	70	0	
Refund	71	If line 70 is more than line 58, subtract line 58 from line 70. This is the amount you overpaid	71	
	72a	a Amount of line 71 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	72a	
Amount You Owe	73	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	74	d Account number <input type="text"/>		
	73	Amount of line 71 you want applied to your 2008 estimated tax	73	
	74	Amount you owe. Subtract line 70 from line 58. For details on how to pay, see page 25	74	121
	75	Estimated tax penalty. Also include on line 74	75	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 26)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal Identification number (PIN) <input type="text"/>	
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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Your signature	Date 01/15/2008	Your occupation in the United States	
	Preparer's signature	Date 4/15/2008	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00274484
	Firm's name (or yours if self-employed), address, and ZIP code	ACCOUNTING AND TAX SERVICES 1412 AVENUE U BROOKLYN	CIN 16-1662361	Phone no. (718)845-3074
		State NY	Zip code 11229	

Schedule A—Itemized Deductions (See pages 26, 27, 28, and 29.)

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<b>State and Local Income Taxes</b>	1	State income taxes	1			
	2	Local income taxes	2			
	3	Add lines 1 and 2			3	0
<b>Total Gifts to U.S. Charities</b>	Caution: If you made a gift and received a benefit in return, see page 26.					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 26	4			
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 26. You must attach Form 8283 if "the amount of your deduction" (see definition on page 27) is more than \$500.	5			
	6	Carryover from prior year	6			
	7	Add lines 4 through 6			7	0
<b>Casualty and Theft Losses</b>	8	Casualty or theft loss(es). Attach Form 4684. See page 27			8	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See page 28 ▶	9			
	10	Tax preparation fees	10			
	11	Other expenses. See page 28 for expenses to deduct here. List type and amount ▶	11			
	12	Add lines 9 through 11	12		0	
	13	Enter the amount from Form 1040NR, line 36	13	4,600		
	14	Multiply line 13 by 2% (.02)	14		92	
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-			15	0
<b>Other Miscellaneous Deductions</b>	16	Other—see page 28 for expenses to deduct here. List type and amount ▶			16	
<b>Total Itemized Deductions</b>	17	Is Form 1040NR, line 36, over \$156,400 (over \$78,200 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?				
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page 29 for the amount to enter here and on Form 1040NR, line 37.			17	0

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of Income	(e) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 29)				(e) Other (specify) %
		(b) 10%	(c) 15%	(d) 30%	%	
76 Dividends paid by:						
a U.S. corporations						
b Foreign corporations						
77 Interest:						
a Mortgage						
b Paid by foreign corporations						
c Other						
78 Industrial royalties (patents, trademarks, etc.)						
79 Motion picture or T.V. copyright royalties						
80 Other royalties (copyrights, recording, publishing, etc.)						
81 Real property income and natural resources royalties						
82 Pensions and annuities						
83 Social security benefits						
84 Gains (include capital gain from line 92 below)						
85 Other (specify) ▶						
86 Total U.S. tax withheld at source. Add column (e) of lines 76a through 85. Enter the total here and on Form 1040NR, line 86	0					
87 Add lines 76a through 85 in columns (b)-(e)	87	0	0	0	0	
88 Multiply line 87 by rate of tax at top of each column	88	0	0	0	0	
89 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)-(e) of line 88. Enter the total here and on Form 1040NR, line 53					89	

Capital Gains and Losses From Sales or Exchanges of Property

90 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS if (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
91 Add columns (f) and (g) of line 80				91	0	0
92 Capital gain. Combine columns (f) and (g) of line 91. Enter the net gain here and on line 84 above (if a loss, enter -0-)					92	0

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

**A** What country issued your passport? ISRAELI

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

**C** Give the purpose of your visit to the United States  TOURISM

**D** Current nonimmigrant status and date of change (see page 29)  VISITOR

**E** Date you entered the United States (see page 29)  07/15/07

**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.  N/A

**H** Give number of days (including vacation and nonworkdays) you were present in the United States during:  
 2005 \_\_\_\_\_, 2006 \_\_\_\_\_, and 2007 165

**I** If you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c?  Yes  No  
 If "Yes," enter amount  \$ \_\_\_\_\_

If you were a resident of the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea).  
 Total foreign source income not effectively connected with a U.S. trade or business  \$ \_\_\_\_\_

**J** Did you file a U.S. income tax return for any year before 2007?  Yes  No  
 If "Yes," give the latest year and form number  \_\_\_\_\_

**K** To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65? N/A

**L** Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business?  Yes  No  
 If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.)  \_\_\_\_\_

**M** If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 30 for additional information.

- Country  N/A
- Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR. For 2007 (also, include this exempt income on line 22 of Form 1040NR)  N/A
- For 2006  \_\_\_\_\_
- Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article. For 2007  N/A
- For 2006  \_\_\_\_\_
- Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?  Yes  No
- Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2007?  Yes  No

**N** If you file this return to report community income, give your spouse's name, address, and identifying number. N/A

**O** If you file this return for a trust, does the trust have a U.S. business?  Yes  No  
 If "Yes," give name and address  N/A  
N/A

**P** Is this an "expatriation return" (see page 30)?  Yes  No  
 If "Yes," you must attach an annual information statement.

**Q** During 2007, did you apply for, or take other 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  \_\_\_\_\_

**R** Check this box if you have received compensation income of \$250,000 or more and you are using an alternative basis to determine the source of this compensation income (see page 30)