

# U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1981, or other tax year beginning

# 1981

....., 1981, and ending ....., 19.....

Please print or type

Your first name and initial	Last name	<b>For Paperwork Reduction Act Notice, see page 1 of instructions</b>
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 tax 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 Canada or Mexico, or a national of the U.S.							
2 <input type="checkbox"/> Other single nonresident alien							
3 <input type="checkbox"/> Married resident of Canada or Mexico, or a national of the U.S.							
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.

7a List first names of dependent children (applies to residents of Canada, Mexico, and Japan, and to nationals of the U.S.). Japanese children must live with parent in U.S. **Enter number** ▶

b Other dependents (applies to residents of Canada and Mexico, and to nationals of the U.S.). Give full name, relationship, and months lived with you. **Enter number** ▶

c Total number of exemptions claimed (add lines 1 through 7b) . . . . . ▶

Please attach Copy B of your Forms W-2 here

8 Wages, salaries, tips, etc. . . . .				<b>8</b>
9a Interest income . . . . .	9a			
b Dividends . . . . .	9b			
c Total. Add lines 9a and 9b . . . . .	9c			
d Exclusion (see page 4 of Instructions) . . . . .	9d			
e Subtract line 9d from line 9c (but not less than zero) . . . . .				<b>9e</b>
10 Refunds of State and local income taxes (see page 4 of Instructions) . . . . .				<b>10</b>
11 Scholarships and fellowships (attach explanation) . . . . .				<b>11</b>
12 Business income or (loss) (attach Schedule C (Form 1040)) . . . . . ▶				<b>12</b>
13 Capital gain or (loss) (attach Schedule D (Form 1040)) . . . . .				<b>13</b>
14 40% of capital gain distributions not reported on line 13 (see page 5 of Instructions) . . . . .				<b>14</b>
15 Supplemental gains or (losses) (attach Form 4797) . . . . .				<b>15</b>
16 Fully taxable pensions and annuities not reported on line 17 . . . . .				<b>16</b>
17a Other pensions and annuities. Total received . . . . .	17a			
b Taxable amount, if any, from worksheet on page 5 of Instructions . . . . .				<b>17b</b>
18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040)) . . . . .				<b>18</b>
19 Farm income or (loss) (attach Schedule F (Form 1040)) . . . . . ▶				<b>19</b>
20a Unemployment compensation (insurance). Total received . . . . .	20a			
b Taxable amount, if any, from worksheet on page 5 of Instructions . . . . .				<b>20b</b>
21 Other income (state nature and source) ▶				<b>21</b>
22 Total effectively connected income. Add amounts in column for lines 8 through 21 . . . . . ▶				<b>22</b>

Please attach Check or Money Order here

23 Moving expense (attach Form 3903) . . . . .	<b>23</b>			
24 Employee business expenses (attach Form 2106) . . . . .	<b>24</b>			
25 Payments to an IRA (enter code from page 6 .....)	<b>25</b>			
26 Payments to a Keogh (H.R. 10) retirement plan . . . . .	<b>26</b>			
27 Interest penalty on early withdrawal of savings . . . . .	<b>27</b>			
28 Scholarships and fellowships excluded . . . . .	<b>28</b>			
29 Disability income exclusion (attach Form 2440) . . . . .	<b>29</b>			
30 Other adjustments—See page 6 ▶	<b>30</b>			
31 Total adjustments. Add lines 23 through 30 . . . . . ▶				<b>31</b>
32 Adjusted gross income. Subtract line 31 from line 22. Enter here and on line 33 . . . . . ▶				<b>32</b>

<b>Tax Computation</b>	33	Amount from line 32 (adjusted gross income)	33	
	34	Enter itemized deductions (from page 3, line 88)	34	
	35	Enter: { \$3,400 if qualifying widow(er) . . . } { \$2,300 if single . . . } (estates and trusts enter zero)	35	
	36	If line 34 is larger than line 35, subtract line 35 from line 34 and enter excess itemized deductions	36	
	37	If line 35 is larger than line 34, subtract line 34 from line 35 and enter difference	37	
	38	{ If an amount appears on line 36, subtract it from line 33 } { If an amount appears on line 37, add it to line 33 }	38	
	39	Exemptions (see page 7 of Instructions)	39	
	40	Taxable income. Subtract line 39 from line 38	40	
	41	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule W, X, Y, or Z, <input type="checkbox"/> Schedule D (Form 1040), or <input type="checkbox"/> 4726. (See Instructions for line 41.)	41	
	42	Additional taxes. (See page 7 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> Section 72(m)(5) penalty tax.	42	
43	<b>Total.</b> Add lines 41 and 42	43		

<b>Credits</b>	44	Credit for contributions to candidates for public office	44	
	45	Credit for child and dependent care expenses (attach Form 2441)	45	
	46	Investment credit (attach Form 3468)	46	
	47	Foreign tax credit (attach Form 1116)	47	
	48	Work incentive (WIN) credit (attach Form 4874)	48	
	49	Jobs credit (attach Form 5884)	49	
	50	Residential energy credit (attach Form 5695)	50	
51	<b>Total credits.</b> Add lines 44 through 50	51		
52	<b>Balance.</b> Subtract line 51 from line 43 and enter difference (but not less than zero)	52		

<b>Other Taxes</b>	53	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/>	53	
	54	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	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 101)	56	
	57	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	57	
	58	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	58	
	59	Tax on an IRA (attach Form 5329)	59	
60	Advance earned income credit (EIC) payments received (from Form W-2)	60		
61	<b>Total tax.</b> Add lines 52 through 60	61		

<b>Payments</b>	62	Total Federal income tax withheld (attach Forms W-2, W-2G, and W-2P to front)	62	
	63	1981 estimated tax payments and amount applied from 1980 return	63	
	64	Earned income credit (see pages 8 and 11 of Instructions)	64	
	65	Amount paid with Form 4868	65	
	66	Excess FICA and RRTA tax withheld (two or more employers)	66	
	67	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	67	
	68	Regulated Investment Company credit (attach Form 2439)	68	
	69	Credit for amount paid with Form 1040C	69	
	70	U.S. tax withheld at source (from page 4, line 98)	70	
	71	<b>Total.</b> Add lines 62 through 70	71	

<b>Refund or Balance Due</b>	72	If line 71 is larger than line 61, enter amount <b>OVERPAID</b>	72	
	73	Amount of line 72 to be <b>REFUNDED TO YOU</b>	73	
	74	Amount of line 72 to be applied to your 1982 estimated tax	74	
	75	If line 61 is larger than line 71, enter <b>BALANCE DUE</b> . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040NR" on it. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 9 of Instructions.) \$	75	

**Please Sign Here**

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

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**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP code	

**Itemized Deductions**

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

<b>76a</b> State income taxes . . . . .		<b>80a</b> Personal casualty or theft loss after insurance reimbursement . . . . .	
<b>b</b> Local income taxes . . . . .		<b>b</b> Subtract \$100 . . . . .	100 00
<b>77</b> Total State and local income taxes. Enter here and on line <b>84</b> . . . . .		<b>81</b> Casualty or theft loss. Enter here and on line <b>86</b> . (You must attach Form 4684 if line 81 is \$1,000 or more, OR if certain other situations apply. See page 9 of Instructions) . . . . .	
<b>78</b> Contributions (Itemize) .....		<b>82</b> Miscellaneous deductions (Itemize) .....	
.....		.....	
.....		<b>83</b> Total miscellaneous deductions. Enter here and on line <b>87</b> . . . . .	
.....		<b>84</b> Taxes (from line 77) . . . . .	
.....		<b>85</b> Contributions (from line 79) . . . . .	
.....		<b>86</b> Casualty or theft loss (from line 81) . . . . .	
.....		<b>87</b> Miscellaneous deductions (from line 83) . . . . .	
<b>79</b> Total contributions. Enter here and on line <b>85</b> . . . . .		<b>88</b> Total deductions. Enter here and on page 2, line 34 . . . . .	

Please Answer All Questions (Enter "N/A" for questions that do not apply to you.)

- 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** For nonresident aliens from tax treaty countries. Give number of days (including vacation and non-work days) you were in the U.S. during 1981 .....
- H** For residents of Canada, Mexico, or Japan, or a national of the United States. Did your spouse contribute to the support of any children claimed on Form 1040NR, line 7a? .  Yes  No  
 If "Yes," state amount \$.....  
 If you were a resident of Japan for any part of the tax year, furnish your total foreign source income in the space provided below so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the U.S. and Japan.  
 Total foreign source income (not effectively connected with a U.S. trade or business) .....
- I** Did you file a U.S. income tax return for any year before 1981? . . . . .  Yes  No  
 If "Yes," give the latest year and form number .....
- To which Internal Revenue Service Center was it sent? .....
- J** To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 63, 65, and 69? .....

- 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 item of this income and the reason it was excluded from gross income.
- L** If you claimed the benefits of a U.S. income tax treaty 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 1981 .....
- for earlier years.....
- Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? . . . . .  Yes  No
- Did you have a permanent establishment (as defined by the tax treaty) in the U.S. at any time during 1981? . . .  Yes  No
- M** If you file this return to report community income, give spouse's name, address, and social security number. Also, show the address of the Internal Revenue Service Center where his or her return was filed .....
- N** If you file this return for a trust, does the trust have a U.S. business? . . . . .  Yes  No  
 If "Yes," give name and address .....
- O** Did you file Form 1040C or Form 2063 during the tax year? . . . . .  Yes  No  
 If "Yes," show the address of the Internal Revenue Service Office 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.)

Table with 7 columns: Nature of income, U.S. tax withheld at source, (a) 2%, (b) 5%, (c) 10%, (d) 15%, (e) 27 1/2%, (f) 30%, (g) Other (specify) %.

Gains and Losses from Sales or Exchanges of Property

Table with 6 columns: Kind of property and description, Date of acquisition, Date of sale, Gross sales price less expense of sale, Depreciation allowed, Cost or other basis, Add columns (d) and (e); then subtract column (f).

102 Net gain. Enter on line 96 above.