

Form 1040NR Department of the Treasury Internal Revenue Service		U.S. Nonresident Alien Income Tax Return For the year January 1–December 31, 1996, or other tax year beginning , 1996, and ending , 19		OMB No. 1545-0089 1996																																																																																			
Please print or type	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: ☐ Individual ☐ 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? ▶																																																																																						
Attach Copy B of your Forms W-2, W-2G, and 1099-R here	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.																																																																																						
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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.																																																																																							
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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		
Credits	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 Form(s) 8814 b 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 Form 3800 b Form 8396 c Form 8801 d Form (specify)	40		
	41	Add lines 38 through 40	41		
Other Taxes	42	Subtract line 41 from line 37. If line 41 is more than line 37, enter -0-	42		
	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		
Payments	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 Form 2439 b 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		
Refund	58	Add lines 50 through 57b. These are your total payments	58		
	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			
Amount You Owe	c	Type: Checking Savings			
	d	Account number			
	61	Amount of line 59 you want APPLIED TO YOUR 1997 ESTIMATED TAX	61		
	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		
Sign Here	63	Estimated tax penalty (see page 13). Also include on line 62	63		
	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	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	Firm's name (or yours if self-employed) and address		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: If you made a gift and received a benefit in return, see page 14.					
	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)				(e) Other (specify) _____ %
			(b) 10%	(c) 15%	(d) 30%	(e) _____ %	
64	Dividends paid by:						
a	U.S. corporations	64a					
b	Foreign corporations	64b					
65	Interest:						
a	Mortgage	65a					
b	Paid by foreign corporations	65b					
c	Other	65c					
66	Industrial royalties (patents, trademarks, etc.)	66					
67	Motion picture or T.V. copyright royalties	67					
68	Other royalties (copyrights, recording, publishing, etc.)	68					
69	Real property income and natural resources royalties	69					
70	Pensions and annuities	70					
71	Social security benefits	71					
72	Gains (include capital gain from line 80 below)	72					
73	Other (specify) ▶ _____	73					
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 ▶	74					
75	Add lines 64a through 73 in columns (b)-(e)	75					
76	Multiply line 75 by rate of tax at top of each column	76					
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)
79	Add columns (f) and (g) of line 78				79 ()		
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	

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 ►