

# U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0089

For the year January 1-December 31, 1986, or other tax year beginning

# 1986

1986, 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 or rural route) (If you have a P.O. Box, see page 4 of Instructions.)		
City, town or post office, state, and ZIP code	Check whether <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary	If this address is different from the one shown on your 1985 return, check here <input type="checkbox"/>
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	
1	<input type="checkbox"/> Single resident of Canada or Mexico, or a U. S. national							
2	<input type="checkbox"/> Other single nonresident alien							
3	<input type="checkbox"/> Married resident of Canada or Mexico, or a U.S. national							
4	<input type="checkbox"/> Married resident of Japan or Republic of Korea (South)							
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.

7 a List first names of your dependent children who lived with you (applies to residents of Canada, Mexico, Japan, and Republic of Korea, and to U.S. nationals). <b>Enter number ▶</b>
7 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>
7 c 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>
7 d Total number of exemptions claimed (add lines 1 through 7c) <b>▶</b>

Please attach Check or Money Order here

8 Wages, salaries, tips, etc. (Attach Form(s) W-2.)		8	
9 Interest income		9	
10 a Dividends (see Instructions) _____, 10b Exclusion _____			
10 c Subtract line 10b from line 10a and enter the result . . . . .		10c	
11 Taxable refunds of state and local income taxes (see page 6 of Instructions)		11	
12 Scholarships and fellowships (attach explanation—see page 6 of Instructions)		12	
13 Business income or (loss) (attach Schedule C (Form 1040))		13	
14 Capital gain or (loss) (attach Schedule D (Form 1040))		14	
15 40% of capital gain distributions not reported on line 14 (see page 6 of Instructions)		15	
16 Other gains or (losses) (attach Form 4797)		16	
17 Fully taxable pensions, IRA distributions, and annuities not reported on line 18 (see page 6)		17	
18 a Other pensions and annuities, including rollovers. Total received <b>18a</b> _____			
18 b Taxable amount, if any, from the worksheet on page 7 of Instructions		18b	
19 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))		19	
20 Farm income or (loss) (attach Schedule F (Form 1040))		20	
21 a Unemployment compensation (insurance). Total received <b>21a</b> _____			
21 b Taxable amount, if any, from the worksheet on page 7 of Instructions		21b	
22 Other income (list type and amount—see page 8 of Instructions)			
22		22	
23 Add lines 8 through 22. <b>This is your total effectively connected income</b> . . . . . <b>▶</b>		23	
24 Moving expense (attach Form 3903)	24		
25 Employee business expense (attach Form 2106)	25		
26 IRA deduction, from the worksheet on page 8 . . . . .	26		
27 Keogh retirement plan and self-employed SEP deduction . . . . .	27		
28 Penalty on early withdrawal of savings . . . . .	28		
29 Scholarships and fellowships excluded . . . . .	29		
30 Add lines 24 through 29 (see Instructions). <b>These are your total adjustments</b> . . . . . <b>▶</b>		30	
31 Subtract line 30 from line 23. Enter here and on line 32. <b>This is your adjusted gross income</b> <b>▶</b>		31	

<b>Tax Computation</b>	<b>32</b> Amount from line 31 (adjusted gross income) . . . . .	<b>32</b>		
	<b>33</b> Enter: { \$3,670 if qualifying widow(er) . . . . . \$2,480 if single . . . . . \$1,835 if married filing separately. } (estates and trusts enter zero) . . . . .	<b>33</b>		
	<b>34</b> Add lines 32 and 33 . . . . .	<b>34</b>		
	<b>35</b> Enter itemized deductions (from page 3, line 81) . . . . .	<b>35</b>		
	<b>36</b> Subtract line 35 from line 34 and enter difference (but not less than zero) . . . . .	<b>36</b>		
	<b>37</b> Exemptions (see page 9 of Instructions) . . . . .	<b>37</b>		
	<b>38 Taxable income.</b> Subtract line 37 from line 36. Enter the result (but not less than zero) . . . . .	<b>38</b>		
	<b>39</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>39</b>		
	<b>40</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>40</b>		
	<b>41</b> Add lines 39 and 40. <b>Enter the total</b> . . . . . ▶	<b>41</b>		

<b>Credits</b>	<b>42</b> Credit for child and dependent care expenses (attach Form 2441) . . . . .	<b>42</b>			
	<b>43</b> Partial credit for political contributions for which you have receipts . . . . .	<b>43</b>			
	<b>44</b> Add lines 42 and 43. Enter the total . . . . .	<b>44</b>			
	<b>45</b> Subtract line 44 from line 41. Enter the result (but not less than zero) . . . . .	<b>45</b>			
	<b>46</b> Foreign tax credit (attach Form 1116) . . . . .	<b>46</b>			
	<b>47</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, or <input type="checkbox"/> Form 6765, . . . . .	<b>47</b>			
	<b>48</b> Add lines 46 and 47. Enter the total . . . . .	<b>48</b>			
<b>49</b> Subtract line 48 from line 45. Enter the result (but not less than zero) . . . . . ▶	<b>49</b>				

<b>Other Taxes</b>	<b>50</b> Alternative minimum tax (attach Form 6251) . . . . .	<b>50</b>		
	<b>51</b> Tax from recapture of investment credit (attach Form 4255) . . . . .	<b>51</b>		
	<b>52</b> Tax on income not effectively connected with a U.S. trade or business (from page 4, line 95) . . . . .	<b>52</b>		
	<b>53</b> Social security tax on tip income not reported to employer (attach Form 4137) . . . . .	<b>53</b>		
	<b>54</b> Tax on an IRA (attach Form 5329) . . . . .	<b>54</b>		
	<b>55</b> Add lines 49 through 54. <b>This is your total tax</b> . . . . . ▶	<b>55</b>		

<b>Payments</b>	<b>56</b> Federal income tax withheld . . . . .	<b>56</b>		
	<b>57</b> 1986 estimated tax payments and amount applied from 1985 return . . . . .	<b>57</b>		
	<b>58</b> Earned income credit (see page 11 of Instructions) . . . . .	<b>58</b>		
	<b>59</b> Amount paid with Form 4868 . . . . .	<b>59</b>		
	<b>60</b> Excess social security tax and RRTA tax withheld (two or more employers) . . . . .	<b>60</b>		
	<b>61</b> Credit for Federal tax on gasoline and special fuels (attach Form 4136) . . . . .	<b>61</b>		
	<b>62</b> Regulated Investment Company credit (attach Form 2439) . . . . .	<b>62</b>		
	<b>63</b> Credit for amount paid with Form 1040C . . . . .	<b>63</b>		
	<b>64</b> U.S. tax withheld at source (from page 4, line 92) . . . . .	<b>64</b>		
	<b>65</b> Add lines 56 through 64. <b>These are your total payments</b> . . . . . ▶	<b>65</b>		

<b>Refund or Amount You Owe</b>	<b>66</b> If line 65 is larger than line 55, enter amount <b>OVERPAID</b> . . . . . ▶	<b>66</b>	
	<b>67</b> Amount of line 66 to be <b>REFUNDED TO YOU</b> . . . . . ▶	<b>67</b>	
	<b>68</b> Amount of line 66 to be applied to your 1987 estimated tax. ▶	<b>68</b>	
	<b>69</b> If line 55 is larger than line 65, 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 "1986 Form 1040NR" on it . ▶ Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 11. Penalty: \$	<b>69</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	Your occupation in the U.S.	
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 11 of the Instructions.)

Table with columns for deduction categories (70a-73, 74-81) and corresponding amounts. Includes items like State income taxes, Cash contributions, and Total deductions.

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

Series of questions (A-N) regarding passport, citizenship, entry type, residence, and tax treaty information. Includes checkboxes for Yes/No and space for answers.

**Computation of Tax on Income Not Effectively Connected With a U.S. Trade or Business**  
*(Please attach Forms 1042S, SSA-1042S, RRB-1042S, 1001, or similar form)*

Nature of income	U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 13 of Instructions)				(e) Other (Specify)	
		(a) 5%	(b) 10%	(c) 15%	(d) 30%	----- %	----- %
<b>82</b> Dividends paid by:							
<b>a</b> U.S. corporations . . . . .							
<b>b</b> Foreign corporations . . . . .							
<b>83</b> Interest:							
<b>a</b> Mortgage . . . . .							
<b>b</b> Paid by foreign corporations . . . . .							
<b>c</b> Other . . . . .							
<b>84</b> Industrial royalties (patents, trademarks, etc.) . . . . .							
<b>85</b> Motion picture or t.v. copyright royalties . . . . .							
<b>86</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .							
<b>87</b> Real property income and natural resources royalties . . . . .							
<b>88</b> Pensions and annuities . . . . .							
<b>89</b> Social security benefits . . . . .							
<b>90</b> Gains (include capital gain from line 97 below) . . . . .							
<b>91</b> Other (specify) . . . . .							
<b>92</b> Total tax withheld at source. Enter here and on Form 1040NR, line 64 . . . . .							
<b>93</b> Total income (add lines 82 through 91 for each column) . . . . .							
<b>94</b> Tax on income (multiply income on line 93 by rate of tax at top of each column) . . . . .							

**95** Total tax on income not effectively connected with a U.S. trade or business (total of amounts on line 94). Enter here and on Form 1040NR, line 52 **▶**

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the U.S. and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest. Report these gains and losses on Schedule D (Form 1040).	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis, plus expense of sale	(f) LOSS		(g) GAIN	
						If column (e) is more than (d), subtract (d) from (e)	If column (d) is more than (e), subtract (e) from (d)		
<b>96</b> Add columns (f) and (g) . . . . .									
<b>97</b> Capital gain. Combine columns (f) and (g) of line 96 and enter the net gain (if zero or less, enter zero) here and on line 90 above <b>▶</b>									

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