

# U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1985, or other tax year beginning

OMB No. 1545-0089

# 1985

, 1985, 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 number
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 (if same as above, write "Same")		Give address in the country where you are a permanent resident (if same as above, write "Same")

Please attach Copy B of your Forms W-2, W-2G, and W-2P 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	
<b>1</b>	<input type="checkbox"/> Single resident of Canada or Mexico, or a U. S. national							
<b>2</b>	<input type="checkbox"/> Other single nonresident alien							
<b>3</b>	<input type="checkbox"/> Married resident of Canada or Mexico, or a U.S. national							
<b>4</b>	<input type="checkbox"/> Married resident of Japan (Spouse must live in the U.S.)							
<b>5</b>	<input type="checkbox"/> Other married nonresident alien							
<b>6</b>	<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.

<b>7 a</b> List first names of your dependent children who lived with you (applies to residents of Canada, Mexico, and Japan, and to U.S. nationals). Japanese children must live with parent in U.S. <b>Enter number ▶</b>			
<b>b</b> List first names of your dependent children who did not live with you (applies to residents of Canada, Mexico, and U.S. nationals). (If pre-1985 agreement, check here <input type="checkbox"/> .) <b>Enter number ▶</b>			
<b>c</b> Other dependents (applies to residents of Canada and Mexico, and to U.S. nationals). Give full name, relationship, and months lived with you. <b>Enter number ▶</b>			
<b>d</b> Total number of exemptions claimed (add lines 1 through 7c) <b>▶</b>			

  

<b>8</b> Wages, salaries, tips, etc. (Attach Form(s) W-2.)	<b>8</b>		
<b>9</b> Interest income	<b>9</b>		
<b>10 a</b> Dividends (see Instructions) _____, <b>10b</b> Exclusion _____	<b>10c</b>		
<b>c</b> Subtract line 10b from line 10a and enter the result.	<b>11</b>		
<b>11</b> Taxable refunds of state and local income taxes (see page 6 of Instructions)	<b>12</b>		
<b>12</b> Scholarships and fellowships (attach explanation—see page 6 of Instructions)	<b>13</b>		
<b>13</b> Business income or (loss) (attach Schedule C (Form 1040))	<b>14</b>		
<b>14</b> Capital gain or (loss) (attach Schedule D (Form 1040))	<b>15</b>		
<b>15</b> 40% of capital gain distributions not reported on line 14 (see page 6 of Instructions)	<b>16</b>		
<b>16</b> Other gains or (losses) (attach Form 4797)	<b>17</b>		
<b>17</b> Fully taxable pensions, IRA distributions, and annuities not reported on line 18 (see page 7)	<b>18a</b>		
<b>18 a</b> Other pensions and annuities, including rollovers. Total received	<b>18b</b>		
<b>b</b> Taxable amount, if any, from the worksheet on page 7 of Instructions	<b>19</b>		
<b>19</b> Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))	<b>20</b>		
<b>20</b> Farm income or (loss) (attach Schedule F (Form 1040))	<b>21a</b>		
<b>21 a</b> Unemployment compensation (insurance). Total received	<b>21b</b>		
<b>b</b> Taxable amount, if any, from the worksheet on page 7 of Instructions	<b>22</b>		
<b>22</b> Other income (list type and amount—see page 8 of Instructions)	<b>23</b>		
<b>23</b> Add lines 8 through 22. <b>This is your total effectively connected income</b> <b>▶</b>			

  

<b>24</b> Moving expense (attach Form 3903)	<b>24</b>		
<b>25</b> Employee business expense (attach Form 2106)	<b>25</b>		
<b>26</b> IRA deduction, from the worksheet on page 8	<b>26</b>		
<b>27</b> Keogh retirement plan deduction	<b>27</b>		
<b>28</b> Penalty on early withdrawal of savings	<b>28</b>		
<b>29</b> Scholarships and fellowships excluded	<b>29</b>		
<b>30</b> Add lines 24 through 29 (see Instructions). <b>These are your total adjustments</b> <b>▶</b>	<b>30</b>		
<b>31</b> Subtract line 30 from line 23. Enter here and on line 32. <b>This is your adjusted gross income</b> <b>▶</b>	<b>31</b>		

Please attach Check or Money Order here

Income Effectively Connected with U.S. Trade or Business

Adjustments

<b>Tax Computation</b>	<b>32</b> Amount from line 31 (adjusted gross income) . . . . .	<b>32</b>		
	<b>33</b> Enter itemized deductions (from page 3, line 83) . . . . .	<b>33</b>		
	<b>34</b> Enter: { \$3,540 if qualifying widow(er) . . . . . } { \$2,390 if single . . . . . } (estates and trusts enter zero) . . . . .	<b>34</b>		
	<b>35</b> If line 33 is larger than line 34, subtract line 34 from line 33 and enter excess itemized deductions	<b>35</b>		
	<b>36</b> If line 34 is larger than line 33, subtract line 33 from line 34 and enter difference . . . . .	<b>36</b>		
	<b>37</b> { If an amount appears on line 35, subtract it from line 32 } { If an amount appears on line 36, add it to line 32 }	<b>37</b>		
	<b>38</b> Exemptions (see page 9 of Instructions) . . . . .	<b>38</b>		
	<b>39</b> <b>Taxable income.</b> Subtract line 38 from line 37. Enter the result (but not less than zero) . . . . .	<b>39</b>		
	<b>40</b> Enter tax here. Check if from <input type="checkbox"/> Tax Table, or <input type="checkbox"/> Tax Rate Schedule W, X, Y, or Z . . . . .	<b>40</b>		
	<b>41</b> Additional taxes. (See page 9 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, or <input type="checkbox"/> Form 5544 . . . . .	<b>41</b>		
<b>42</b> Add lines 40 and 41. <b>Enter the total</b> . . . . . ▶	<b>42</b>			

<b>Credits</b>	<b>43</b> Credit for child and dependent care expenses (attach Form 2441) . . . . .	<b>43</b>		
	<b>44</b> Residential energy credit (attach Form 5695) . . . . .	<b>44</b>		
	<b>45</b> Partial credit for political contributions for which you have receipts . . . . .	<b>45</b>		
	<b>46</b> Add lines 43 through 45. These are your total personal credits . . . . .	<b>46</b>		
	<b>47</b> Subtract line 46 from line 42. Enter the result (but not less than zero).	<b>47</b>		
	<b>48</b> Foreign tax credit (attach Form 1116) . . . . .	<b>48</b>		
	<b>49</b> General business credit. Check if from <input type="checkbox"/> Form 3800, <input type="checkbox"/> Form 3468, <input type="checkbox"/> Form 5884, <input type="checkbox"/> Form 6478 . . . . .	<b>49</b>		
<b>50</b> Add lines 48 and 49. These are your total business and other credits . . . . .	<b>50</b>			
<b>51</b> Subtract line 50 from line 47. Enter the result (but not less than zero) . . . . . ▶	<b>51</b>			

<b>Other Taxes</b>	<b>52</b> Alternative minimum tax (attach Form 6251) . . . . .	<b>52</b>		
	<b>53</b> Tax from recapture of investment credit (attach Form 4255) . . . . .	<b>53</b>		
	<b>54</b> Tax on income not effectively connected with a U.S. trade or business (from page 4, line 97) . . . . .	<b>54</b>		
	<b>55</b> Social security tax on tip income not reported to employer (attach Form 4137) . . . . .	<b>55</b>		
	<b>56</b> Tax on an IRA (attach Form 5329) . . . . .	<b>56</b>		
	<b>57</b> Add lines 51 through 56. <b>This is your total tax</b> . . . . . ▶	<b>57</b>		

<b>Payments</b>	<b>58</b> Federal income tax withheld . . . . .	<b>58</b>		
	<b>59</b> 1985 estimated tax payments and amount applied from 1984 return . . . . .	<b>59</b>		
	<b>60</b> Earned income credit (see page 11 of Instructions) . . . . .	<b>60</b>		
	<b>61</b> Amount paid with Form 4868 . . . . .	<b>61</b>		
	<b>62</b> Excess social security tax and RRTA tax withheld (two or more employers) . . . . .	<b>62</b>		
	<b>63</b> Credit for Federal tax on gasoline and special fuels (attach Form 4136) . . . . .	<b>63</b>		
	<b>64</b> Regulated Investment Company credit (attach Form 2439) . . . . .	<b>64</b>		
	<b>65</b> Credit for amount paid with Form 1040C . . . . .	<b>65</b>		
	<b>66</b> U.S. tax withheld at source (from page 4, line 94) . . . . .	<b>66</b>		
	<b>67</b> Add lines 58 through 66. <b>These are your total payments</b> . . . . . ▶	<b>67</b>		

<b>Refund or Amount You Owe</b>	<b>68</b> If line 67 is larger than line 57, enter amount <b>OVERPAID</b> . . . . . ▶	<b>68</b>		
	<b>69</b> Amount of line 68 to be <b>REFUNDED TO YOU</b> . . . . . ▶	<b>69</b>		
	<b>70</b> Amount of line 68 to be applied to your 1986 estimated tax . . . . . ▶	<b>70</b>		
	<b>71</b> If line 57 is larger than line 67, enter <b>AMOUNT YOU OWE</b> . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1985 Form 1040NR" on it. ▶ Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 11. Penalty: \$	<b>71</b>		

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer's Use Only</b>	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 (See page 12 of the Instructions.)**

<p><b>72a</b> State income taxes . . . . .</p> <p><b>b</b> Local income taxes . . . . .</p> <p><b>73</b> Total state and local income taxes. <b>Enter here and on line 79</b> . . . ▶</p>		<p><b>76</b> Total casualty or theft loss(es). (You must attach Form 4684 or similar statement.) <b>Enter here and on line 81</b> . . . . . ▶</p>
<p><b>74a</b> Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 74b.) . . .</p> <p><b>b</b> Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶</p> <p>-----</p> <p>-----</p> <p><b>c</b> Other than cash. (You must attach Form 8283 if over \$500.) . . . . .</p> <p><b>d</b> Carryover from prior years . . . . .</p>		<p><b>77</b> Miscellaneous deductions (list type and amount) ▶</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p> <p><b>78</b> Total miscellaneous deductions. <b>Enter here and on line 82</b> . . . ▶</p>
<p><b>75</b> Total contributions. Add lines 74a through 74d. <b>Enter here and on line 80</b> . . . . . ▶</p>		<p><b>79</b> Taxes (from line 73) . . . . .</p> <p><b>80</b> Contributions (from line 75) . . . . .</p> <p><b>81</b> Casualty or theft loss(es) (from line 76)</p> <p><b>82</b> Miscellaneous deductions (from line 78)</p> <p><b>83</b> Total deductions. Add lines 79 through 82. <b>Enter here and on page 2, line 33</b> . . . . . ▶</p>

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

<p><b>A</b> What country issued your passport? .....</p> <p><b>B</b> Were you ever a U.S. citizen? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>C</b> Give the purpose of your visit to the U.S. ....</p> <p>-----</p> <p><b>D</b> Type of entry visa and visa number .....</p> <p>----- and type of current visa .....</p> <p><b>E</b> Did you give up your permanent residence as an immigrant in the U.S. this year? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>F</b> 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.) .....</p> <p>-----</p> <p><b>G</b> Give number of days (including vacation and non-work days) you were in the U.S. during 1985 .....</p> <p><b>H</b> If you are a resident of Canada, Mexico, or Japan, or a U. S. national, did your spouse contribute to the support of any children claimed on Form 1040NR, line 7a or 7b? . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," state amount \$ .....</p> <p>If you were a resident of Japan for any part of the tax year, furnish your total foreign source income not effectively connected with a U.S. trade or business 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.</p> <p>Total foreign source income (not effectively connected with a U.S. trade or business) .....</p> <p><b>I</b> Did you file a U.S. income tax return for any year before 1985? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," give the latest year and form number .....</p> <p>-----</p> <p>To which Internal Revenue Service Center was it sent? .....</p> <p>-----</p>	<p><b>J</b> To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 59, 61, and 65? .....</p> <p>-----</p> <p><b>K</b> Have you excluded from the gross income shown on this return any amount, other than foreign source income not effectively connected with a U.S. trade or business? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," attach a statement showing amount (other than amounts shown in Question L), nature, and source of each item of this income and the reason it was excluded from gross income.</p> <p><b>L</b> If you claimed the benefits of a U.S. income tax treaty with a foreign country, please give the following information:</p> <p>Country .....</p> <p>Kind and amount of income exempt from or subject to a reduced rate of tax. Also identify the applicable tax treaty article: for 1985 .....</p> <p>-----</p> <p>for 1984 .....</p> <p>-----</p> <p>Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the U.S. at any time during 1985? . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>M</b> 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 .....</p> <p>-----</p> <p>-----</p> <p><b>N</b> If you file this return for a trust, does the trust have a U.S. business? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," give name and address .....</p> <p>-----</p> <p>-----</p>
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