

# U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0089

For the year January 1–December 31, 1987, or other tax year

# 1987

beginning

, 1987, 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.)		<b>Identifying or social security number</b>
City, town or post office, state, and ZIP code		Check whether <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary
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

<b>Filing Status and Exemptions for Individuals (See pages 4 and 5 of Instructions.)</b>					<b>7a</b>	<b>7b*</b>
Filing status (Check only one box)					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	} Personal exemption for spouse is not allowable if spouse is filing a return.			
<b>4</b>	<input type="checkbox"/>	Married resident of Japan or Republic of Korea (South)				
<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 Inst.)				

**Caution:** If you can be claimed as a dependent on another person's tax return (such as your parents' return), do not check box 7a. But be sure to check the box below line 34 on page 2.

7c Dependents (1) Name (first, initial, and last name)	(2) Check if under age 5	(3) If age 5 or over, dependent's social security number	(4) Relationship	(5) No. of months lived in your home in 1987

\* Applies only to residents of Canada, Mexico, Japan, Republic of Korea, and U.S. Nationals.

\*\* Applies only to residents of Canada, Mexico, and U.S. Nationals.

**d** If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here

**e** Total number of exemptions claimed (also complete line 34)

No. of boxes checked on 7a and 7b

\* No. of children on 7c who lived with you

\*\* No. of children on 7c who didn't live with you due to divorce or separation

\*\* No. of parents listed on 7c

\*\* No. of other dependents listed on 7c

Add numbers entered in boxes above

Please attach check or money order here

<b>Income Effectively Connected With U.S. Trade/Business</b>	<b>8</b> Wages, salaries, tips, etc. (attach Form(s) W-2)	<b>8</b>			
	<b>9</b> Taxable interest income	<b>9</b>			
	<b>10</b> Tax-exempt interest income (see page 6). DO NOT include on line 9.	<b>10</b>			
	<b>11</b> Dividend income	<b>11</b>			
	<b>12</b> Taxable refunds of state and local income taxes (see page 6 of Instructions)	<b>12</b>			
	<b>13</b> Scholarships and fellowships (attach explanation—see page 7 of Instructions)	<b>13</b>			
	<b>14</b> Business income or (loss) (attach Schedule C (Form 1040))	<b>14</b>			
	<b>15</b> Capital gain or (loss) (attach Schedule D (Form 1040))	<b>15</b>			
	<b>16</b> Other gains or (losses) (attach Form 4797)	<b>16</b>			
	<b>17 a</b> Pensions, IRA distributions, annuities, and rollovers. Total received	<b>17a</b>			
	<b>b</b> Taxable amount (see page 7 of Instructions)	<b>17b</b>			
<b>18</b> Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))	<b>18</b>				
<b>19</b> Farm income or (loss) (attach Schedule F (Form 1040))	<b>19</b>				
<b>20</b> Unemployment compensation (insurance) (see page 7 of Instructions)	<b>20</b>				
<b>21</b> Other income (list type and amount—see page 8 of Instructions)	<b>21</b>				
<b>22</b> Add lines 8, 9, 11–16, and 17b–21. This is your total effectively connected income	<b>22</b>				
<b>Adjustments</b>	<b>23</b> Reimbursed employee business expense from Form 2106	<b>23</b>			
	<b>24</b> IRA deduction (see page 8 of Instructions)	<b>24</b>			
	<b>25</b> Self-employed health insurance deduction, from worksheet on page 8	<b>25</b>			
	<b>26</b> Keogh retirement plan and self-employed SEP deduction	<b>26</b>			
	<b>27</b> Penalty on early withdrawal of savings	<b>27</b>			
	<b>28</b> Scholarships and fellowships excluded	<b>28</b>			
	<b>29</b> Add lines 23 through 28 (see Instructions). These are your total adjustments	<b>29</b>			
<b>30</b> Subtract line 29 from line 22. Enter here and on line 31. This is your adjusted gross income	<b>30</b>				

<b>Tax Computation</b>	<b>31</b> Amount from line 30 (adjusted gross income) . . . . .				<b>31</b>	
	<b>32</b> Enter <b>itemized deductions</b> (from page 3, Schedule A, line 10) . . . . .				<b>32</b>	
	<b>33</b> Subtract line 32 from line 31 and enter difference (but not less than zero) . . . . .				<b>33</b>	
	<b>34</b> Exemptions (see pages 5, 8, and 9 of Instructions) . . . . .				<b>34</b>	
	<b>Caution:</b> If you can be claimed as a dependent on another person's return, see page 5 and check here ► <input type="checkbox"/>				<b>35</b>	
	<b>35</b> <b>Taxable income.</b> Subtract line 34 from line 33. Enter the result (but not less than zero) . . . . .				<b>35</b>	
	<b>Caution:</b> If under age 14 and you have more than \$1,000 of investment income, check here . . . . . ► <input type="checkbox"/>				<b>36</b>	
	<b>36</b> Enter tax. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Schedule D, or <input type="checkbox"/> Form 8615				<b>36</b>	
<b>37</b> Additional taxes (see page 9). Check if from <input type="checkbox"/> Form 4970 or <input type="checkbox"/> Form 4972 . . . . .				<b>37</b>		
<b>38</b> Add lines 36 and 37. Enter the total . . . . . ►				<b>38</b>		
<b>Credits</b>	<b>39</b> Credit for child and dependent care expenses (attach Form 2441) . . . . .				<b>39</b>	
	<b>40</b> Subtract line 39 from line 38. Enter the result (but not less than zero) . . . . .				<b>40</b>	
	<b>41</b> Foreign tax credit (attach Form 1116) . . . . .	<b>41</b>				
	<b>42</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, <input type="checkbox"/> Form 6765, or <input type="checkbox"/> Form 8586 . . . . .	<b>42</b>				
	<b>43</b> Add lines 41 and 42. Enter the total . . . . .				<b>43</b>	
<b>44</b> Subtract line 43 from line 40. Enter the result (but not less than zero) . . . . . ►				<b>44</b>		
<b>Other Taxes</b>	<b>45</b> Alternative minimum tax (attach Form 6251) . . . . .				<b>45</b>	
	<b>46</b> Tax from recapture of investment credit (attach Form 4255) . . . . .				<b>46</b>	
	<b>47</b> Tax on income not effectively connected with a U.S. trade or business (from page 4, line 80) . . . . .				<b>47</b>	
	<b>48</b> Social security tax on tip income not reported to employer (attach Form 4137) . . . . .				<b>48</b>	
	<b>49</b> Tax on an IRA or a qualified retirement plan (attach Form 5329) . . . . .				<b>49</b>	
	<b>50</b> Transportation tax (see page 10 of Instructions) . . . . .				<b>50</b>	
<b>51</b> Add lines 44 through 50. <b>This is your total tax</b> . . . . . ►				<b>51</b>		
<b>Payments</b>	<b>52</b> Federal income tax withheld (including tax shown on Form(s) 1099) . . . . .	<b>52</b>				
	<b>53</b> 1987 estimated tax payments and amount applied from 1986 return . . . . .	<b>53</b>				
	<b>54</b> Earned income credit (see page 10 of Instructions) . . . . .	<b>54</b>				
	<b>55</b> Amount paid with Form 4868 (extension request) . . . . .	<b>55</b>				
	<b>56</b> Excess social security tax and RRTA tax withheld (see page 10) . . . . .	<b>56</b>				
	<b>57</b> Credit for Federal tax on gasoline and special fuels (attach Form 4136) . . . . .	<b>57</b>				
	<b>58</b> Regulated investment company credit (attach Form 2439) . . . . .	<b>58</b>				
	<b>59</b> Credit for amount paid with Form 1040C . . . . .	<b>59</b>				
	<b>60</b> U.S. tax withheld at source (from page 4, line 77) . . . . .	<b>60</b>				
	<b>61</b> U.S. tax withheld on dispositions of U.S. real property interests:					
	<b>a</b> From Form(s) 8288-A . . . . .	<b>61a</b>				
<b>b</b> From Form(s) 1042S . . . . .	<b>61b</b>					
<b>62</b> Add lines 52 through 61b. <b>These are your total payments</b> . . . . . ►				<b>62</b>		
<b>Refund or Amount You Owe</b>	<b>63</b> If line 62 is larger than line 51, enter amount <b>OVERPAID</b> . . . . . ►				<b>63</b>	
	<b>64</b> Amount of line 63 to be <b>REFUNDED TO YOU</b> . . . . . ►				<b>64</b>	
	<b>65</b> Amount of line 63 to be applied to your 1988 estimated tax . . . . . ►	<b>65</b>				
	<b>66</b> If line 51 is larger than line 62, 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 "1987 Form 1040NR" on it. Check ► <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 11. <b>Penalty:</b> \$ . . . . .				<b>66</b>	
<b>Please Sign Here</b>	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 United States			
<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		

Schedule A—Itemized Deductions (See pages 11, 12, and 13 of the Instructions.)

State and Local Income Taxes

1a State income taxes . . . . .	1a			
b Local income taxes . . . . .	1b			
2 Add the amounts on lines 1a and 1b. <b>Total state and local income taxes</b> . . . . . ▶			<b>2</b>	

Contributions You Made to U.S. Organizations

3a Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 3b.) . . . . .	3a			
b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶ ..... ..... ..... ..... .....	3b			
c Other than cash. (You must attach Form 8283 if over \$500.) . . . . .	3c			
d Carryover from prior year . . . . .	3d			
4 Add the amounts on lines 3a through 3d. Enter the total here. <b>Total contributions</b> . . . . . ▶			<b>4</b>	

5 Total **casualty or theft loss(es)** (attach Form 4684) . . . . . ▶ **5**

6 **Moving expenses** (attach Form 3903) . . . . . ▶ **6**

Miscellaneous Deductions Subject to 2% AGI Limit

7a Unreimbursed employee business expenses (attach Form 2106) . . . . .	7a			
b Other expenses (list type and amount) ▶ ..... ..... ..... ..... .....	7b			
c Add the amounts on lines 7a and 7b . . . . .	7c			
d Multiply the amount on line 31 by 2% (.02). Enter the result here. . . . .	7d			
8 Subtract line 7d from line 7c. Enter the result (but not less than zero) . . . . . ▶			<b>8</b>	

Other Miscellaneous Deductions

9 Total miscellaneous deductions not subject to 2% AGI limit (list type and amount) ▶ ..... ..... ..... ..... .....				<b>9</b>
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10 **Total itemized deductions.** Add lines 2, 4, 5, 6, 8, and 9. Enter here and on page 2, line 32. . . . ▶ **10**

**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)					
		(a) 5%	(b) 10%	(c) 15%	(d) 30 %	(e) Other (specify)	
						----- %	----- %
<b>67</b> Dividends paid by:							
<b>a</b> U.S. corporations . . . . .							
<b>b</b> Foreign corporations . . . . .							
<b>68</b> Interest:							
<b>a</b> Mortgage . . . . .							
<b>b</b> Paid by foreign corporations . . . . .							
<b>c</b> Other . . . . .							
<b>69</b> Industrial royalties (patents, trademarks, etc.) . . . . .							
<b>70</b> Motion picture or t.v. copyright royalties . . . . .							
<b>71</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .							
<b>72</b> Real property income and natural resources royalties . . . . .							
<b>73</b> Pensions and annuities . . . . .							
<b>74</b> Social security benefits . . . . .							
<b>75</b> Gains (include capital gain from line 82 below) . . . . .							
<b>76</b> Other (specify) . . . . .							
<b>77</b> Total tax withheld at source. <b>Enter here and on Form 1040NR, line 60</b> . . . . . ▶							
<b>78</b> Total income (add lines 67 through 76 for each column) . . . . .							
<b>79</b> Tax on income (multiply income on line 78 by rate of tax at top of each column) . . . . .							

**80** Total tax on income not effectively connected with a U.S. trade or business (total of amounts on line 79). **Enter here and on Form 1040NR, line 47** ▶

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

	(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>81</b> Add columns (f) and (g) . . . . .							
<b>82</b> Capital gain. Combine columns (f) and (g) of line 81 and enter the net gain (if zero or less, enter zero) here and on line 75 above ▶							

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).

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

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 .....  
..... and type of current visa .....

E Did you give up 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 Give number of days (including vacation and non-work days) you were in the U.S. during: 1985 ..... 1986 .....  
1987 .....

H If you are a resident of Canada, Mexico, Japan, or Republic of Korea, or a U.S. national, did your spouse contribute to the support of any children claimed on Form 1040NR, line 7c . . .  Yes  No

If "Yes," state amount \$ .....

If you were a resident of Japan or Republic of Korea 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 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 treaties between the U.S. and Japan or the U.S. and the Republic of Korea.

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 1987? . . . . .  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 53, 55, and 59? .....

K 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? . . .  Yes  No

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.

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 income exempt from or subject to a reduced rate of tax. Also identify the applicable tax treaty article: for 1987 .....

for 1986 .....

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 or fixed base (as defined by the tax treaty) in the U.S. at any time during 1987? . . . . .  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 .....