	10	10	NR
Form	IU	40	NΚ

## U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0089

	tmen	t of the	E Treasury		For t	he year January 1-Dec		, 1995, or other ta	ax year			1 1	99	5
Intern							, 19	ing or social security number						
	ŶĊ	our IIr	st name and ir	าแล		Last name				Identify	ing or	ng or social security number		
Please print or type	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 5 of instructions. Check								Check i	if: Individual				
print o	City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions. For Paperwork Redu Notice, see page 1 of										ons.			
se	С	ountry	у 🕨											
lea	Of	f wha	it country were	you a <b>citizen</b> or na	ational d	uring the tax year?	►							
	Gi re	ve ac fund	dress <b>outside</b> check mailed.	the United States If same as above, v	to whic write "Sa	h you want any ame."		address in the one as above, wr			u are a	a permane	ent res	ident.
here			Filing St	atus and Exemp	tions fo	or Individuals (Se	e page	5 of the instru	ictions	.)		7a		7b
1099-R	Fi	ling s	v	c only one box.			1 1 3			,	Yourself Spouse			-
109	1		☐ Single resi	dent of Canada c	or Mexic	co, or a single U.S	S. natior	nal						
and	2		_	le nonresident ali								. ,		
Ğ	3		Married resi	ident of Canada or	Mexico,	or a married U.S. n	ational )	If your spouse is	s filing a	return, yo	bu	{		
W-2G,	4	_		sident of Japan or	-		Ĵ	cannot take an	exempti	on for him	or her	·. [	_	
-7'	5			ried nonresident a						• •	•••	·	-	
Š	6	_ 				lent child (year s				page 5 o	of inst.)	No. of boxe		
rms	C	autio				claim you as a de <sub>l</sub> eck the box below			ax retu	m, <b>ao</b>		checked or 7a and 7b		
your Forms W-2,	70	De	pendents:*			(2) Dependent's social number. If born in 1		(3) Dependent's		o. of month	s	No. of your		
no/		(1)	First name	Last name		see page 6.	995,	relationship to you		ed in your ne in 1995		children on who:	n 7c	
of						: :					_	*lived with	you 🕨	
Ч В											_	**didn't live	e with	
Copy											_	you due to divorce or		
ц Ч						: :					_	separation **Depender	nts	
Attach		*Appli	ies generally only t	o residents of Canada, M	exico, Japa	an, and the Republic of K	orea and to	U.S. nationals. (See	page 5 o	f instructions	5.)	on 7c not entered ab		
1		**App d lf	lies generally or your child didn'	nly to residents of Ca	nada an claimed a	d Mexico and to U.S. as your dependent und	nationals ler a pre-1	. (See page 5 of i 1985 agreement, o	nstructio check he	ns.) re 🕨 🗌	<i>.</i> .	Add numbe entered on lines above	ers	
	ŝS	8	Wages, sala	ries, tips, etc. Att	ach Foi	rm(s) W-2					8			
	de/Business			erest income	• •						9a			
	'Bus	b	Tax-exempt	t interest (see pag	je 7). D	O NOT include or	n line 9a	9b			1.1.0			
Ė	ade/		Dividend inc		• •					• •	10			
etu	. Tra	11				state and local inco					11 12			
- L	U.S.	12				ttach explanation thedule C or C-E2					13			
ې د	/ith	13 14				ach Schedule D (F					14			
witl	Connected With U.	15				4797					15			
ent	ecte	16a		stributions				Taxable amour			16b			
Ĕ.	onn	17a	Total pensio	ns and annuities	17a		17b <sup>-</sup>	Taxable amour	nt (see	page 8)	17b			
y pa		18				ships, trusts, etc.					18			+
an	Effectively	19				lule F (Form 1040					19 20			
jch,	ffec	20				bage 9)					20			+
atte	le E	21		• •		—see page 9					21			
lot	Income	22	Total income	e exempt by a tre	atv fror	n page 5, Item M		22						
do not attach, any payment with your retur	Ч	23	Add lines 8,	9a, 10–15, 16b, ar	nd 17b-2	21. This is your to	al effect	ively connecte	d incor	ne. 🕨	23			
put		24												
še,	ts	25				3					4			
Enclose,	nen	26	Self-employe	d health insurance	deducti	on		. 26						
Ъ Ш	Adjustments	27				f SEP, check .								
	Adj	28				gs								
		29 30				<pre>cluded 0). These are you</pre>				<b></b>	30			
l		30				and on line 32 This			incom		<u>30</u> 21			+

Form	104	0NR (1	995)						Page 2
	32	Ar	nount from line 31 (adjusted gross income)				32		
c	33		mized deductions from page 3, Schedule A, line 17				33		
Computation	34		ibtract line 33 from line 32. If line 33 is more than line 32				34		
tat	35		emptions (see page 10)				35		
nd			aution: If your parent (or someone else) can claim you as a						
E	36		<b>xable income.</b> Subtract line 35 from line 34. If line 35 is	•			36		
ŭ	37		x. Check if from $\Box$ Tax Table, $\Box$ Tax Rate Schedules, [						
Тах	0,		$\Box$ Form 8615 (see page 10). Amount from Form(s) 8814				37		
Ĥ	38		Iditional taxes. Check if from $\Box$ Form 4970 $\Box$ Form 49				38		
	39		Id lines 37 and 38				39		
	40		edit for child and dependent care expenses. Attach Forn		40				
Credits	41		reign tax credit. Attach Form 1116		41				
	42		her credits (see page 11). Check if from $\Box$ Form 3800						
ĕ	74		Form 8396 $\Box$ Form 8801 $\Box$ Form (specify)		42				
ပ	43		Id lines 40 through 42				43		
	44		ibtract line 43 from line 39. If line 43 is more than line 39				44		
	45		ernative minimum tax (see page 11). Attach Form 6251				45		
Other Taxes	46		capture taxes (see page 12). Check if from $\Box$ Form 4255				46		
	47		x on income not effectively connected with a U.S. trade or k				47		
Ë	48		cial security and Medicare tax on tip income not reported to				48		
Pel	49		x on qualified retirement plans, including IRAs. If required				49		
Otl	50		ansportation tax (see page 12)				50		
	51		busehold employment taxes. Attach Schedule H (Form 10				51		
	52	Ac	Id lines 44 through 51. This is your total tax			►	52		
	53	Fe	deral income tax withheld. If any is from Form(s) 1099, chec	k ▶ 🗆 └	53				
Payments	54		95 estimated tax payments and amount applied from 1994 i		54				
	55		nount paid with Form 4868 (extension request)		55				
	56		cess social security and RRTA tax withheld (see page 13		56				
	57		her payments. Check if from 🗌 Form 2439 🗍 Form		57				
	58		edit for amount paid with Form 1040-C.		58				
	59		S. tax withheld at source:						
		<b>a</b> Fr	om page 4, line 77................	5	9a				
			partnerships under section 1446 (from Form(s) 8805 or 1		9b				
	60	-	S. tax withheld on dispositions of U.S. real property inter						
		<b>a</b> Fr	om Form(s) 8288-A	6	0a				
		<b>b</b> Fr	om Form(s) 1042-S	6	0b				
	61	Ac	Id lines 53 through 60b. These are your total payments			🕨	61		
		62	If line 61 is more than line 52, subtract line 52 from lin	ne 61. This	s is the a	imount you			
			OVERPAID				62		
۲ م	. e	63	Amount of line 62 you want <b>REFUNDED TO YOU</b>			🕨	63		
ק	ð	64	Amount of line 62 you want APPLIED TO YOUR 1996	Ι.		1			
Refund or					64		-		
Re	≍≍	65	If line 52 is more than line 61, subtract line 61 from line				<b>4F</b>		
			OWE. For details on how to pay, including what to write o	n your pay	ment, see	e page 14 🕨	65		
		66	Estimated tax penalty (see page 14). Also, include on lin	ne 65 👘	66	1			
			Under penalties of perjury, I declare that I have examined this return and a			and statements, a	I nd to the be	st of my knowle	edge and
Sig			belief, they are true, correct, and complete. Declaration of preparer (other	than taxpayer	) is based or	all information of	which prep	arer has any kn	owledge.
Here Keep a copy			Your signature	Date	Y	our occupation in	the United	States	
of thi	S	עיי							
returi your		ds.	<b>r</b>						
Pai			Preparer's	Date	-	haalu K	Preparer	's social secur	ty no.
Pre			signature			heck if elf-employed			
par		s	Firm's name (or		· ·	EIN	·		
Us	e O	nly	yours if self-employed) and address			ZIP code			

07

## State and 1 State income taxes 1 Local Income 2 2 Local income taxes Taxes Add lines 1 and 2 3 3 Gifts to Caution: If you made a gift and received a benefit in return, U.S. see page 15. Charities 4 Contributions by cash or check. If you made any gift of 4 \$250 or more, see page 15 . . . . . . . . . . . 5 Other than cash or check. If you made any gift of \$250 or more, see page 15. If over \$500, you MUST attach 5 Form 8283 . . . . . . . . . . . . 6 6 Carryover from prior year . . . . . . . . 7 Add lines 4 through 6. 7 Casualty and Theft Losses Casualty or theft loss(es). Attach Form 4684 8 8 9 Unreimbursed employee expenses-job travel, union Job dues, job education, etc. If required, you MUST attach Expenses and Most Form 2106 or Form 2106-EZ. See page 16 ▶ ..... 9 Other Miscellaneous Deductions 10 10 Tax preparation fees 11 Other expenses. See page 16 for expenses to deduct here. List type and amount ► 11 12 **12** Add lines 9 through 11 . . 13 Enter the amount from Form 13 1040NR, line 32 . . . . . 14 14 Multiply line 13 by 2% (.02). . . . Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-15 15 Other 16 Other-certain expenses of disabled employees, estate tax on income of decedent, Miscellaneous etc. List type and amount 🕨 ..... Deductions \_\_\_\_\_ 16 Total 17 Is Form 1040NR, line 32, over \$114,700 (over \$57,350 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? Itemized Deductions No. Your deduction is not limited. Add the amounts in the far right column 17 for lines 3 through 16. Enter the total here and on Form 1040NR, line 33. ► Yes. Your deduction may be limited. See page 16 for the amount to enter here and on Form 1040NR, line 33.

Schedule A—Itemized Deductions (See pages 9, 14, 15, and 16.)

IR (1995)	
Form 1040NR (1995)	

## 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.

	Allach		1115 1042-5, 33A-10	FUITIS 1042-3, 33A-10423, KKB-10423, 1001 01 SIMIIAI 10M	UT UI SITTILAT LUIT	-		
			(a) U.S. tax	Enter amount of	income under th	e appropriate ra	Enter amount of income under the appropriate rate of tax (see page 16)	()
Na	Nature of income		withheld	<b>(b)</b> 10%	(c) 15%	(q) 30%	( <b>e</b> )	ier (specify)
			מו אטמורפ				%	%
		674						
<ul> <li>b Foreign corporations</li> </ul>	· · · · · · · · · · · · · · · · · · ·	67b						
		207						
	· · · · · · · · · · · · · · · · · · ·	003						
	orations	089						
c Other		08C						
69 Industrial royalties (p	Industrial royalties (patents, trademarks, etc.)	69						
70 Motion picture or T.V	Motion picture or T.V. copyright rovalties	70						
_	Other rovalties (copyrights, recording, publishing, etc.)	71						
72 Real property income	Real property income and natural resources rovalties	72						
	les	73						
	fits	74						
	Gains (include capital gain from line 83 below)	75						
		76						
77 Total U.S. tax withh lines 67a through 76.	Total U.S. tax withheld at source. Add column (a) of lines 67a through 76. Enter the total here and on Form	77						
78 Add lines 67a throug	Add lines 67a through 76 in columns (b)–(e)		78					
	Multinky line 78 hy rate of tay at ton of each column		79					
-	Tax on income not effectively connected with a U.S. trade or business. Add columns (b)–(e) of line 79. Enter the total here and on Form 1040NR, line 47	. trad	e or business. Ac	dd columns (b)-(e)	of line 79. Ent	er the total here		80
			Capital Gains ar	and Losses From	Sales or	<b>Exchanges of Property</b>	operty	
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United	<b>81(a)</b> Kind of property and description (if necessary, attach statement of descriptive details not shown below)	-	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> 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)	(d) (d) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c
o not include a								
or loss on disposing of a U.S.								
these gains and losses on								
Schedule D (Form 1040).								
Report property sales or exchanges that are effectively connected with a U.S.	82 Add columns (f) and (g) of line	ine 81			· · ·		82 (	
1040), Form 4797, or both.	83 Capital gain. Combine columns (f) and (g) of line 82. Enter the net gain here and on line 75 above (if a loss, enter -0-) ▶	nns (f)	and (g) of line 82.	Enter the net gain h	ere and on line	75 above (if a los		83

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

		-	
A	What country issued your passport?	L	Have you excluded any gross income other than foreign source income not
В	Were you ever a U.S. citizen? $\Box$ Yes $\ \Box$ No		effectively connected with a U.S. trade or business?
С	Give the purpose of your visit to the United States ▶		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.) ►
	Type of entry visa and visa number ►	м	If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 17 for additional information. ● Country ►
	Did you give up your permanent      residence as an immigrant in the United      States this year?		• 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 1995 (also, include this exempt
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. ►		<ul> <li>income on line 22 of Form 1040NR) ►</li> <li>For 1994 ►</li> <li>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 1995 ►</li> </ul>
н	Give number of days (including vacation and nonwork days) you were present in the United States during: 1993		
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?		<ul> <li>For 1994 ►</li> <li>Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? Yes □ No</li> <li>Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 1995?</li></ul>
	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 ► \$	N	If you file this return to report community income, give your spouse's name, address, and social security number.
J	Did you file a U.S. income tax return for any year before 1995?		
к	To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 54, 55, and 58?	0	If you file this return for a trust, does the trust have a U.S. business? □ Yes □ No If "Yes," give name and address ►

