

COMPUTATION OF U. S. INCOME TAX
(For Nonresident Alien Individuals)

For taxable years beginning in 1953 and ending in 1954

Taxable year beginning _____, 1953, and ending _____, 1954

**Attach this form to
your 1953 Form 1040B
or Form 1040NB-a,
whichever is
applicable.**

Name
(Please print)

.....
(Street and number, or rural route)

.....
(City or town) (State or country)

A. COMPUTATION AT TAX RATES APPLICABLE BEFORE JANUARY 1, 1954

- 1. Balance of net income (item 23, page 1, Form 1040B, or item 23, page 1, Form 1040NB-a, whichever is applicable) \$
- 2. Use Tax Rate Schedule I on other side to figure tax on amount on line 1 \$

B. COMPUTATION AT TAX RATES APPLICABLE ON AND AFTER JANUARY 1, 1954

- 3. Use Tax Rate Schedule II on other side to figure tax on amount on line 1 \$

C. PRORATION OF TENTATIVE TAXES

- 4. Tentative tax (line 2) \$
- 5. Portion of tentative tax (line 4, multiplied by the number of months in the taxable year prior to January 1, 1954, divided by the number of months in the taxable year) \$
- 6. Tentative tax (line 3) \$
- 7. Portion of tentative tax (line 6, multiplied by the number of months in the taxable year after December 31, 1953, divided by the number of months in the taxable year) \$
- 8. Sum of lines 5 and 7 \$

TAX SUMMARY

- 9. Total tax (item 8 or the alternative tax if lower) \$

See instructions for entering tax on Form 1040B or Form 1040NB-a

TAX RATE SCHEDULE

I.—APPLICABLE BEFORE JANUARY 1, 1954

If the amount on Line 1 is: Enter on Line 2:

Not over \$2,000.....22.2% of the amount on line 1

| <i>Over—</i> | <i>But not over—</i> |
|--------------|---|
| \$2,000 | \$4,000....\$444, plus 24.6% of excess over \$2,000 |
| \$4,000 | \$6,000....\$936, plus 29% of excess over \$4,000 |
| \$6,000 | \$8,000....\$1,516, plus 34% of excess over \$6,000 |
| \$8,000 | \$10,000....\$2,196, plus 38% of excess over \$8,000 |
| \$10,000 | \$12,000....\$2,956, plus 42% of excess over \$10,000 |
| \$12,000 | \$14,000....\$3,796, plus 48% of excess over \$12,000 |
| \$14,000 | \$16,000....\$4,756, plus 53% of excess over \$14,000 |
| \$16,000 | \$18,000....\$5,816, plus 56% of excess over \$16,000 |
| \$18,000 | \$20,000....\$6,936, plus 59% of excess over \$18,000 |
| \$20,000 | \$22,000....\$8,116, plus 62% of excess over \$20,000 |
| \$22,000 | \$26,000....\$9,356, plus 66% of excess over \$22,000 |
| \$26,000 | \$32,000....\$11,996, plus 67% of excess over \$26,000 |
| \$32,000 | \$38,000....\$16,016, plus 68% of excess over \$32,000 |
| \$38,000 | \$44,000....\$20,096, plus 72% of excess over \$38,000 |
| \$44,000 | \$50,000....\$24,416, plus 75% of excess over \$44,000 |
| \$50,000 | \$60,000....\$28,916, plus 77% of excess over \$50,000 |
| \$60,000 | \$70,000....\$36,616, plus 80% of excess over \$60,000 |
| \$70,000 | \$80,000....\$44,616, plus 83% of excess over \$70,000 |
| \$80,000 | \$90,000....\$52,916, plus 85% of excess over \$80,000 |
| \$90,000 | \$100,000....\$61,416, plus 88% of excess over \$90,000 |
| \$100,000 | \$150,000....\$70,216, plus 90% of excess over \$100,000 |
| \$150,000 | \$200,000....\$115,216, plus 91% of excess over \$150,000 |
| \$200,000 |\$160,716, plus 92% of excess over \$200,000 |

II.—APPLICABLE ON AND AFTER JANUARY 1, 1954

If the amount on Line 1 is: Enter on Line 3:

Not over \$2,000.....20% of the amount on line 1

| <i>Over—</i> | <i>But not over—</i> |
|--------------|---|
| \$2,000 | \$4,000....\$400, plus 22% of excess over \$2,000 |
| \$4,000 | \$6,000....\$840, plus 26% of excess over \$4,000 |
| \$6,000 | \$8,000....\$1,360, plus 30% of excess over \$6,000 |
| \$8,000 | \$10,000....\$1,960, plus 34% of excess over \$8,000 |
| \$10,000 | \$12,000....\$2,640, plus 38% of excess over \$10,000 |
| \$12,000 | \$14,000....\$3,400, plus 43% of excess over \$12,000 |
| \$14,000 | \$16,000....\$4,260, plus 47% of excess over \$14,000 |
| \$16,000 | \$18,000....\$5,200, plus 50% of excess over \$16,000 |
| \$18,000 | \$20,000....\$6,200, plus 53% of excess over \$18,000 |
| \$20,000 | \$22,000....\$7,260, plus 56% of excess over \$20,000 |
| \$22,000 | \$26,000....\$8,380, plus 59% of excess over \$22,000 |
| \$26,000 | \$32,000....\$10,740, plus 62% of excess over \$26,000 |
| \$32,000 | \$38,000....\$14,460, plus 65% of excess over \$32,000 |
| \$38,000 | \$44,000....\$18,360, plus 69% of excess over \$38,000 |
| \$44,000 | \$50,000....\$22,500, plus 72% of excess over \$44,000 |
| \$50,000 | \$60,000....\$26,820, plus 75% of excess over \$50,000 |
| \$60,000 | \$70,000....\$34,320, plus 78% of excess over \$60,000 |
| \$70,000 | \$80,000....\$42,120, plus 81% of excess over \$70,000 |
| \$80,000 | \$90,000....\$50,220, plus 84% of excess over \$80,000 |
| \$90,000 | \$100,000....\$58,620, plus 87% of excess over \$90,000 |
| \$100,000 | \$150,000....\$67,320, plus 89% of excess over \$100,000 |
| \$150,000 | \$200,000....\$111,820, plus 90% of excess over \$150,000 |
| \$200,000 |\$156,820, plus 91% of excess over \$200,000 |

INSTRUCTIONS

General.—For the purpose of determining taxable income, fill in all applicable items and schedules in 1953 Form 1040B or Form 1040NB-a, excluding any tax computations in items 24 through 26 on page 1, Form 1040B, and items 24 through 26 on page 1, Form 1040NB-a. If Form 1040B is applicable, enter as item 26, page 1, the amount shown on line 9 on other side of this form. If Form 1040NB-a is applicable, enter as item 26, page 1, the amount shown on line 9 on other side of this form or 30 percent of item 9, page 1, Form 1040NB-a, whichever amount is larger.

Partially tax-exempt interest.—The tax to be entered on lines 2 and 3 should be reduced by 3 percent of any partially tax-exempt interest reported in item 4, page 1, of either Form 1040B or Form 1040NB-a, or 3 percent of line 1 on other side of this form, whichever is lesser. If the tax is so reduced, attach statement showing computation.

Fraction of month.—In apportioning the tax on lines 5 and 7 on other side of this form, a calendar month will be disregarded if less than 15 days of the calendar month fall within the taxable year; if 15 days or more of the calendar month fall within the taxable year, such month will be considered a full calendar month.

Alternative tax.—(a) *For taxable years beginning before November 1, 1953:* If there is a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss and line 1 is more than \$14,000, the alternative tax will be computed in accordance with the method outlined under the computation of alternative tax on Schedule A(1), Form 1040B, or Schedule B, Form 1040NB-a, whichever is applicable, using the appropriate rates from the applicable tax rate schedule, above, to compute the partial tax. Attach a statement showing the computation of the alternative tax.

(b) *For taxable years beginning on or after November 1, 1953:* If there is a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss and line 1 is more than \$18,000, the alternative tax will be computed in accordance with the method outlined under the computation of alternative tax on Schedule A(1), Form 1040B, or Schedule B, Form 1040NB-a, whichever is applicable, using the appropriate rates from the applicable tax rate schedule, above, substituting for line 20 of Schedule A(1), Form 1040B, the following: "20. 50 percent of amount on line 17, above," and for line 18 of Schedule B, Form 1040NB-a, the following: "18. 50 percent of amount on line 15, above." Attach a statement showing the computation of the alternative tax.