

Please type or print

Please attach Copy B of Form W-2 here

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

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  Individual  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," answer the questions on page 3, complete appropriate items on page 4, then complete appropriate items on lines 21 through 31 on page 1.

Filing Status and Exemptions for Individuals		Regular		Age 65 or over		Blind		Enter total	
Filing status—Mark only one		Yourself	Spouse	Yourself	Spouse	Yourself	Spouse		
2	<input type="checkbox"/> Single resident of American Samoa, Canada, or Mexico								
3	<input type="checkbox"/> Other single nonresident alien . . . . .								
4	<input type="checkbox"/> Married resident of American Samoa, Canada, or Mexico								
5	<input type="checkbox"/> Married resident of Japan (spouse must live in the U.S.)								
6	<input type="checkbox"/> Other married nonresident alien . . . . .								
7	<input type="checkbox"/> Widow(er) with dependent child (see instruction N) . . . . .								
8	Dependent children of residents of American Samoa, Canada, Mexico, and Japan. (List 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) . . . . .								

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 income . . . . .		
	14	Income other than wages, dividends, and interest (from line 42). . . . .		
	15	Total (add lines 11, 12c, 13, and 14). . . . .		
	16	Adjustments to income (such as "sick pay," moving expenses, etc. from line 47)		
17	Adjusted gross income (subtract line 16 from line 15). Enter here and on line 48			
Tax, Payments, and Credits	18	Tax on income effectively connected with U.S. trade or business (Check if from: <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Schedule D, <input type="checkbox"/> Form 4726, or <input type="checkbox"/> Form 4972) . . . . .	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 63 (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	
	24	1973 Estimated tax payments (include amount allowed as credit from 1972 return) . . . . .	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 67) . . . . .	26	
	27	Total (add lines 23, 24, 25, and 26) . . . . .	27	
Bal. Due or Refund	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	Amount of line 29 to be REFUNDED TO YOU . . . . . ▶	30	
	31	Amount of line 29 to be Credited on 1974 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 Preparer's Emp. Ident. or Soc. Sec. No. 670-83169-1

**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 (see instructions) . . . . .	39		
40 Awards and prizes . . . . .	40		
41 Other (state nature and source) . . . . .	41		
42 Total (add lines 32, 33, 34, 35, 36, 37, 38, 39, 40, and 41). Enter here and on line 14 . . . ▶	42		

**PART II.—Adjustments to Income**

43 "Sick pay." (From Forms W-2 and W-2P; if not shown on Forms W-2 or W-2P, attach Form 2440 or 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, 44, 45, and 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 deductions (from line 80) . . . . .	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), the maximum tax on Form 4726, or the special averaging methods on Form 4972.) 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 Credit for contributions to candidates for public office (see instructions) . . . . .	55		
56 Work incentive (WIN) credit (attach Form 4874) . . . . .	56		
57 Total credits (add lines 53, 54, 55, and 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 Tax from recomputing prior-year work incentive (WIN) credit (attach schedule) . . . . .	59		
60 Minimum tax. Check here <input type="checkbox"/> , if Form 4625 is attached . . . . .	60		
61 Tax on income "not effectively connected" with U.S. trade or business (from line 13, page 4). . . . .	61		
62 a. Social security tax on unreported tip income (attach Form 4137) . . . . .	a		
b. Uncollected employee social security tax on tips (from Forms W-2) . . . . .	b		
c. Total (add lines 62a and 62b) . . . . .	62c		
63 Total other taxes (add lines 58, 59, 60, 61, and 62c). Enter here and on line 21 . . . . ▶	63		

**PART VI.—Other Payments**

64 Excess FICA tax withheld (two or more employers—see instructions) . . . . .	64		
65 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . . .	65		
66 Other credits and payments:			
a. Regulated investment company credit . . . . .	a		
b. Credit for amount paid with Form 1040C . . . . .	b		
c. U.S. tax withheld at source (line 10, page 4). . . . .	c		
d. Total (add lines 66a, 66b, and 66c) . . . . .	66d		
67 Total other payments (add lines 64, 65, and 66d). Enter here and on line 26 . . . . ▶	67		

**PART VII. Deductions**

Examples of deductions to be entered in this schedule are charitable contributions, and casualty and theft losses. Also certain deductions, such as state and local income taxes, which are connected with income which is effectively connected with the conduct of a trade or business within the United States.

<b>68</b> (a) State income taxes .....		<b>72</b> Casualty & theft loss(es) (Itemize) .....	
(b) Local income taxes .....		.....	
<b>69</b> Total state and local income taxes (Enter here and on line 76) . . . .		<b>73</b> Total casualty & theft loss(es) (Enter here and on line 78) . . . . .	
<b>70</b> Contributions (Itemize) .....		<b>74</b> Other deductions (Itemize) .....	
.....		.....	
.....		<b>75</b> Total other deductions (Enter here and on line 79) . . . . .	
.....		<b>76</b> Taxes (from line 69) . . . . .	
.....		<b>77</b> Contributions (from line 71) . . . .	
.....		<b>78</b> Casualty & theft loss(es) (from line 73)	
<b>71</b> Total contributions (Enter here and on line 77) . . . . .		<b>79</b> Other deductions (from line 75) . .	
		<b>80</b> Total deductions (Enter here and on page 2, line 49) . . . . .	

**Please Answer All Questions**

**A** What country issued your passport? .....

**B** Were you ever a United States citizen? . .  Yes  No

**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?  Yes  No

**F** 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.) .....

.....

**G** Nonresident aliens from tax treaty countries. State number of days (including vacation and nonwork days) you were physically present in the United States during the taxable year .....

**H** Residents of American Samoa, Canada, Mexico, or Japan. Did your spouse contribute to the support of any children claimed on Form 1040NR, line 8? . . .  Yes  No  
If "Yes," state amount \$ .....

**I** Did you file a United States income tax return for any year prior to 1973? . . .  Yes  No  
If "Yes," give the latest year and form number .....

To which Internal Revenue office was it sent? .....

.....

**J** To which Internal Revenue office did you pay the amounts claimed, if any, on Form 1040NR, lines 24 and 66b .....

.....

**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? . . . .  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.

**L** 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 under the applicable tax treaty:  
in current year .....

.....  
in prior years .....

.....

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 year? . . .  Yes  No

**M** If this return is filed on behalf of a nonresident alien spouse to report community income, show name, address, and social security number of spouse and Internal Revenue office where filed .....

.....

.....

**N** Did you file Form 1040C or Form 2063 during the taxable year? . . . . .  Yes  No  
If "Yes," state Internal Revenue office where filed .....

.....  
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%
<b>1</b> Dividends paid by:								
<b>a.</b> U.S. corporations . . . . .								
<b>b.</b> Foreign corporations . . . . .								
<b>2</b> Interest:								
<b>a.</b> Mortgage . . . . .								
<b>b.</b> Paid by foreign corporation . . . . .								
<b>c.</b> Others . . . . .								
<b>3</b> Copyrights . . . . .								
<b>4</b> Industrial royalties . . . . .								
<b>5</b> Natural resources . . . . .								
<b>6</b> Real property income . . . . .								
<b>7</b> Pensions and annuities . . . . .								
<b>8</b> Capital gains (enter gains from line 14 below) . . . . .								
<b>9</b> Other (specify) . . . . .								
<b>10</b> Total tax withheld at source. Enter here and on Form 1040NR, line 66c . . . . .								
<b>11</b> Total income (add lines 1 through 9 for each column) . . . . .								
<b>12</b> Tax on income (multiply income on line 11 by rate of tax) . . . . .								
<b>13</b> Total tax on income not effectively connected (combine all totals on line 12). Enter here and on Form 1040NR, line 61 . . . . .								

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.)

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

**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)
			\$	\$	\$	\$
<b>14</b> Net gain. (Enter on line 8 above) . . . . .						\$