

First name and initial

Last name

Social security number (if none, enter employer identification number, if any)

Number and street, or rural route

City or town, State and ZIP code, or country

Occupation in the United States

Check whether:

Individual

Fiduciary

State address to which you want refund check, if any, mailed if other than address shown above

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

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

Table with 4 columns: Employer's Name, Where Employed (City and State), Income Tax Withheld, Wages, etc. Rows 2-13.

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

TAX—CREDITS—PAYMENTS

Table with 4 columns: Description, Income Tax Withheld, Investment Credit, Foreign Tax Credit. Rows 16-24.

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 (a) REFUNDED (b) Credited on 1972 estimated tax

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.

(Signature of taxpayer, responsible representative or agent)

(Date)

(Signature of preparer other than taxpayer)

(Address)

(Date)

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
 If "Yes," state amount _____

10 Did you file a United States income tax return for any year prior to 1971? YES NO
 If "Yes," give the latest year and form number _____

To which Internal Revenue office was it sent? _____

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
 If "Yes," attach statement showing amount, nature, and source of each such item of income and the reason it was excluded from gross income.

12 If the benefits of a U.S. income tax convention with a foreign country are claimed, furnish the following information: Country _____
 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
 If "Yes," state Internal Revenue office where filed _____
 Date filed _____

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.)

Check boxes which apply. 1 (a) Regular \$675 exemption Yourself Wife
 (b) Additional \$675 exemption if 65 or over at end of 1971 Yourself Wife
 (c) Additional \$675 exemption if blind at end of 1971 Yourself Wife

(Not applicable to residents of Japan)

Enter number of boxes checked →

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)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN				Amount furnished by OTHERS including dependent	→
		Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$675 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	\$		
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→
_____	_____	_____	_____	_____	\$ _____	\$ _____	→

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 (a)	Name and address of your withholding agent (b)	Amount of U.S. income tax paid or withheld at the source (c)	AMOUNT OF INCOME	
			Effectively connected with a U.S. business (d)	Not effectively connected with a U.S. business (e)
1 Scholarship or fellowship grants (gross amount)				
2 Dividends (List payer(s))				
3 Other: (Specify)				
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).

Nature of deduction or exclusion	Name and address of payee	Amount
1		

2 Total deductions and exclusions. Enter here and on page 1, line 5.

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.

Kind of property (if necessary, attach statement of descriptive details not shown below) (a)	Date of acquisition (b)	Date of sale (c)	Gross sales price (d)	Depreciation allowed (or allowable) since acquisition (e)	Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation), and expense of sale (f)	Gain or loss (column (d) plus column (e) less column (f)) (g)
1			\$	\$	\$	\$

2 Net gain. (Enter on page 3, Part III, line 6, column (e)) \$

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 \$ _____, Less: Returns and allowances \$ _____	\$ _____
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.

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

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

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832						
3 Other						