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U.S. Nonresident Alien Income Tax Return

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

OMB No. 1545-0089

Department of the Treasu 1996, and ending Your first name and initial Last name Identifying number (see page 5) type 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 ō City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions. For Paperwork Reduction Act print Notice, see page 1 of instructions. Please Country > Of what country were you a citizen or national during the tax year? Give address in the country where you are a **permanent resident**. If same as above, write "Same." Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." here Filing Status and Exemptions for Individuals (See pages 5 and 6 of the instructions.) 7a 7b and 1099-R Filing status. Check only one box. Yourself Spouse 1 ☐ Single resident of Canada or Mexico, or a single U.S. national . . . 2 3 ☐ Married resident of Canada or Mexico, or a married U.S. national) If you check box 7b, enter your spouse's W-2G, identifying number ▶ 4 Married resident of Japan or the Republic of Korea 5 Forms W-2, ☐ Qualifying widow(er) with dependent child (year spouse died ► 19). (See page 5 of inst.) No. of boxes 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. 7a and 7b (2) Dependent's identifying number. If born in Dec. 1996 (4) No. of months 7c Dependents: (3) Dependent's No. of your your lived in your home in 1996 children on 7c (1) First name Last name see page 6. to you who: É *lived with you Attach Copy B **did not live with you due to divorce or separation **Dependents *Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6 of instructions.) entered above **Applies generally only to residents of Canada and Mexico and to U.S. nationals. (See page 6 of instructions.) Add numbers entered on Total number of exemptions claimed lines above 8 Wages, salaries, tips, etc. Attach Form(s) W-2 Trade/Business 9a **b Tax-exempt** interest. DO NOT include on line 9a. 10 10 Dividend income Enclose, but do not attach, any payment with your return. 11 11 Taxable refunds, credits, or offsets of state and local income taxes (see page 7) 12 Connected With U.S. 12 Scholarship and fellowship grants. Attach explanation (see page 7) . . . 13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) 13 14 14 Capital gain or (loss). If required, attach Schedule D (Form 1040) . 15 Other gains or (losses). Attach Form 4797 15 16b 16a Total IRA distributions . . . 16a 16b Taxable amount (see page 7) 17b 17a Total pensions and annuities 17a 17b Taxable amount (see page 8) 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) 18 Effectively 19 19 Farm income or (loss). Attach Schedule F (Form 1040). 20 20 21 Other income. List type and amount—see page 9 Income 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 24 24 IRA deduction (see page 9) 25 25 Moving expenses. Attach Form 3903 Adjustments 26 26 Self-employed health insurance deduction 27 27 Keogh & self-employed SEP plans. If SEP, check here . . $\blacktriangleright \Box$ 28 28 Penalty on early withdrawal of savings . . . 29 29 Scholarship and fellowship grants excluded

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Subtract line 30 from line 23. Enter here and on line 32. This is your adjusted gross income.

Add lines 24 through 29. These are your total adjustments

Form	104	0NR (1	996)						Page 2
	32	' Ar	nount from line 31 (adjusted gross income)				32		
Computation	33				33				
Ita		Itemized deductions from page 3, Schedule A, line 17							+
ᇫ	34						34 35		+
L C	35	E)	cemptions (see page 10)						+-
ŭ	36		xable income. Subtract line 35 from line 34. If line 35 is more th				36		
Тах	37	Ta	\mathbf{x} . See instructions. Check if total includes any tax from $\mathbf{a} \ \Box$ F	orm(s)	8814				
드		<u>b</u>	☐ Form 4972		<u></u>	<u> </u>	37		
	38	Cı	redit for child and dependent care expenses. Attach Form 2441	38					
S	39		oreign tax credit. Attach Form 1116	39					
≝	40		ther. Check if from a \square Form 3800 b \square Form 8396						
Credits	40			40					
٠	44						41		
	41 42	A(dd lines 38 through 40				42		+
-									+
	43	Al	ternative minimum tax (see page 11). Attach Form 6251				43		
ě	44	Ta	x on income not effectively connected with a U.S. trade or business		44				
Other Taxes	45	Sc	ocial security and Medicare tax on tip income not reported to employ		45				
	46	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329							
þ	47								
ŏ	48						48		
_	49		dd lines 42 through 48. This is your total tax				49		1
-			deral income tax withheld from Forms W-2 and 1099	50			12		+
	50						1		
Payments	51		96 estimated tax payments and amount applied from 1995 return.				-		
	52		mount paid with Form 4868 (extension request)	52			-		
	53		ccess social security and RRTA tax withheld (see page 12)	53			-		
	54	O1	her payments. Check if from a \square Form 2439 b \square Form 4136	54					
	55	Cı	edit for amount paid with Form 1040-C	55					
	56	U.	S. tax withheld at source:						
			om page 4, line 74	56a					
			partnerships under section 1446 (from Form(s) 8805 or 1042-S)	56b					
	57		S. tax withheld on dispositions of U.S. real property interests:						
				57a					
			om Form(s) 8288-A	57b			-		
		b Fr	om Form(s) 1042-S	3/0			-		
	г.		del lines CO through C7h. Those are your total neumants						
	58		dd 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. T						
			OVERPAID				59		
D		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							
들									
Refund				_					
œ		b Routing number ☐ ☐ ☐ Checking ☐ Savings							
		Ч	Account number						
		61 Amount of line 59 you want APPLIED TO YOUR 1997 ESTIMATED TAX							
	4						-		
Ħ	¥ ∣	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							
ಠ	9								
Amount	ا ق								
		63	Estimated tax penalty (see page 13). Also include on line 62	63					
Sig	ın		Under penalties of perjury, I declare that I have examined this return and accompany belief, they are true, correct, and complete. Declaration of preparer (other than taxpa						
Here Keep a co of this return for your reco				, 5., .5 640				,	ougo
		vac	Your signature Date		Your occupa	tion in	the United	States	
		ניי.							
		ds.	ls. Y						
_			Proparor's Date				Preparer	's social securi	ty no.
Paid Pre-			Preparers Check if		а П		1	-	
	:- rer′:	Self-employed				<u>-</u>			
			yours if self-employed)	EIN :					
Use Only			and address			ZIP	code		

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Schedule I	4—	Itemized Deductions (See pages 13, 14, a)	nd 1	5.)			07
State and Local	1	State income taxes	1			_	
Income Taxes	2	Local income taxes	2				
	3	Add lines 1 and 2				3	
Gifts to U.S.		Caution: If you made a gift and received a benefit in return, see page 14.					
Charities	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 10 11 12 13 14 15	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 11 12 14	ter -O-		15	
Other Miscellaneous Deductions	16	Other—certain expenses of disabled employees, estate ta etc. List type and amount ▶				16	
Total Itemized Deductions	17	Is Form 1040NR, line 32, over \$117,950 (over \$58,975 if y box 3, 4, or 5 on page 1 of Form 1040NR)? No. Your deduction is not limited. Add the amounts in the far for lines 3 through 16. Enter the total here and on Form 1040NR, line 33	ar right 040NR	column , line 33.	g status ▶	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.

				(a) 11 S tax	Enter amount of	Enter amount of income under the appropriate rate of tax (see page 15)	appropriate ra	ite of tax (see p	age 15)	
	Na	Nature of income		withheld	(b) 10%	(c) 15%	%UE (P)		(e) Other	(e) Other (specify)
				at source		26.	27 25 (E)		%	%
64	Dividends paid by:									
Ø	U.S. corporations.		64a							
q ,	Foreign corporations.		64b						_	
, (C	IIItelest. Mortgage		65a							
<u>. 0</u>	Paid by foreign corporations	orations	929							
	Other		65c							
99	Industrial royalties (p.	Industrial royalties (patents, trademarks, etc.)	99							
<i>L</i> 9	Motion picture or T.V. copyright royalties	copyright royalties	6 7							
89	Other royalties (copy.	Other royalties (copyrights, recording, publishing, etc.)	89							
69	Real property income	Real property income and natural resources rovalties	69							
70	Pensions and annuities .	es	70							
11	Social security benefits,	its	11							
72	Gains (include capita	Gains (include capital gain from line 80 below)	72							
73	Other (specify) ▶		13							
			2							
44	Total U.S. tax withh	Total U.S. tax withheld at source. Add column (a) of lines 649 through 73. Enter the total here and on Form								
	1040NR, line 56a .		74							
75	Add lines 64a throug	Add lines 64a through 73 in columns (b)-(e)		75						
76	Multiply line 75 by r	Multiply line 75 by rate of tax at top of each column		92						
	Tax on income not 1040NR, line 44	Tax on income not effectively connected with a U.S. tr 1040NR, line 44	trade	or business. /	ade or business. Add columns (b)-(e) of line 76.		the total her	Enter the total here and on Form	77	
			Ö	Capital Gains	and Losses From	Sales or Exchanges of Property	anges of P	roperty		
Enter e and losse or excha sources	Enter only the capital gains and losses from property sales or exchanges that are from sources within the United	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	ther If (e) is more than (d), subtract (d) from (e)	DSS more ubtract (d)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
States	and not effectively									
connected business. D	connected with a U.S. business. Do not include a gain									
or los	or loss on disposing of a U.S.									
real p	real property interest, Report these gains and losses on									
Sched	Schedule D (Form 1040).									
Rep exchai conne	Report property sales or exchanges that are effectively connected with a U.S.	79 Add columns (f) and (g) of line	ne 78.		· · · · · ·) 62		
1040),	business on schedule D (Form 1040), Form 4797, or both.	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-) ▶	ıns (f) a	nd (g) of line 79	. Enter the net gain l	nere and on line 72	above (if a lo	ss, enter -0-) ▶	. 80	

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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
В	Were you ever a U.S. citizen? Yes No		other than foreign source income not 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.)
D	Type of entry visa and visa number ►	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.
E	Date you first entered the United States ▶		• Country •
F	Did you give up your permanent residence as an immigrant in the United States this year? Yes No		• 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:
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		For 1996 (also, include this exempt income on line 22 of Form 1040NR) ▶
	only. ▶		
			For 1995 ►
			Type and amount of income not effectively connected that
Н	Give number of days (including vacation and nonwork days) you were present in the United States during: 1994, 1995, and 1996		is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article: For 1996 ►
ı	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?		For 1995 ▶
	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		● Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?
	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.	N	• Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 1996?
	Total foreign source income not effectively connected with a U.S. trade or business ▶\$	IN	spouse's name, address, and identifying number.
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 ▶		
		0	If you file this return for a trust, does the
K	To which Internal Revenue office did you pay any amounts		trust have a U.S. business? ☐ Yes ☐ No If "Yes," give name and address ▶
•	claimed on Form 1040NR, lines 51, 52, and 55?		