

Department of the Treasury
Internal Revenue Service

For the year January 1–December 31, 1978, or other taxable year beginning

....., 1978, and ending, 19.....

Please print or type

Your 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 _____

Please attach Copy B of Forms W-2 here

Filing Status and Exemptions for Individuals		Regular		Age 65 or over		Blind		Enter total
Filing status (Check only one box)		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 3 of Instructions.							

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

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

10	Wages, salaries, tips, and other employee compensation (Attach Forms W-2.)			10
11	Interest income			11
12a	Dividends (see instructions), 12b Exclusion, Subtract line 12b from 12a ▶			12c
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	Taxable part 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, royalties, pensions, annuities, partnerships, estates or trusts, etc. (attach Schedule E (Form 1040))			20
21	Farm income or (loss) (attach Schedule F (Form 1040))			21
22	Other income (state nature and source) ▶			22
23	Total effectively connected income. Add lines 10, 11, 12c and 13 through 22 ▶			23
Adjustments to Income				
24	Moving expense (attach Form 3903)	24		
25	Employee business expenses (attach Form 2106)	25		
26	Payments to an IRA (see page 4 of Instructions)	26		
27	Payments to a Keogh (H.R. 10) retirement plan	27		
28	Interest penalty due to early withdrawal of savings	28		
29	Scholarships and fellowships excluded	29		
30	Total adjustment. Add lines 24 through 29 ▶			30
31	Subtract line 30 from line 23			31
32	Disability income exclusion (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 87 35

36 Enter: { \$3,200 if qualifying widow(er) } (estates and trusts enter zero) 36
 { \$2,200 if single }
 { \$1,600 if married filing separately }

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 } 39
 If an amount appears on line 38, add it to line 34

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 (see instructions) 40

41 Taxable income. Subtract line 40 from line 39 41

42 Tax. Check if from Tax Table (see instructions below line 39) or figure tax on the amount on line 41 by using Tax Rate Schedule W, X, Y, or Z, OR if applicable: alternative tax from Schedule D (Form 1040), maximum tax from Form 4726 42

43 Additional taxes. Check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax 43

44 Total. Add lines 42 and 43 44

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 Residential energy credits (attach Form 5695) 51

52 Total credits. Add lines 45 through 51 (include General Tax Credit if applicable) 52

53 Balance. Subtract line 52 from line 44 and enter difference (but not less than zero) 53

Other Taxes

54 Minimum tax. Check here and attach Form 4625 54

55 Tax from recomputing prior-year investment credit (attach Form 4255) 55

56 Tax on income not connected with U.S. trade or business (from page 4, line 100) 56

57 Social security (FICA) 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 IRA (attach Form 5329) 59

60 Total Tax. Add lines 53 through 59 (include WIN tax if applicable) 60

Payments

61 Total Federal income tax withheld (attach Forms W-2, W-2G, and W-2P to front) 61

62 1978 estimated tax payments and credit from 1977 return 62

63 Earned income credit (see 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 and oils (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 97) 69

70 Total. Add lines 61 through 69 70

Refund or Due

71 If line 70 is larger than line 60, enter amount OVERPAID 71

72 Amount of line 71 to be REFUNDED TO YOU 72

73 Amount of line 71 to be credited on 1979 estimated tax 73

74 If line 60 is larger than line 70, 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 74

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.

Your signature _____ Date _____

Please Sign Here

Paid Preparer's information: Preparer's signature _____, Firm's name (or yours, if self-employed), address and ZIP code _____, E.I. No. _____, Date _____

Preparer's social security no. _____, Check if self-employed

Itemized Deductions

In this schedule list your deductions from income connected with a U.S. trade or business.

Table with columns for deduction type, amount, and total. Rows include State income taxes (75a, 75b), Total state and local income taxes (76), Contributions (77), Personal casualty or theft loss (79a), Subtract \$100 (b), Casualty or theft loss (80), Miscellaneous deductions (81), Total miscellaneous deductions (82), Taxes (83), Contributions (84), Casualty or theft loss (85), Miscellaneous deductions (86), and Total deductions (87).

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 For nonresident aliens from tax treaty countries. Give number of days...
H For residents of American Samoa, Canada, Mexico, or Japan. Did your spouse contribute...
I Did you file a U.S. income tax return for any year before 1978?
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?
L If you claim the benefits of a U.S. income tax convention with a foreign country, please give the following information:
Country
Kind and amount of exempt income you claim. Also identify the applicable tax treaty:
for 1978
for earlier years
Were you subject to tax in that country on any of the income you claim is entitled to the convention benefits?
Did you have a permanent establishment (as defined by the tax convention) in the U.S. at any time during 1978?
M If you file this return to report community income, give spouse's name, address, and social security number. Also, show Internal Revenue address where his or her return was filed
N Did you file Form 1040C or Form 2063 during the tax year?
If "Yes," show Internal Revenue address where you filed
Date filed

Computation of Tax on Income Not Connected with U.S. Trade or Business
 (On an attachment, please show names and addresses of withholding agents and payers of income.)

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%
88 Dividends paid by:								
a U.S. corporations								
b Foreign corporations								
89 Interest:								
a Mortgage								
b Paid by foreign corporations								
c Others								
90 Copyrights								
91 Industrial royalties								
92 Natural resources								
93 Real property income								
94 Pensions and annuities								
95 Capital gains (enter gain from line 101 below)								
96 Other (specify)								
.....								
.....								
97 Total tax withheld at source. Enter here and on Form 1040NR, line 69								
98 Total income (add lines 88 through 96 for each column)								
99 Tax on income (multiply income on line 98 by rate of tax)								
100 Total tax on income not connected with U.S. trade or business (total of amounts on line 99). Enter here and on Form 1040NR, line 56								

Enter only the gains and losses from property sales or exchanges that are from sources within the U.S. and not connected with a U.S. business. (Include all amounts listed in the instructions for page 4, except amounts described in paragraph 1.)

Report property sales or exchanges that are connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

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 later improvements (if not bought, attach explanation); and expense of sale	Add columns (d) and (e); then subtract column (f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
			\$	\$	\$	\$
101 Net gain. Enter on line 95 above						\$