Form 1040NR Department of the Treasury Internal Revenue Service

beginning

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0089

For the year January 1-December 31, 1991, or other tax year , 1991, and ending , 19

	Your first name and initial Last name				Identify	Identifying or social security number				
type	Present home address (number, street, and apt. no., or rural route). (If a P.O. box, see page 4 of instructions.) Check in Indiv									
Please print or type	City, town or post office, province/state, and ZIP code For Pap Notice,					erwork Reduction Act see page 1 of instructions.				
şe	Countr	y >					<u>.</u>			
ea	Of wha	at country were you a citizen or n	ational during	g the tax year?	>					
	Give ac refund	ddress outside the United State check mailed (if same as above,	s to which yo write "Same	ou want any ").	Give ad same a	ldress in the cas above, write	ountry where y ''Same'').	ou are a p	permanent	resident (if
here		Filing Status and Exem	otions for I	ndividuals (See	e pages 4	and 5 of the	e instructions	.)	7a	7b
۶-۲	Filing	status (Check only one box.)							Yourself	Spouse
1099-K	1 [☐ Single resident of Canada	or Mexico,	or a U.S. natio	nal					
2								,	,	
, פ										
7-7	4	☐ Married resident of Japan o	r the Republ	ic of Korea (Sou	uth) } ca	annot take an e	xemption for hin	n or her.		<i>/////////////////////////////////////</i>
,	5	☐ Other married nonresident								VIIIIII
՛	6	☐ Qualifying widow(er) with	•	•	•). (See page 5	,		
of your Forms W-2, W-2G, and	Cautio	on: If your parent (or someone on not check box 7a. But be su	else) can cla ire to check	im you as a dep the box below l	endent oi ine 34 on	n his or her ta nage 2	x return, do	che	. of boxes ecked on	_
Š	7c De	pendents:*				1) Dependent's	(5) No. of montl		and 7b . of your	>
፟ቛ፟፟፟፟፟፟	(1)	Name (first, initial, and last name)	if under age 1	(4) Dependent's relationship to you home in 199			chi	ildren on 7c		
څ			age i	: : Ito you nome in 19				wh	io: ved with you	. 🕨
20				: :				lidn't live wi		
Attach Copy				: :				you	u due to orce or	
<u>ت</u>				: :					paration	▶
acı				: :					lo. of other pendents or	,
W-z, W-zG, etc.	d ii e T	plies only to residents of Canada, f your child didn't live with you but is otal number of exemptions compages, salaries, tips, etc. (a Taxable interest income.	s claimed as yo laimed . ttach Form(our dependent under	er a pre-198	35 agreement, ch	neck here	ent	d numbers tered on es above	
<u> </u>	B _{us}	Tax-exempt interest income (se	ee page 6). D	O NOT include o	n line 9a	9b				
≶ ∵	ਭੇ 10	Dividend income						10		
·	[발 11	Taxable refunds of state and			•	•		11		
SE	<u>ა</u> 12	Scholarship and fellowship	grants (attac	ch explanation-	-see pag	je 7 of instruc	ctions)	12		
	ਜੂ 13	Business income or (loss) (a						13		
-	¥ 14	Capital gain or (loss) (attach						14		-
ם ב	15 15	Capital gain distributions no			_			15 16		
<u>a</u>	9 16	Other gains or (losses) (attack						17b		_
=	Ö 17a	Total IRA distributions Total pensions and annuities					(see page 7)	18b		
5) 10a	•	,	rusts atc (atta				19		
ğ	Total IRA distributions and annuities 15 Capital gain distributions not reported on line 14 (see page 7 of instructions)						20			
2	21	· · · · · · · · · · · · · · · · · · ·						21		
ב פ	و 22									
ב	22 ucome	2 Other income (list type and amount—see page 9 of instructions)								
Attach check of money order on top of any For	= ₂₃	Add lines 8, 9a, 10-16, 17b, a	and 18b-22.	This is your total	al effective	ely connected	income . ►	23		
e L	_ω 24	IRA deduction (see page 9 d	of instruction	ns)		. 24				
	Adjustments 25 26 27 28	Self-employed health insurance								
i la	돌 26	Keogh retirement plan and s				. 26				
1	흜 27	Penalty on early withdrawal				. 27				
	-	Scholarship and fellowship of			Our tetel	. 28		1////		
l	29	Add lines 24 through 28 (see	e instruction	is). These are y	oui total	aujustment	s >	29		
	30	30 Subtract line 29 from line 23. Enter here and on line 31. This is your adjusted gross income . ▶								

Form	1040N	R (1991)				Page 2
Tax Computation	31 32 33 34 35 36	Amount from line 30 (adjusted gross income) Enter itemized deductions (from page 3, Schedule A, line Subtract line 32 from line 31. Enter the result (if less than Exemptions (see pages 9 and 10 of instructions) Caution: If your parent (or someone else) can claim you as a dep Taxable income. Subtract line 34 from line 33. (If line 34 is n Enter tax. Check if from: Tax Table, Tax Rate Schedu or Form 8615 (see page 10) (Amount, if any, from Form(e 10)		31 32 33 34 34 35	
	37 38	Additional taxes (see page 10). Check if from: Form 49 Add lines 36 and 37	970		37 38	
Credits	39 40 41 42 43	Credit for child and dependent care expenses (attach Ford Foreign tax credit (attach Form 1116)			42 43	
Other Taxes	44 45 46 47 48 49 50	Alternative minimum tax (attach Form 6251). Recapture taxes (see page 11). Check if from: Form 4255 Tax on income not effectively connected with a U.S. trade or Social security and Medicare tax on tip income not reported to Tax on an IRA or a qualified retirement plan (attach Form Transportation tax (see page 11). Add lines 43 through 49. This is your total tax.	Form 8611 business (from page to employer (attach 5329)	Form 8828. e 4, line 79) Form 4137)	44 45 46 47 48 49	
	51 52 53 54	Federal income tax withheld (if any is from Form(s) 1099, check 1991 estimated tax payments and amount applied from 1990 Earned income credit (attach Schedule EIC (Form 1040)) Amount paid with Form 4868 (extension request)	return 52 53			
s	55 56	Excess social security, Medicare, and RRTA tax withher page 12)				
Payments	57 58 a b 59	From Form(s) 8288-A From Form(s) 136	56 57 58a 1042S). 58b			
	60	Add lines 51 through 59b. These are your total payments			60	
Refund or	You Owe	If line 60 is larger than line 50, subtract line 50 from line 60 at Amount of line 61 to be REFUNDED TO YOU . Amount of line 61 to be APPLIED TO YOUR 1992 ESTIMATED If line 50 is larger than line 60, subtract line 60 from line 60. Attach check or money order for full amount payak Write your name, address, identifying or social secund 1040NR" on it	► MOUNT YOU nue Service."	61 62 64		
Ple Sig He	ease Jn	Under penalties of periury, I declare that I have examined this return and a	accompanying schedules	and statements, and on all information of v	which preparer has any	owledge and knowledge.
Paid		Preparer's signature	Date	Check if self-employed	Preparer's social se	curity no.
	oarer' Only	Firm's name (or yours if self-employed) and address		E.I. No. ZIP code		

Form 1040NR (1991) Page **3**

Sch	nedule A—Itemized Deductions (See pages 13 and 1	4 of the instruction	ns.)	07
	re and Local Income Taxes State income taxes	1a		
b	Local income taxes	1b		
2	Add lines 1a and 1b. Enter the total		. 2	
	s to U.S. Charities		<u>-</u>	T
Ca	ution: If you made a charitable contribution and received a benefit in return, see page 13 of the instructions.			
3a	Contributions by cash or check	3a		
b	Other than cash or check. (You MUST attach Form 8283 if over \$500.)	3b		
С	Carryover from prior year	3c		
4	Add lines 3a through 3c. Enter the total	<u> </u>	4	
5	Casualty or theft loss(es) (attach Form 4684)	<u></u> .	5	
6	Moving expenses (attach Form 3903)		. 6	
Job	Expenses and Most Other Miscellaneous Deductions (See ructions on page 14 for expenses to deduct here.)			
7a	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.) ▶	7a		
b	Other expenses (investment, tax preparation, etc.). List type and amount ▶			
		7b		
С	Add lines 7a and 7b	7c		
d	Enter the amount from Form 1040NR, line 31 .			
е	Multiply line 7d by 2% (.02)	7e		
8	Subtract line 7e from line 7c. Enter the result (if less than zero, enter -0	·-) •	8	
Oth	er Miscellaneous Deductions			
9	Other (certain expenses of disabled employees, estate tax on income of and amount ▶			
10	Total Itemized Deductions	_	9	+-
.•	• If the amount on Form 1040NR, line 31, is \$100,000 or less (\$50,000 checked filing status box 3, 4, or 5 on page 1 of Form 1040NR), add 6, 8, and 9. Enter the total here and on Form 1040NR, line 32.		10	
	 If the amount on Form 1040NR, line 31, is more than \$100,000 (more if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR) for the amount to enter here and on Form 1040NR, line 32. 			

Tax on Income Not Effectively Connected With a U.S. Trade or Business (Please attach Forms 1042S, SSA-1042S, RRB-1042S, 1001, or similar form.)

Contributions Combine of the sport of tax (see page Finter amount of income under the appropriate rate of tax (see page withback at source 60 15%					1,00		10120, 13170	10,	0.000	9111.7					
Accordions 66a 66b 67b 67c 67c 68 68 67c 68 68 67c 68 68 68 68 68 68 68 6		Nat	ure of	f income		(a) U.S. tax withheld	Enter amour	nt of in	ncome under the	appropriate ra	te of t	tax (see page (e)	Other (specify)	
S						at source	(b) 10%		(c) 15%	(d) 30 %		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	%		%
S	66	Dividends paid by:													
S	Q)				66a										
ovalions	_				66b			L						 	
67a 67b 67c	67	Interest:													
obrations	ζ)	Mortgage			67a										
to copyright royalities	_		ration	ช	67b										
patents, trademarks, etc.) 68 (99 (yrights, recording, publishing, etc.) 70 (yrights, recording, publishing, etc.) 71 (a) an and natural resources royalities stees 72 (b) and natural resources royalities 72 (b) and at source, Add column (a) of 5. Enter the total here and on Form 75 (b) 5. Enter the total here and on Form 76 (c) 71 (d) 3 (d) Sales price (e) Cost or other through the price (e) Sales or Exchanges of Property (connected with a U.S. trade or business. Add columns (b) Date (c) Sales price (e) Sales price (e) Sales price (e) Sales price (e) Sales or Exchanges of Property 79 (d) Sales price (e)	<u></u>				67c										
V. copyright royalties			itents	, trademarks, etc.)	68										
yrights, recording publishing, etc.) 171 172 173 174 175 176 177 177 177 178 179 179 170 171 179 179 179 170 171 171	69	Motion picture or T.V.	CODV	right rovalties	69										
tites ites	70	Other royalties (copyr	iahts.	recording publishing etc.)	70										
tites	71	Real property income	and .	natural resources rovalties .	71										
al gain from line 82 below)	72	Pensions and annuitie	S		72										
al gain from line 82 below)	73	Social security benefi	ts .		73										
The columns (b) – (e)	74	Gains (include capital	gain	from line 82 below)	74										
neid at source. Add column (a) of property and description descriptive details not shown below) 80 (a) Kind of property and description descriptive details not shown below) 81 Add columns (f) and (g) of line 80. 17 18 17 18 17 18 17 18 18	75	Other (specify) ►			75										
gh 75 in columns (b) – (e)	76	Total U.S. tax withhe lines 66a through 75.	ild at Enter	source. Add column (a) of the total here and on Form											
rate of tax at top of each column	77	Add lines 66a through	า 75 ir		. [77									
effectively connected with a U.S. trade or business. Add columns (b) – (e) of line 78. Enter the total here and on Form 79 Capital Gains and Losses From Sales or Exchanges of Property (b) Date sold description description descriptive details not shown below) 80(a) Kind of property and description description descriptive details not shown below) (b) Date sold (mo., day, yr.) (c) Date sold (mo., day, yr.) (d) Sales price basis (e) Cost or other basis (from (e) Ir column (e) is more than (d), subtract (d) from (e) (mo., day, yr.) 81 Add columns (f) and (g) of line 80. 82 Canital rain Combine columns (f) and (n) of line 81. Enter the net rain here and on line 74 above (if a loss enter -0-) 83 Canital rain Combine columns (f) and (n) of line 81.	78	Multiply line 77 by ra	ate of	tax at top of each column		78									
Ro(a) Kind of property and description (b) Date (if necessary, attach statement of descriptive details not shown below) 81 Add columns (f) and (g) of line 80	79	Tax on income not en 1040NR, line 46	effecti	ively connected with a U.S. I	trade 	or business. A	dd columns (b)	. (e)	. 78.	er the total her	e and	on Form · · · ▼	79		
(f) LOSS (if necessary, attach statement of descriptive details not shown below) (mo., day, yr.) (mo., day					C	ेapital Gains <i>व</i>	ınd Losses F	rom	or	hanges of Pi	oper	ty			
87 Canital gain. Combine columns (f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss enter -0-)	and or e	nter only the capital gains losses from property sales exchanges that are from the United	80(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	·)	ales p	(e) Cost or ot basis	her	(f) LOSS If column (e) is I than (d), subtraction (from (e)		(g) GAIN If column (d) is n than (e), subtrac from (d)	nore t (e)
81 Add columns (f) and (g) of line 80	State	fect													
87 Capital gain Combine columns (f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss enter -0-)	busi	ness. Do not include a gain													
81 Add columns (f) and (g) of line 80	real thes	property interest. Report e gains and losses on													
87 Canital gain Combine columns (f) and (g) of line 80	Sche	edule D (Form 1040).													
orm 82 Canital gain Combine columns (f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss, enter -0-) ▶	exch conr	eport property sales or nanges that are effectively nected with a U.S.	81	Add columns (f) and (g) of lin	ne 80		·				81				
	104C	ness on Schedule D (Form)), Form 4797, or both.	82	Capital gain. Combine colum	ıns (f)	and (a) of line 81.	Enter the net a	ain he		'4 ahove (if a lo	ss. en		82		

Form 1040NR (1991) Page **5**

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

		1	
A	What country issued your passport?	J	To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 52, 54, and 57?
В	Were you ever a U.S. citizen? , , , \square Yes \square No		
С	Give the purpose of your visit to the United States		
		K	Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business?
D	Type of entry visa and visa number		If "Yes," attach a statement showing the amount, nature, and source of the excluded income. Also give the reason it was excluded. (Do not include amounts shown in item L.)
E	Did you give up your permanent residence as an immigrant in the United States this year?	L	If you claimed the benefits of a U.S. income tax treaty with a foreign country, please give the following information. Also see page 15 of the instructions. Country
F	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.)		• Kind and amount of income exempt from or subject to a reduced rate of tax. (Do not enter exempt income on page 1 of Form 1040NR.) Also identify the applicable tax treaty article: For 1991
			For 1990
G	Give number of days (including vacation and nonwork days) you were in the United States during: 1989, 1990, and 1991		● Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits?
Н	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?	M	● Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 1991?
	If "Yes," state amount \$	IVI	spouse's name, address, and social security number. Also show the address of the Internal Revenue Service Center where his or her return was filed
	Total foreign source income not effectively connected with a U.S. trade or business \$	N	If you file this return for a trust, does the trust have a U.S. business? Yes No
I	Did you file a U.S. income tax return for any year before 1991?		If "Yes," give name and address:
	To which Internal Revenue Service Center was it sent?		