

1972, and ending _____, 19_____

Please type or print

First name and initial	Last name	Identifying number
Present home address (Number and street, including apartment number or rural route)		Occupation in the United States
City, town or post office, State and ZIP code		Check whether <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary
Of what country were you a citizen or national during the taxable year? ▶		
Give address to which you want refund check, if any, mailed		Give your address in the country in which you are a permanent resident

1 Was 100% of your income received from U.S. sources not "effectively connected" with U.S. trade or business? Yes No
 If "Yes," disregard lines 2 through 20 on page 1, but answer the questions on page 3, and complete appropriate items on page 4.

Please attach Copy B of Form W-2 here

Filing Status and Exemptions for Individuals		Regular		Age 65 or over		Blind		Enter total
Filing status—Mark only one		Yourself	Wife (Husband)	Yourself	Wife (Husband)	Yourself	Wife (Husband)	
2	<input type="checkbox"/> Single residents of American Samoa, Canada, and Mexico							
3	<input type="checkbox"/> Other single nonresident aliens							
4	<input type="checkbox"/> Married residents of American Samoa, Canada, and Mexico							
5	<input type="checkbox"/> Married residents of Japan (wife (husband) must live in the U.S.)							
6	<input type="checkbox"/> Other married nonresident aliens							
7	<input type="checkbox"/> Widow(er) with dependent child (see instruction N)							
8	Dependent children of residents of American Samoa, Canada, Mexico, and Japan. (Enter first names.) Japanese children must live with parent in U.S.							Enter number ▶
9	Other dependents (applies to residents of American Samoa, Canada, and Mexico). Give full name, relationship and months lived with you							Enter number ▶
10	Total exemptions (add lines 2 through 9)							

Personal exemption for wife (husband) is not allowable if she (he) is filing a return.

Write soc. sec. no. on Check or Money Order. Attach here

Income Effectively Connected with U.S. Trade or Business	11	Wages, salaries, tip income, etc.	11	
	12a	Dividends (see instructions) \$	12b	Less exclusions \$
			12c	Balance ▶
	13	Interest (itemize payers and amounts on an attached sheet)	13	
	14	Income other than wages, dividends and interest (from line 42)	14	
	15	Total (add lines 11, 12c, 13 and 14)	15	
	16	Adjustments to income (from line 47)	16	
Tax, Payments and Credits	17	Adjusted gross income (subtract line 16 from line 15). Enter here and on line 48	17	
	18	Tax on income effectively connected with U.S. trade or business from line 52. (Computation: <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Schedule D, or <input type="checkbox"/> Form 4726)	18	
	19	Total credits from line 57	19	
	20	income tax after credits (subtract line 19 from line 18)	20	
	21	Total other taxes from line 62 (Includes tax on income not effectively connected with U.S. trade or business)	21	
	22	Total tax (add lines 20 and 21)	22	
	23	Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	23	
Bal. Due or Refund	24	1972 Estimated tax payments (include 1971 overpayment allowed as a credit)	24	
	25	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	25	
	26	Other payments (from line 66)	26	
	27	Total (add lines 23, 24, 25, and 26)	27	
	28	If line 22 is larger than line 27, enter BALANCE DUE IRS. Pay in full with return. Make check or money order payable to Internal Revenue Service	28	
	29	If line 27 is larger than line 22, enter amount OVERPAID ▶	29	
	30	Line 29 to be REFUNDED TO YOU ▶	30	
	31	Line 29 to be Credited on 1973 estimated tax	31	

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here	Your signature	Date	Preparer's signature (other than taxpayer)	Date
	Address of preparer other than taxpayer			

PART I.—Income other than Wages, Dividends, and Interest Effectively Connected with U.S. Trade or Business

32 Business income (or loss) (attach Schedule C (Form 1040)).		32		
33 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (Form 1040)).		33		
34 Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)		34		
35 Rents and royalties, partnerships, estates, or trusts, etc. (attach Schedule E (Form 1040)).		35		
36 Farm income (or loss) (attach Schedule F (Form 1040)).		36		
37 Scholarships and fellowships (attach explanation)		37		
38 50% of capital gain distributions (not reported on Schedule D (Form 1040)).		38		
39 State income tax refunds (caution—see instructions)		39		
40 Awards and prizes		40		
41 Other (state nature and source).....		41		
42 Total (add lines 32 through 41). Enter here and on line 14 ▶		42		

PART II.—Adjustments to Income

43 "Sick pay" if included in income (attach Form 2440 or other required statement)		43		
44 Moving expense (attach Form 3903)		44		
45 Employee business expense (attach Form 2106 or other statement)		45		
46 Scholarships and fellowships excluded (attach explanation)		46		
47 Total adjustments (add lines 43 through 46). Enter here and on line 16 ▶		47		

PART III.—Tax Computation for Income Effectively Connected with U.S. Trade or Business

48 Adjusted gross income from line 17		48		
49 Total itemized deductions (from Schedule A, line 7)		49		
50 Subtract line 49 from line 48		50		
51 Exemption: a. Individuals—Multiply \$750 by the number of exemptions on line 10	}	51		
b. Estates and trusts—(see instructions)				
52 Taxable income (subtract line 51 from line 50)		52		

(Compute the tax on the amount on line 52 by using the appropriate tax rate schedule in the instructions for Form 1040NR, or when applicable, the alternative tax on Schedule D (Form 1040), or the maximum tax on Form 4726.) Enter the tax on line 18.

PART IV.—Credits

53 Investment credit (attach Form 3468)		53		
54 Foreign tax credit (attach Form 1116)		54		
55 Contributions to candidates for public office (see instructions)		55		
56 Work incentive program credit (see instructions)		56		
57 Total credits (add lines 53 through 56). Enter here and on line 19. ▶		57		

PART V.—Other Taxes

58 Tax from recomputing prior-year investment credit (attach Form 4255)		58		
59 Minimum tax. Check here <input type="checkbox"/> , if Form 4625 is attached		59		
60 Tax on income "not effectively connected" with U.S. trade or business (from line 13, page 4).		60		
61 a. Social security tax on unreported tip income (attach Form 4137)	61a			
b. Uncollected employee social security tax on tips (from Forms W-2)	61b			
c. Total (add lines 61a and 61b)		61c		
62 Total other taxes (add lines 58, 59, 60, and 61c). Enter here and on line 21 ▶		62		

PART VI.—Other Payments

63 Excess FICA tax withheld (two or more employers—see instructions)		63		
64 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)		64		
65 Other credits and payments:				
a. Regulated investment company credit	65a			
b. Credit for amount paid with Form 1040C	65b			
c. U.S. tax withheld at source (line 10, page 4).	65c			
d. Total (add lines 65a, 65b, and 65c)		65d		
66 Total other payments (add lines 63, 64, and 65d). Enter here and on line 26 ▶		66		

SCHEDULE A.—Itemized Deductions

1 Contributions.—Cash—including checks, money orders, etc. (See instructions)

3 Casualty and theft loss(es).—(See instructions)

Table with 4 columns for itemized deductions (Contributions, Casualty and theft loss, etc.) and 2 rows for totals.

Summary of Itemized Deductions

Summary table with 3 rows: Contributions (from line 2), Casualty and theft loss(es) (from line 4), and Total itemized deductions (add lines 5 and 6).

Please Answer All Questions

- A What country issued your passport?
B Were you ever a United States citizen?
C Give the purpose of your visit to the United States
D Type of entry visa and visa number
E Did you abandon permanent residence as an immigrant in the United States this year?
F Dates you entered and left the United States during the year.
G Nonresident aliens from tax treaty countries. State number of days...
H Residents of American Samoa, Canada, Mexico, or Japan. Did your wife (husband) contribute to the support of any children...
I Did you file a United States income tax return for any year prior to 1972?
J To which Internal Revenue office did you pay the amounts claimed, if any, on Form 1040NR, lines 24 and 65b

- K 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?
L If the benefits of a U.S. income tax convention with a foreign country are claimed, furnish the following information:
M 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
N Did you file Form 1040C or Form 2063 during the taxable year?
O Date filed

Computation of Tax on Income Not Effectively Connected with U.S. Trade or Business

(Provide the name and address of withholding agent(s) and/or payer(s) of income on an attachment to this return.)

Nature of income	U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax						
		(a) 2%	(b) 5%	(c) 10%	(d) 14%	(e) 15%	(f) 27½%	(g) 30%
1 Dividends paid by:								
a. U.S. corporations								
b. Foreign corporations								
2 Interest:								
a. Mortgage								
b. Paid by foreign corporation								
c. Others								
3 Copyrights								
4 Industrial royalties								
5 Natural resources								
6 Real property income								
7 Pensions and annuities								
8 Capital gains (enter gains from line 14 below)								
9 Other (specify)								

10 Total tax withheld at source. Enter here and on Form 1040NR, Line 65c								
11 Total income (add lines 1 through 9 for each column)								
12 Tax on income (multiply income on line 11 by rate of tax)								
13 Total tax on income not effectively connected (combine all totals on line 12). Enter here and on Form 1040NR, line 60								

Enter only the gains and losses 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 J, except 1.)

Gains and Losses from Sales or Exchanges of Property

Kind of property (if necessary, attach statement of descriptive details not shown below)	Date of acquisition	Date of sale	Gross sales price	Depreciation allowed (or allowable) since acquisition	Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation), and expense of sale	Gain or loss (column (d) plus column (e) less column (f))
(a)	(b)	(c)	(d)	(e)	(f)	(g)
			\$	\$	\$	\$
14 Net gain. (Enter on line 8 above)						\$

Sale or exchange of property that are "effectively connected" with a United States business will be reported on Schedule D (Form 1040) and/or Form 4797.