**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 1971, or other taxable year beginning 

....., 1971, and ending ..... , 19.. 

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**Number and street, or rural route**

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**City or town, State and ZIP code, or country**

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**Occupation in the United States**

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**Check whether:**

- Individual
- Fiduciary

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**TAX COMPUTATION: FOR INCOME EFFECTIVELY CONNECTED WITH U.S. BUSINESS**

1. Enter all salaries, wages, bonuses, tips, commissions, etc.

<table>
<thead>
<tr>
<th>Employer's Name</th>
<th>Where Employed (City and State)</th>
<th>Income Tax Withheld</th>
<th>Wages, etc.</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

2. Totals

3. Other income from page 3, Part III, line 7, col. (d)

4. Total (add lines 2 and 3)

5. Deductions and exclusions from page 3, Part IV, line 2

6. Balance (line 4 less line 5)

7. Exemption: Enter $675 (residents of Canada, Mexico, or Japan see Instr. 3 and complete Part II)

8. Taxable income (line 6 less line 7)

9. Tax (Check: ☐ Tax Rate Schedule, ☐ Alternative Tax, Sch. D, or ☐ Maximum Tax on Earned Income, Form 4726)

10. Minimum tax (Attach Form 4625. See instruction J)

11. Total (add lines 9 and 10)

12. ☐ Investment credit (Form 3468) ☐ Foreign Tax Credit (Form 1116)

13. Tax (line 11 less line 12)

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**TAX COMPUTATION: FOR INCOME NOT EFFECTIVELY CONNECTED WITH U.S. BUSINESS**

14. Total income from page 3, Part III, line 7, col. (e)

15. Tax (30% or lower treaty rate of line 14), attach computation if treaty rate is used—see instr. L

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**TAX—CREDITS—PAYMENTS**

16. TOTAL (add lines 13 and 15)

17. Tax from recomputing prior year investment credit (Form 4255)

18. TOTAL TAX (add lines 16 and 17)

19. Income tax withheld from line 2, above. (Attach Forms W-2 (Copy B).)

20. U.S. income tax withheld at source from page 3, Part III, line 7, col. (c)

21. 1971 Estimated tax payments

22. Amount(s) paid with Form(s) 1040C

23. ☐ Reg. Inv. (Form 2439), ☐ Nonhighway gas tax (Form 4136), ☐ Excess FICA

24. TOTAL (add lines 19 through 23)

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**BALANCE DUE OR REFUND**

25. If payments (line 24) are less than tax (line 18), enter Balance Due. Pay in full with this return. Make check or money order payable to Internal Revenue Service

26. If payments (line 24) are larger than tax (line 18), enter Overpayment

27. Amount of line 26 you wish ☐ REFUNDED ☐ Credited on 1972 estimated tax

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**Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.**

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(Signature of taxpayer, responsible representative or agent) 

(Date)

(Signature of preparer other than taxpayer) 

(Address) 

(Date)

(Please answer all questions on page 2)
Part I: PLEASE ANSWER ALL QUESTIONS

1. Of what country were you a citizen or national during the taxable year?

2. Give your address in the country of which you are a permanent resident.

3. What country issued your passport?

4. Were you ever a United States citizen? □ YES □ NO

5. Give the purpose of your visit to the United States.

6. Type of entry visa and visa number.

7. Did you abandon permanent residence as an immigrant in the United States this year? □ YES □ NO

8. Dates you entered and left the United States during the year.
   (Residents of Canada or Mexico entering and leaving the U.S. at frequent intervals, give name of country only.)

9. Residents of Canada, Mexico, or Japan:
   (a) State number of days (including vacation and nonwork days) you were physically present in the United States during the taxable year.
   (b) Did your wife (husband) contribute to the support of any children claimed in Part II, line 2? □ YES □ NO

10. Did you file a United States income tax return for any year prior to 1971? □ YES □ NO

11. Have you excluded from gross income in this return any amount, other than foreign source income not effectively connected with a U.S. trade or business? □ YES □ NO

12. If the benefits of a U.S. income tax convention with a foreign country are claimed, furnish the following information:

   Type and amount of income claimed to be exempt.

   Were you subject to tax in that country on any of the income claimed to be entitled to the benefits of the convention? □ YES □ NO

   Did you have a permanent establishment (as defined by the tax convention and section 894(b) of the Code) in the United States at any time during the taxable year? □ YES □ NO

13. If this return is filed in behalf of a nonresident alien wife (husband) to report community income, show name, address, and social security number of husband (wife) and Internal Revenue office where filed.

14. Did you file Form 1040C or Form 2063 during the taxable year? □ YES □ NO

15. To which Internal Revenue office did you pay the amounts claimed, if any, on lines 21 and 22, page 1?

Part II: EXEMPTIONS (Complete only if you are a resident of Canada, Mexico, or Japan. See page 4 of Instructions.)

<table>
<thead>
<tr>
<th>Check boxes which apply.</th>
<th>1 (a) Regular $675 exemption</th>
<th>(b) Additional $675 exemption if 65 or over at end of 1971.</th>
<th>(c) Additional $675 exemption if blind at end of 1971.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□ Yourself □ Wife</td>
<td>□ Yourself □ Wife</td>
<td>□ Yourself □ Wife</td>
</tr>
</tbody>
</table>

2. Exemptions for your children and other dependents (list below). Residents of Japan include only your children present in the United States.

   - If an exemption is based on a multiple-support agreement, attach Form 2120.

   NAME
   Enter figure 1 in the last column to right for each name listed (Give address if different from yours).

<table>
<thead>
<tr>
<th>Relationship</th>
<th>Months lived in your home. If born or died during year also write &quot;B&quot; or &quot;D&quot;.</th>
<th>Did dependent have income of $575 or more?</th>
<th>Amount YOU furnished for dependent's support. If 100% write &quot;ALL&quot;</th>
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</table>

3. Total exemptions

4. Multiply the total exemptions on line 3 by $675. Enter here and on line 7, page 1.
Part III: Income from Sources Other Than Wages, Etc.

Enter on line 3 income from rents, annuities, farming, etc., and attach Schedule E (Form 1040) or Schedule F (Form 1040) whichever is applicable. Enter net profit (or loss) from business or profession on line 4. Disregard all references to Form 1040 on the schedules. Enter applicable exclusions in Part IV.

| Nature of Income | Name and address of your withholding agent | Amount of U.S. income tax paid or withheld at the source | Amount of Income
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<tr>
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</thead>
<tbody>
<tr>
<td>1 Scholarship or fellowship grants (gross amount)</td>
<td></td>
<td></td>
<td>Effective connected with a U.S. business (d)</td>
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<tr>
<td>2 Dividends (List payer(s))</td>
<td></td>
<td></td>
<td>Not effectively connected with a U.S. business (e)</td>
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<tr>
<td>3 Other: (Specify)</td>
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<td></td>
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</tr>
</tbody>
</table>

4 Net profit (or loss) from business or profession from page 4, Part VI, line 23
5 Net gain (or loss) from Schedule D (Form 1040), and/or Form 4797
6 Net gain from page 3, Part V, line 2
7 Totals. Enter here and on applicable lines on page 1.

Part IV: Deductions and Exclusions

Use this part (when applicable) to list (a) allowable deductions such as charitable contributions, employee business expenses (Form 2106), moving expenses (Form 3903), and casualty and theft losses (Form 4684) on personal property located in U.S.A., and (b) exclusions from income such as sick pay (Form 2440), dividends received, limited to $100 but not more than amount in Part III, line 2, column d, and certain income from scholarships and fellowships. (See Instructions.)

NOTE: you are not entitled to any deduction in respect of income reported in Part III, column (e).

<table>
<thead>
<tr>
<th>Nature of deduction or exclusion</th>
<th>Name and address of payee</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<tr>
<td>2 Total deductions and exclusions. Enter here and on page 1, line 5.</td>
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</tr>
</tbody>
</table>

Part V: Gains and Losses from Sales or Exchanges of Property. (Capital gains and income other than capital gains.)

To be completed by a nonresident alien with gains from the sale or exchange of property that are from sources within the United States and not "effectively connected" with a United States business. (Include all amounts described in Instruction K, except 1.a.) Be sure to include in Part III, column (c) any United States income tax paid or withheld on these gains.

Gains (losses) of a nonresident alien from the sale or exchange of property that are "effectively connected" with a United States business are to be reported on a separate Schedule D (Form 1040), and/or Form 4797.

<table>
<thead>
<tr>
<th>Kind of property (if necessary, attach statement of descriptive details not shown below)</th>
<th>Date of acquisition</th>
<th>Date of sale</th>
<th>Gross sales price</th>
<th>Depreciation allowed (or allowable) since acquisition</th>
<th>Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation), and expense of sale</th>
<th>Gain or loss (column (d) plus column (e) less column (f))</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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</tr>
<tr>
<td>2 Net gain. (Enter on page 3, Part III, line 6, column (e))</td>
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</tbody>
</table>
State: (I) Nature of business ..........................................; (II) Employer identification number ..............................................

(III) Business name and address ............................................

(IV) Indicate method of accounting: □ Cash; □ Accrual; □ Other

1 Gross receipts or gross sales $.................................................. $......................

2 Inventory at beginning of year (if different from last year’s closing inventory attach explanation) ........................................ $..............

3 Merchandise purchased $.................................................. $......................, less cost of any items withdrawn from business for personal use $..............

4 Cost of labor (do not include salary paid to yourself) ..............................................

5 Material and supplies ..............................................

6 Other costs (attach schedule) ..............................................

7 Total of lines 2 through 6 $..............

8 Inventory at end of year ..............................................

9 Cost of goods sold (line 7 less line 8) ..............................................

10 Gross profit (line 1 less line 9) .............................................. $..............

OTHER BUSINESS DEDUCTIONS (Do not include any amount deducted elsewhere in this return)

11 Depreciation and obsolescence (explain in Schedule A, below) $..............

12 Taxes on business and business property (attach schedule) ..............................................

13 Rent on business property ..............................................

14 Repairs (attach schedule) ..............................................

15 Salaries and wages not included on line 4 (do not include any paid to yourself) ..............................................

16 Amortization (attach schedule) ..............................................

17 Retirement plans, etc. (other than contributions made on your behalf—attach Form 2950 or Form 2950SE) ..............................................

18 Interest on business indebtedness ..............................................

19 Bad debts arising from sales or services ..............................................

20 Depletion of mines, oil and gas wells, timber, etc. (attach schedule) ..............................................

21 Other business expenses (attach schedule) ..............................................

22 Total of lines 11 through 21 $..............

23 Net profit (or loss) (line 10 less line 22). Enter here and on page 3, Part III, line 4, column (d). $..............

Schedule A.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

<table>
<thead>
<tr>
<th>a. Group and guideline class or description of property</th>
<th>b. Date acquired</th>
<th>c. Cost or other basis</th>
<th>d. Depreciation allowed or allowable in prior years</th>
<th>e. Method of computing depreciation</th>
<th>f. Life or rate</th>
<th>g. Depreciation for this year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Total additional first-year depreciation (do not include in items below)</td>
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<tr>
<td>2 Depreciation from Form 4832</td>
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<tr>
<td>3 Other depreciation:</td>
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<tr>
<td>Buildings</td>
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<tr>
<td>Furniture and fixtures</td>
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<tr>
<td>Transportation equipment</td>
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<tr>
<td>Machinery and other equipment</td>
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<tr>
<td>Other (specify)</td>
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<td>4 Totals</td>
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<td>5 Less: Amount of depreciation included in cost of goods sold in line 6 above</td>
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<tr>
<td>6 Balance—Enter here and on line 11 above</td>
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</tbody>
</table>

SUMMARY OF DEPRECIATION (Other Than Additional First-Year Depreciation)

<table>
<thead>
<tr>
<th></th>
<th>Straight line</th>
<th>Declining balance</th>
<th>Sum of the years-digits</th>
<th>Units of production</th>
<th>Other (specify)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Under Rev. Procs. 62–21 and 65–13</td>
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<td>2 Depr. from Form 4832</td>
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<td>3 Other</td>
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