

\_\_\_\_\_, 1974, and ending \_\_\_\_\_, 19

Please print or type

First name and initial	Last name	Identifying number
Present home address (Number and street, including apartment number or rural route)		Occupation in the U.S.
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 any refund check mailed		Give address in the country where 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.

Please attach Copy B of Forms W-2 here

**Filing Status and Exemptions for Individuals**

Filing Status— Mark only one	Regular		Age 65 or over		Blind		Enter Total
	Yourself	Spouse	Yourself	Spouse	Yourself	Spouse	
<b>2</b> <input type="checkbox"/> Single resident of American Samoa, Canada, or Mexico . . .							
<b>3</b> <input type="checkbox"/> Other single nonresident alien . . . . .							
<b>4</b> <input type="checkbox"/> Married resident of American Samoa, Canada, or Mexico	Personal exemption for spouse is not allowable if spouse is filing a return						
<b>5</b> <input type="checkbox"/> Married resident of Japan (spouse must live in the U.S.)							
<b>6</b> <input type="checkbox"/> Other married nonresident alien . . . . .							
<b>7</b> <input type="checkbox"/> Widow(er) with dependent child (See Instruction N) . . . . .							
<b>8</b> List first names of dependent children of residents of American Samoa, Canada, Mexico, and Japan. Japanese children must live with parent in U.S. Enter number ▶							
<b>9</b> Other dependents (applies to residents of American Samoa, Canada, and Mexico). Give full name, relationship, and months lived with you Enter number ▶							
<b>10</b> Total exemptions claimed (add lines 2 through 9) . . . . .							

Write soc. sec. no. on check or money order. Attach here

Income Effectively Connected with U.S. Trade or Business				
<b>11</b> Wages, salaries, tip income, etc. . . . .		<b>11</b>		
<b>12a</b> Dividends (see instructions) \$ _____	<b>12b</b> Less exclusions \$ _____	<b>12c</b>	<b>Balance</b> ▶	
<b>13</b> Interest income . . . . .		<b>13</b>		
<b>14</b> Income other than wages, dividends, and interest (from line 42) . . . . .		<b>14</b>		
<b>15</b> Total (add lines 11, 12c, 13, and 14) . . . . .		<b>15</b>		
<b>16</b> Adjustments to income (such as "sick pay," moving expenses, etc. from line 47) . . . . .		<b>16</b>		
<b>17</b> Adjusted gross income (subtract line 16 from line 15). Enter here and on line 48 . . . . .		<b>17</b>		
<b>Tax, Payments, and Credits</b>	<b>18</b> 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, or <input type="checkbox"/> Form 4726) . . . . .	<b>18</b>		
	<b>19</b> Total credits (from line 57) . . . . .	<b>19</b>		
	<b>20</b> Income tax after credits (subtract line 19 from line 18) . . . . .	<b>20</b>		
	<b>21</b> Total other taxes from line 63 (includes tax on income not effectively connected with U.S. trade or business) . . . . .	<b>21</b>		
	<b>22</b> Total tax (add lines 20 and 21) . . . . .	<b>22</b>		
	<b>23</b> Total Federal income tax withheld (attach Forms W-2 or W-2P to front) . . . . .	<b>23</b>		
	<b>24</b> 1974 estimated tax payments (include amount allowed as credit from 1973 return) . . . . .	<b>24</b>		
	<b>25</b> Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return . . . . .	<b>25</b>		
<b>26</b> Other payments (from line 67) . . . . .	<b>26</b>			
<b>27</b> Total (add lines 23, 24, 25, and 26) . . . . .	<b>27</b>			
<b>Bal. Due or Refund</b>	<b>28</b> If line 22 is larger than line 27, enter <b>BALANCE DUE IRS</b> Pay in full with return. Make check or money order payable to Internal Revenue Service	<b>28</b>		
	<b>29</b> If line 27 is larger than line 22, enter amount <b>OVERPAID</b> ▶	<b>29</b>		
	<b>30</b> Amount of line 29 to be <b>REFUNDED TO YOU</b> ▶	<b>30</b>		
	<b>31</b> Amount of line 29 to be credited on 1975 estimated tax . . . . .	<b>31</b>		

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 preparer 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. \_\_\_\_\_

**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 <b>Total (add lines 32, 33, 34, 35, 36, 37, 38, 39, 40, and 41). Enter here and on line 14</b> . . . . . ▶	42		

**PART II.—Adjustments to Income**

43 "Sick pay." (From Forms W-2 and W-2P; if not shown on Forms W-2 and W-2P, attach Form 2440 or other 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 <b>Total adjustments (add lines 42 through 46). Enter here and on line 16</b> . . . . . ▶	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 <b>Taxable income (subtract line 51 from line 50)</b> . . . . .	52		

(Compute the tax on the amount on line 52 using the appropriate tax rate schedule in the Instructions for Form 1040NR, or if 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 Credit for contributions to candidates for public office (see instructions) . . . . .	55		
56 Work incentive (WIN) credit (attach Form 4874) . . . . .	56		
57 <b>Total credits (add lines 53, 54, 55, and 56). Enter here and on line 19</b> . . . . . ▶	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 page 4, line 13) . . . . .	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 <b>Total other taxes (add lines 58, 59, 60, 61, and 62c.). Enter here and on line 21</b> . . . . . ▶	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 (page 4, line 10). . . . .	c		
d. Total (add lines 66a, 66b, and 66c) . . . . .	66d		
67 <b>Total other payments (add lines 64, 65, and 66d). Enter here and on line 26</b> . . . . . ▶	67		

PART VII.—Deductions

Enter in this schedule deductions such as charitable contributions, and casualty and theft losses. Also enter those deductions, such as state and local income taxes, which are connected with income effectively connected with the conduct of a trade or business within the U.S.

Table with 5 columns for deduction categories: 68 (a) State income taxes, (b) Local income taxes, 69 Total state and local income taxes, 70 Contributions (Itemize), 71 Total contributions, 72 (a) Personal casualty or theft loss after insurance reimbursement, (b) Subtract \$100 or amount on line 72(a), 73 Casualty or theft loss, 74 Other deductions (Itemize), 75 Total other deductions, 76 Taxes, 77 Contributions, 78 Casualty or theft loss, 79 Other deductions, 80 Total deductions.

Please Answer All Questions

- A What country issued your passport?
B Were you ever a U.S. citizen?
C Give the purpose of your visit to the U.S.
D Type of entry visa and visa number
E Did you abandon your permanent residence as an immigrant in the U.S. this year?
F Dates you entered and left the U.S. during the year.
G Nonresident aliens from tax treaty countries. Give number of days during the taxable year...
H Residents of American Samoa, Canada, Mexico, or Japan. Did your spouse contribute to the support of any children...
I Did you file a U.S. income tax return for any year before 1974?
J To which Internal Revenue office did you pay any amounts claimed...

- 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 you claim the benefits of a U.S. income tax convention with a foreign country, furnish the following information:
M If you are filing this return for a nonresident alien spouse to report community income, give spouse's name, address, and social security number and Internal Revenue office where filed
N Did you file Form 1040C or Form 2063 during the taxable year?

**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 U.S. and not "effectively connected" with a U.S. business. (include all amounts described in instruction J, except 1.)  Report sales or exchanges of property that are "effectively connected" with a U.S. business 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) . . . . .							\$