

Please print or type

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 <input type="checkbox"/> Individual <input type="checkbox"/> 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	

Filing Status and Exemptions for Individuals

Filing status (Check only one box)	Regular		Age 65 or over		Blind		Enter total
	Yourself	Spouse	Yourself	Spouse	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.							

Personal exemption for spouse is not allowable if spouse is filing a return.

Please attach Copy B of Forms W-2 here

7 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 ▶
8 Other dependents (applies to residents of American Samoa, Canada, and Mexico). Give full name, relationship, and months lived with you	Enter Number ▶
9 Total number of exemptions claimed (add lines 1 through 8)	▶

Please attach Check or Money Order here

Income Effectively Connected with US Trade or Business		Enter	
10 Wages, salaries, tips, and other employee compensation (Attach Forms W-2.)		10	
11 Interest income		11	
12a Dividends (see instructions)	12b Less exclusion	12c	Balance ▶
(If you have no other type of income, skip lines 13 through 22 and go to line 23.)			
13 State and local income tax refunds (see instructions)		13	
14 Awards and prizes		14	
15 Business income or (loss) (attach Schedule C (Form 1040))		15	
16 Capital gain or (loss) (attach Schedule D (Form 1040))		16	
17 50% of capital gain distributions not reported on Schedule D (Form 1040)		17	
18 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)		18	
19 Scholarships and fellowships (attach explanation)		19	
20 Rents and royalties, disability income, partnerships, estates, or trusts, etc. (attach Schedule E (Form 1040))		20	
21 Farm income or (loss) (attach Schedule F (Form 1040))		21	
22 Other (state nature and source) ▶		22	
23 Total effectively connected income. Add lines 10, 11, 12c and 13 through 22		23	
Adjustments to Income (If none, skip lines 24 through 29 and enter zero on line 30.)			
24 Moving expense (attach Form 3903)	24		
25 Employee business expenses (attach Form 2106)	25		
26 Payments to an individual retirement arrangement (from attached Form 5329, Part III)	26		
27 Payments to a Keogh (H.R. 10) retirement plan	27		
28 Forfeited interest penalty for premature withdrawal	28		
29 Scholarships and fellowships excluded (attach explanation)	29		
30 Total adjustments. Add lines 24 through 29		30	
31 Subtract line 30 from line 23		31	
32 Disability income exclusion (sick pay) (attach Form 2440)		32	
33 Adjusted gross income. Subtract line 32 from line 31. Enter here and on line 34		33	

Tax Computation	34	Amount from line 33	34			
	35	Enter itemized deductions from page 3, line 88	35			
	36	Enter: \$3,200 if qualifying widow(er) \$2,200 if single \$1,600 if married filing separately } (estates and trusts enter zero)	36			
	37	If line 35 is larger than line 36, subtract line 36 from line 35 and enter excess itemized deductions	37			
	38	If line 36 is larger than line 35, subtract line 35 from line 36 and enter difference	38			
	39	Tax table income: If an amount appears on line 37, subtract it from line 34 } If an amount appears on line 38, add it to line 34 }	39			
	Find your tax on the amount on line 39 in the Tax Tables and enter the tax on line 42. However, if: line 39 is more than \$20,000 (\$40,000 if box 6 checked), you have more exemptions than covered in the Tax Tables for your filing status, or this is a return of an Estate or Trust, use lines 40 through 42 to figure your tax.					
	40	Exemptions: a Individuals—Multiply \$750 by the number of exemptions on line 9 } b Estates and trusts—(see page 5 of instructions)	40			
	41	Taxable income. Subtract line 40 from line 39	41			
	42	Tax. Check if from <input type="checkbox"/> Tax Table (see instructions below line 39) or figure tax on the amount on line 41 by using <input type="checkbox"/> Tax Rate Schedule W, X, Y, or Z, OR if applicable: <input type="checkbox"/> alternative tax from Schedule D (Form 1040), <input type="checkbox"/> maximum tax from Form 4726	42			
43	Additional taxes. Check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	43				
44 Total. Add lines 42 and 43 ▶						
Credits	45	Credit for contributions to candidates for public office	45			
	46	Credit for child and dependent care expenses (attach Form 2441)	46			
	47	Investment credit (attach Form 3468)	47			
	48	Foreign tax credit (attach Form 1116)	48			
	49	Work Incentive (WIN) Credit (attach Form 4874)	49			
	50	New jobs-credit (attach Form 5884)	50			
	51	See page 1 of Instructions	51			
52	Total credits. Add lines 45 through 51	52				
53 Balance. Subtract line 52 from line 44 and enter difference (but not less than zero) ▶						
Other Taxes	54	Minimum tax. Check here <input type="checkbox"/> and attach Form 4625	54			
	55	Tax from recomputing prior year investment credit (attach Form 4255)	55			
	56	Tax on income "not effectively connected" with U.S. trade or business (from page 4, line 13)	56			
	57	Social security tax on tip income not reported to employer (attach Form 4137)	57			
	58	Uncollected employee social security tax on tips (from Form W-2)	58			
	59	Tax on an individual retirement arrangement (attach Form 5329)	59			
	60	Total Tax. Add lines 53 through 59 ▶	60			
Payments	61	Total Federal income tax withheld (attach Forms W-2, W-2G, and W-2P to front)	61			
	62	1977 estimated tax payments (include amount allowed as credit from 1976 return)	62			
	63	Earned income credit (See page 8 of Instructions) ▶	63			
	64	Amount paid with Form 4868	64			
	65	Excess FICA and RRTA tax withheld (two or more employers)	65			
	66	Credit for Federal tax on special fuels, etc. (attach Form 4136)	66			
	67	Credit from a Regulated Investment Company (attach Form 2439)	67			
	68	Credit for amount paid with Form 1040C	68			
	69	U.S. tax withheld at source (from page 4, line 10)	69			
	70	See page 1 of Instructions	70			
	71	Total. Add lines 61 through 70 ▶	71			
Refund or Due	72	If line 71 is larger than line 60, enter amount OVERPAID ▶	72			
	73	Amount of line 72 to be REFUNDED TO YOU ▶	73			
	74	Amount of line 72 to be credited on 1978 estimated tax ▶	74			
	75	If line 60 is larger than line 71, enter BALANCE DUE . Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order ▶	75			

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.

▶ Paid preparer's signature and identifying no. (see instructions)

▶ Your signature Date ▶ Paid preparer's address (or employer's name, address, and identifying no.)

Itemized 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.

76a State income taxes		80a Personal casualty or theft loss after insurance reimbursement	
b Local income taxes		Note: If you had more than one loss, omit lines 80a and b and see page 5 of Instructions.	
77 Total state and local income taxes. Enter here and on line 84		b Subtract \$100 or amount on line 80a, whichever is smaller	
78 Contributions (Itemize)		81 Casualty or theft loss. Enter here and on line 86	
.....		82 Other deductions (Itemize).	
.....		
.....		83 Total other deductions. Enter here and on line 87	
.....		84 Taxes (from line 77)	
.....		85 Contributions (from line 79)	
.....		86 Casualty or theft loss (from line 81)	
.....		87 Other deductions (from line 83)	
79 Total contributions. Enter here and on line 85		88 Total deductions. Enter here and on page 2, line 35	

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 7? Yes No
If "Yes," state amount \$
- I** Did you file a U.S. income tax return for any year before 1977? 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 62, 64 and 68.....
.....

- 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 69								
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 56								

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.)

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)	
			\$	\$	\$	\$	
14 Net gain. Enter on line 8 above						\$	