

Please print or type

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

First name and initial _____ Last name _____

Present home address (Number and street, including apartment number or rural route) _____ Identifying or social security no. _____

City, town, or post office, State and ZIP code _____ Check whether
 Individual Fiduciary Occupation in the U.S. _____

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 _____

Note: 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 28 on page 1.

Filing Status and Exemptions for Individuals

Filing Status (check only one box)	Regular		Enter Total
	Yourself	Spouse	
1 <input type="checkbox"/> Single resident of American Samoa, Canada, or Mexico			
2 <input type="checkbox"/> Other single nonresident alien			
3 <input type="checkbox"/> Married resident of American Samoa, Canada, or Mexico			
4 <input type="checkbox"/> Married resident of Japan (spouse must live in the U.S.)			
5 <input type="checkbox"/> Other married nonresident alien			
6 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ▶ 19 ____). See page 5 of Instructions			
7 Exemptions for your children and other dependents from page 2, line 31			
8 Total (add lines 1 through 7)			
9 Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse } Applicable to residents of American Samoa, Canada, or Mexico only { Enter number of boxes checked ▶			
Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
10 Total exemptions claimed (add lines 8 and 9)			

Income Effectively Connected with U.S. Trade or Business	11	12c	13	14	15	16	17a	17b	17c
11 Wages, salaries, tips, and other employee compensation (Attach Forms W-2.)									
12a Dividends (see instructions) 12b Less exclusion Balance ▶									
13 Interest income									
14 Income other than wages, dividends, and interest (from line 41)									
15 Total (add lines 11, 12c, 13, and 14)									
16 Adjustments to income (such as moving expenses, etc. from line 46)									
17a Subtract line 16 from line 15									
b Disability income exclusion (sick pay) (attach Form 2440)									
c Adjusted gross income. Subtract line 17b from line 17a, then complete Part III on back									

Tax, Payments, and Credits	18	19	20	21	22	23a	23b	23c	23d	23e
18 Tax on income effectively connected with U.S. trade or business. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Schedule D, OR <input type="checkbox"/> Form 4726										
19 Credits (from line 57)										
20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)										
21 Total other taxes from line 62 (includes tax on income not effectively connected with U.S. trade or business)										
22 Total tax (add lines 20 and 21)										
23a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)										
b 1976 estimated tax payments (include amount allowed as credit from 1975 return)										
c Earned income credit (from page 7 of Instructions)										
d Amount paid with Form 4868										
e Other payments (from line 66)										
24 Total (add lines 23a through e)										

Pay amount on line 25 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Balance Due or Refund	25	26	27	28
25 If line 22 is larger than line 24, enter BALANCE DUE IRS ▶				
26 If line 24 is larger than line 22, enter amount OVERPAID ▶				
27 Amount of line 26 to be REFUNDED TO YOU ▶				
28 Amount of line 26 to be credited on 1977 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here ▶ Preparer's signature (and employer's name, if any) _____ Date _____

Your signature _____ Date _____

Identifying number (see instructions) _____ Address and ZIP code _____

- 29 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 ►
- 30 Other dependents (applies to residents of American Samoa, Canada, and Mexico). Give full name, relationship, and months lived with you Enter number ►
- 31 Total exemptions for your children and other dependents (add lines 29 and 30). Enter here and on line 7 ►

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		
33a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D (Form 1040))	33a		
b 50% of capital gain distributions (not reported on Schedule D (Form 1040))	33b		
34 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	34		
35 Rents and royalties, disability income, 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 State income tax refunds (see instructions)	38		
39 Awards and prizes	39		
40 Other (state nature and source) ►	40		
41 Total (add lines 32 through 40). Enter here and on line 14 ►	41		

PART II.—Adjustments to Income

42 Moving expense (attach Form 3903)	42		
43 Employee business expenses (attach Form 2106)	43		
44 Scholarships and fellowships excluded (attach explanation)	44		
45 Forfeited interest penalty for premature withdrawal (see instructions)	45		
46 Total (add lines 42 through 45). Enter here and on line 16 ►	46		

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

47 Adjusted gross income (from line 17c)	47		
48 Total deductions (from line 79)	48		
49 Subtract line 48 from line 47	49		
50 Exemptions:			
a Individuals—multiply \$750 by the number of exemptions on line 10	50		
b Estates and trusts—(see instructions)			
51 Taxable income (subtract line 50 from line 49)	51		

(Compute the tax on the amount on line 51 using the appropriate Tax Table or Tax Rate Schedule X, Y, or Z 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

52 Credit for child care expenses (attach Form 2441)	52		
53 Investment credit (attach Form 3468)	53		
54 Foreign tax credit (attach Form 1116)	54		
55 Contributions to candidates for public office credit (see page 5 of Instructions)	55		
56 Work incentive (WIN) credit (attach Form 4874)	56		
57 Total (add lines 52 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"/> , and attach Form 4625	59		
60 Tax on income "not effectively connected" with U.S. trade or business (from page 4, line 13)	60		
61a Social security tax on tip income not reported to employer (attach Form 4137)	61a		
b Uncollected employee social security tax on tips (from Forms W-2)	61b		
c Total (add lines 61a and b)	61c		
62 Total (add lines 58 through 61c). Enter here and on line 21 ►	62		

PART VI.—Other Payments

63 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 6 of 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 (attach Form 2439)	65a		
b Credit for amount paid with Form 1040C	65b		
c U.S. tax withheld at source (from page 4, line 10)	65c		
d Total (add lines 65a through c)	65d		
66 Total (add lines 63 through 65d). Enter here and on line 23e ►	66		

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.

67a State income taxes			71a Personal casualty or theft loss after insurance reimbursement <i>Note: If you had more than one loss, omit lines 71a and b and see page 4 of Instructions.</i>		
b Local income taxes			b Subtract \$100 or amount on line 71a, whichever is smaller		
68 Total state and local income taxes. Enter here and on line 75			72 Casualty or theft loss. Enter here and on line 77		
69 Contributions (Itemize)			73 Other deductions (Itemize)		
			74 Total other deductions. Enter here and on line 78		
			75 Taxes (from line 68)		
			76 Contributions (from line 70)		
			77 Casualty or theft loss (from line 72)		
			78 Other deductions (from line 74)		
70 Total contributions. Enter here and on line 76			79 Total deductions. Enter here and on page 2, line 48		

Please Answer All Questions

- A** What country issued your passport?
.....
- B** Were you ever a U.S. citizen? Yes No
- 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? . . Yes No
- F** Dates you entered and left the U.S. 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. Give number of days during the taxable year (including vacation and non-work days) you were physically present in the U.S.
- H** Residents of American Samoa, Canada, Mexico, or Japan. Did your spouse contribute to the support of any children claimed on Form 1040NR, line 29? Yes No
If "Yes," state amount \$
- I** Did you file a U.S. income tax return for any year before 1976? 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 any amounts claimed, on Form 1040NR, lines 23b, 23d 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? 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 you claim the benefits of a U.S. income tax convention with a foreign country, 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 you claim is entitled to the convention benefits? Yes No
Did you have a permanent establishment (as defined by the tax convention and section 894(b) of the Code) in the U.S. at any time during the year? . . Yes No
- 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? Yes No
If "Yes," state Internal Revenue office where you 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%
1 Dividends paid by:								
a U.S. corporations . . .								
b Foreign corporations . . .								
2 Interest:								
a Mortgage								
b Paid by foreign corporations								
c Others								
3 Copyrights								
4 Industrial royalties								
5 Natural resources								
6 Real property income								
7 Pensions and annuities								
8 Capital gains (enter gain 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 U.S. and not "effectively connected" with a U.S. business. (Include all amounts described in instruction K, 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)
			\$	\$	\$	\$

Report sales or exchanges of property that are "effectively connected" with a U.S. business on Schedule D (Form 1040) and/or Form 4797.

14 Net gain. Enter on line 8 above \$