

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1996, or other tax year

1996

beginning , 1996, and ending , 19

Please print or type

Attach Copy B of your Forms W-2, W-2G, and 1099-R here

Enclose, but do not attach, any payment with your return.

Your first name and initial	Last name	Identifying number (see page 5)	
Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 5 of instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust	
City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions.		For Paperwork Reduction Act Notice, see page 1 of instructions.	
Country ▶			
Of what country were you a citizen or national during the tax year? ▶			
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."	
Filing Status and Exemptions for Individuals (See pages 5 and 6 of the instructions.)			
Filing status. Check only one box.			7a Yourself
			7b Spouse
1 <input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national			
2 <input type="checkbox"/> Other single nonresident alien			
3 <input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national			If you check box 7b, enter your spouse's identifying number ▶
4 <input type="checkbox"/> Married resident of Japan or the Republic of Korea			
5 <input type="checkbox"/> Other married nonresident alien			
6 <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 5 of inst.)			
Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. Do not check box 7b if your spouse had any U.S. gross income.			
7c Dependents:*			
(1) First name	Last name	(2) Dependent's identifying number. If born in Dec. 1996, see page 6.	(3) Dependent's relationship to you
			(4) No. of months lived in your home in 1996
*Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6 of instructions.)			
**Applies generally only to residents of Canada and Mexico and to U.S. nationals. (See page 6 of instructions.)			
d Total number of exemptions claimed			No. of boxes checked on 7a and 7b ▶
			No. of your 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 ▶
Income Effectively Connected With U.S. Trade/Business			
8 Wages, salaries, tips, etc. Attach Form(s) W-2			8
9a Taxable interest income			9a
b Tax-exempt interest. DO NOT include on line 9a.			9b
10 Dividend income			10
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 7)			11
12 Scholarship and fellowship grants. Attach explanation (see page 7)			12
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)			13
14 Capital gain or (loss). If required, attach Schedule D (Form 1040)			14
15 Other gains or (losses). Attach Form 4797			15
16a Total IRA distributions			16a
16b Taxable amount (see page 7)			16b
17a Total pensions and annuities			17a
17b Taxable amount (see page 8)			17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)			18
19 Farm income or (loss). Attach Schedule F (Form 1040)			19
20 Unemployment compensation			20
21 Other income. List type and amount—see page 9			21
22 Total income exempt by a treaty from page 5, Item M			22
23 Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income .			23
Adjustments			
24 IRA deduction (see page 9)			24
25 Moving expenses. Attach Form 3903			25
26 Self-employed health insurance deduction			26
27 Keogh & self-employed SEP plans. If SEP, check here <input type="checkbox"/>			27
28 Penalty on early withdrawal of savings			28
29 Scholarship and fellowship grants excluded			29
30 Add lines 24 through 29. These are your total adjustments			30
31 Subtract line 30 from line 23. Enter here and on line 32. This is your adjusted gross income .			31

Tax Computation	32	Amount from line 31 (adjusted gross income)				32		
	33	Itemized deductions from page 3, Schedule A, line 17				33		
	34	Subtract line 33 from line 32. If line 33 is more than line 32, enter -0-				34		
	35	Exemptions (see page 10)				35		
	36	Taxable income. Subtract line 35 from line 34. If line 35 is more than line 34, enter -0-				36		
	37	Tax. See instructions. Check if total includes any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 ▶				37		
	Credits	38	Credit for child and dependent care expenses. Attach Form 2441	38				
39		Foreign tax credit. Attach Form 1116	39					
40		Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) _____	40					
41		Add lines 38 through 40 ▶				41		
42		Subtract line 41 from line 37. If line 41 is more than line 37, enter -0- ▶				42		
Other Taxes	43	Alternative minimum tax (see page 11). Attach Form 6251				43		
	44	Tax on income not effectively connected with a U.S. trade or business from page 4, line 77				44		
	45	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137				45		
	46	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329				46		
	47	Transportation tax (see page 12)				47		
	48	Household employment taxes. Attach Schedule H (Form 1040)				48		
	49	Add lines 42 through 48. This is your total tax ▶				49		
Payments	50	Federal income tax withheld from Forms W-2 and 1099.	50					
	51	1996 estimated tax payments and amount applied from 1995 return	51					
	52	Amount paid with Form 4868 (extension request)	52					
	53	Excess social security and RRTA tax withheld (see page 12)	53					
	54	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	54					
	55	Credit for amount paid with Form 1040-C.	55					
	56	U.S. tax withheld at source:						
		a From page 4, line 74	56a					
		b By partnerships under section 1446 (from Form(s) 8805 or 1042-S)	56b					
	57	U.S. tax withheld on dispositions of U.S. real property interests:						
		a From Form(s) 8288-A	57a					
	b From Form(s) 1042-S	57b						
58	Add lines 50 through 57b. These are your total payments ▶					58		
Refund	59	If line 58 is more than line 49, subtract line 49 from line 58. This is the amount you OVERPAID				59		
	60a	Amount of line 59 you want REFUNDED TO YOU . If you want it sent directly to your bank account, see page 13 and fill in 60b, c, and d ▶				60a		
		b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings						
	d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>							
61	Amount of line 59 you want APPLIED TO YOUR 1997 ESTIMATED TAX ▶	61						
Amount You Owe	62	If line 49 is more than line 58, subtract line 58 from line 49. This is the AMOUNT YOU OWE . For details on how to pay, including what to write on your payment, see page 13 ▶				62		
	63	Estimated tax penalty (see page 13). Also include on line 62 ▶	63					

Sign Here
Keep a copy of this return for your records.

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.

Your signature ▶	Date	Your occupation in the United States
Preparer's signature ▶	Date	Preparer's social security no. : : :
Firm's name (or yours if self-employed) and address ▶		Check if self-employed <input type="checkbox"/> : : : EIN : : : ZIP code

Schedule A—Itemized Deductions (See pages 13, 14, and 15.)

07

State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2					3
Gifts to U.S. Charities		Caution: <i>If you made a gift and received a benefit in return, see page 14.</i>					
	4	Contributions by cash or check. If you made any gift of \$250 or more, see page 14	4				
	5	Other than cash or check. If you made any gift of \$250 or more, see page 14. If over \$500, you MUST attach Form 8283	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6					7
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684					8
Job Expenses and Most Other Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or Form 2106-EZ. See page 15 ▶	9				
	10	Tax preparation fees	10				
	11	Other expenses. See page 15 for expenses to deduct here. List type and amount ▶	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 32	13				
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-					15
Other Miscellaneous Deductions	16	Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶					16
Total Itemized Deductions	17	Is Form 1040NR, line 32, over \$117,950 (over \$58,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?					
		No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Enter the total here and on Form 1040NR, line 33. . . ▶ Yes. Your deduction may be limited. See page 15 for the amount to enter here and on Form 1040NR, line 33.					17

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

Attach Forms 1042-S, SSA-1042S, RRB-1042S, 1001 or similar form.

Nature of income	(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 15)			
		(b) 10%	(c) 15%	(d) 30%	(e) Other (specify) _____%
64 Dividends paid by:					
a U.S. corporations					
b Foreign corporations					
65 Interest:					
a Mortgage					
b Paid by foreign corporations					
c Other					
66 Industrial royalties (patents, trademarks, etc.)					
67 Motion picture or T.V. copyright royalties					
68 Other royalties (copyrights, recording, publishing, etc.)					
69 Real property income and natural resources royalties					
70 Pensions and annuities					
71 Social security benefits					
72 Gains (include capital gain from line 80 below)					
73 Other (specify) ▶ _____					

74 Total U.S. tax withheld at source. Add column (a) of lines 64a through 73. Enter the total here and on Form 1040NR, line 56a ▶					
75 Add lines 64a through 73 in columns (b)–(e)					
76 Multiply line 75 by rate of tax at top of each column					
77 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)–(e) of line 76. Enter the total here and on Form 1040NR, line 44 ▶					77

Capital Gains and Losses From Sales or Exchanges of Property

78 (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)
80 Capital gain. Combine columns (f) and (g) of line 79. Enter the net gain here and on line 72 above (if a loss, enter -0-) ▶						80

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest. Report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

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

A What country issued your passport?

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

C Give the purpose of your visit to the United States ▶
.....
.....

D Type of entry visa and visa number ▶
..... and type of current visa ▶

E Date you first entered the United States ▶

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. ▶
.....
.....

H Give number of days (including vacation and nonwork days) you were present in the United States during: 1994, 1995, and 1996

I If you are a resident of Canada, Mexico, Japan, or the Republic of 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 Japan or the Republic of 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 treaties between the United States and Japan or the United States and the Republic of 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 1996? 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 51, 52, and 55?

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 16 for additional information.

• Country ▶

• Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8-15, 16b, and 17b-21 of Form 1040NR:

For 1996 (also, include this exempt income on line 22 of Form 1040NR) ▶

For 1995 ▶

• 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 1996 ▶

For 1995 ▶

• 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 1996? Yes No

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

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 ▶

