# Form 1040 NB-a: Nonresident Alien Income Tax Return

## UNITED STATES

**NONRESIDENT ALIEN INCOME TAX RETURN**

For a Nonresident Alien (Other than a resident of Canada or of the United Kingdom) Not Engaged in Trade or Business Within the United States Whose Gross Income From Sources Within the United States Was More Than $15,400.

For Calendar Year 1946

or fiscal year beginning ______, 1946, and ending ______, 1947

To be filed with the Collector of Internal Revenue, Baltimore 2, Maryland, not later than the 15th day of the 6th month following the close of your taxable year

**PRINT NAME AND ADDRESS PLAINLY**

(Name)

(Street and number, or rural route)

(City or town) (Country)

<table>
<thead>
<tr>
<th>(Do not use these spaces)</th>
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</thead>
<tbody>
<tr>
<td>File Code</td>
</tr>
<tr>
<td>Serial No.</td>
</tr>
<tr>
<td>District (Cashier’s Stamp)</td>
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</tbody>
</table>

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<thead>
<tr>
<th>Cash—Check—M. O.</th>
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<tbody>
<tr>
<td>First Payment</td>
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## GROSS INCOME

1. Salaries, wages, bonuses, commissions, etc. (State name and address of employer): $ 

2. Dividends. (From Schedule A).

3. Interest on notes, mortgages, corporation bonds, etc.

4. Interest on Government obligations, etc., unless wholly exempt from tax.

5. Income from fiduciaries. (Furnish names and addresses):

6. Rents and royalties.

7. Other income (including income from annuities). (State nature; use separate schedule if necessary) $ 

8. Total of items 1 to 7 $ 

## DEDUCTIONS

9. Contributions. (Explain in Schedule C) $ 

10. Interest. (Explain in Schedule C) $ 

11. Taxes. (Explain in Schedule C) $ 

12. Depreciation (from Schedule B) and depletion. (Submit Schedule) $ 

13. Other deductions authorized by law. (Explain in Schedule C) $ 

14. Total of items 9 to 13 $ 

15. Net income from sources within United States (item 8 less item 14) $ 

## COMPUTATION OF TAX

16. Net income (item 15, above) $ 

17. Less: Exemptions ($500 if not a resident of Mexico; if a resident of Mexico, see Schedule D and Instruction 17). $ 

18. Balance (item 16 less item 17) $ 

19. Combined tentative normal tax and surtax on amount in item 18. (Use tax rates in Instruction 19.) (If item 4 above includes partially tax-exempt interest, see Instruction 19.) $ 

20. Less: 5 percent of item 19 $ 

21. Combined normal tax and surtax (item 19 less item 20) $ 

22. Total Income Tax (item 21, or 30 percent of item 8, whichever is larger) $ 

23. Less: United States income tax paid at the source $ 

24. Balance of Income Tax $ 

**NOTE.**—As to alien individuals residing in Sweden, see Instruction K.
Schedule A.—INCOME FROM DIVIDENDS  (See Instruction 2)

<table>
<thead>
<tr>
<th>Name and Address of Payor Corporation</th>
<th>Date Received</th>
<th>Amount</th>
<th>Name and Address of Payor Corporation</th>
<th>Date Received</th>
<th>Amount</th>
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<tbody>
<tr>
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Total. (Enter as item 2, page 1). $      

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN ITEM 12

<table>
<thead>
<tr>
<th>1. Kind of Property</th>
<th>2. Date Acquired</th>
<th>3. Cost or Other Basis (Do not include land or other nondepreciable property)</th>
<th>4. Assets Fully Depreciated in Use at End of Year</th>
<th>5. Depreciation Allowed (or allowable) in Prior Years</th>
<th>6. Remaining Cost or Other Basis To Be Recovered</th>
<th>7. Estimated Life Used in Accumulating Depreciation</th>
<th>8. Estimated Remaining Life From Beginning of Year</th>
<th>9. Depreciation Allowable This Year</th>
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Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 9, 10, 11, AND 13

<table>
<thead>
<tr>
<th>1. Item No.</th>
<th>2. Explanation</th>
<th>3. Amount</th>
<th>1. Item No.</th>
<th>2. Explanation</th>
<th>3. Amount</th>
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Schedule D.—EXEMPTIONS CLAIMED BY RESIDENT OF MEXICO IN ITEM 17  (See Instruction 17)

List exemptions below. Name of taxpayer should be entered on line 1. If taxpayer is married and his spouse has no gross income from sources within the United States during the year and is not the dependent of another taxpayer, enter name of spouse on line 2. Enter on other lines the names of persons closely related to the taxpayer who received more than one-half of their support from the taxpayer and whose gross income from sources within the United States was less than $500.

1. Taxpayer's own name ____________________________

2. Wife's (or husband's) name ____________________________

3. (Name) (Relationship) ____________________________

4. (Name) (Relationship) ____________________________

5. (Name) (Relationship) ____________________________

If more space is needed, attach list. Enter in item 17, $500 for each person listed in this schedule.

QUESTIONS

1. Of what country are you a citizen or subject? ________________

2. State your occupation or profession ____________________________

3. Did you file a return for any prior year? ___________ If so, what was the latest year? ___________ To which collector's office was it sent? ____________________________

4. Have you excluded from gross income in this return any item of fixed or determinable annual or periodical income derived from sources within the United States? (Answer "Yes" or "No") ________________ If answer is "Yes," attach a statement showing the nature and amount of each such item and why it was excluded.

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person (other than taxpayer or agent) preparing return) ____________________________ (Date) ____________________________

(Signature of Taxpayer) ____________________________ (Date) ____________________________

(Signature of Agent) ____________________________ (Date) ____________________________

A return made by an agent must be accompanied by power of attorney. (See Instruction F.)

U. S. GOVERNMENT PRINTING OFFICE 16—00009-1