

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1988, or other tax year

1988

beginning , 1988, and ending , 19

Please print or type

Your first name and initial	Last name	For Paperwork Reduction Act Notice, see page 1 of Instructions.
Present home address (number, street, and apt. no., or rural route). (If a P.O. Box, see page 4 of Instructions.)		Identifying or social security number
City, town or post office, province, state, and ZIP code		Check whether <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary
Country ▶		
Of what country were you a citizen or national during the tax year? ▶		
Give address outside the U.S. 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").

Filing Status and Exemptions for Individuals (See pages 4 and 5 of Instructions.)

Filing status (Check only one box)	7a	7b
	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	Personal exemption for spouse is not allowable if spouse is filing a return.	
4 <input type="checkbox"/> Married resident of Japan or the 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 Inst.)		

Caution: If someone (such as your parent) can claim you as a dependent, do not check box 7a. But be sure to check the box below line 35 on page 2.

7c Dependents:*	(2) Check if under age 5	(3) If age 5 or older, dependent's social security number	(4) Relationship	(5) No. of months lived in your home in 1988

No. of boxes checked on 7a and 7b ▶

No. of your children on 7c who:

* lived with you ▶

** didn't live with you due to divorce or separation ▶

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

Add numbers entered on lines above ▶

* Applies only to residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. Nationals. (See page 5 of the Instructions.)

** 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

Please attach Copy B of your Forms W-2, W-2G, and W-2P here

Please attach check or money order here

Income Effectively Connected With U.S. Trade/Business	8	9a	9b
8 Wages, salaries, tips, etc. (attach Form(s) W-2)			
9a Taxable interest income			
b Tax-exempt interest income (see page 6). DO NOT include on line 9a.			
10 Dividend income			
11 Taxable refunds of state and local income taxes (see page 6 of Instructions)			
12 Scholarships and fellowships (attach explanation—see page 6 of Instructions)			
13 Business income or (loss) (attach Schedule C (Form 1040))			
14 Capital gain or (loss) (attach Schedule D (Form 1040))			
15 Capital gain distributions not reported on line 14			
16 Other gains or (losses) (attach Form 4797)			
17a Total IRA distributions	17a		17b Taxable amount
18a Total pensions and annuities	18a		18b Taxable amount
19 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))			
20 Farm income or (loss) (attach Schedule F (Form 1040))			
21 Unemployment compensation (insurance) (see page 7 of Instructions)			
22 Other income (list type and amount—see page 7 of Instructions)			
23 Add lines 8, 9a, 10–16, 17b, and 18b–22. This is your total effectively connected income ▶			
24 Reimbursed employee business expenses from Form 2106, line 13	24		
25 IRA deduction (see pages 7 and 8 of Instructions)	25		
26 Self-employed health insurance deduction, from 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). These are your total adjustments ▶			30
31 Subtract line 30 from line 23. Enter here and on line 32. This is your adjusted gross income ▶			31

Tax Computation	32 Amount from line 31 (adjusted gross income)	32		
	33 Enter itemized deductions (from page 3, Schedule A, line 10)	33		
	34 Subtract line 33 from line 32. Enter the result (if less than zero, enter zero)	34		
	35 Exemptions (see pages 4, 5, and 8 of Instructions)	35		
	Caution: If someone (such as your parent) can claim you as a dependent, check here <input type="checkbox"/>			
	36 Taxable income. Subtract line 35 from line 34. Enter the result (if less than zero, enter zero)	36		
	Caution: If under age 14 and you have more than \$1,000 of investment income, check here <input type="checkbox"/> and see page 8 to see if you have to use Form 8615 to figure your tax.			
	37 Enter tax. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedules, or <input type="checkbox"/> Form 8615	37		
	38 Additional taxes (see page 8). Check if from: <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972	38		
	39 Add lines 37 and 38. Enter the total.	39		

Credits	40 Credit for child and dependent care expenses (attach Form 2441)	40		
	41 Foreign tax credit (attach Form 1116)	41		
	42 General business credit. Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) _____	42		
	43 Credit for prior year minimum tax (attach Form 8801)	43		
	44 Add lines 40 through 43. Enter the total	44		
45 Subtract line 44 from line 39. Enter the result (if less than zero, enter zero)	45			

Other Taxes	46 Alternative minimum tax (attach Form 6251)	46		
	47 Recapture taxes (see page 9). Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	47		
	48 Tax on income not effectively connected with a U.S. trade or business (from page 4, line 81)	48		
	49 Social security tax on tip income not reported to employer (attach Form 4137)	49		
	50 Tax on an IRA or a qualified retirement plan (attach Form 5329)	50		
	51 Transportation tax (see page 9 of Instructions)	51		
	52 Add lines 45 through 51. This is your total tax	52		

Payments	53 Federal income tax withheld (if any is from Form(s) 1099, check <input type="checkbox"/>)	53		
	54 1988 estimated tax payments and amount applied from 1987 return	54		
	55 Earned income credit (see page 10 of Instructions)	55		
	56 Amount paid with Form 4868 (extension request)	56		
	57 Excess social security tax and RRTA tax withheld (see page 10)	57		
	58 Credit for Federal tax on fuels (attach Form 4136)	58		
	59 Regulated investment company credit (attach Form 2439)	59		
	60 Credit for amount paid with Form 1040C	60		
	61 U.S. tax withheld at source:			
	a From page 4, line 78.	61a		
	b By partnerships under Section 1446.	61b		
	62 U.S. tax withheld on dispositions of U.S. real property interests:			
	a From Form(s) 8288-A	62a		
b From Form(s) 1042S	62b			
63 Add lines 53 through 62b. These are your total payments	63			

Refund or Amount You Owe	64 If line 63 is larger than line 52, enter amount OVERPAID	64		
	65 Amount of line 64 to be REFUNDED TO YOU	65		
	66 Amount of line 64 to be applied to your 1989 estimated tax	66		
	67 If line 52 is larger than line 63, enter AMOUNT YOU OWE . Attach check or money order for full amount payable to "Internal Revenue Service." Write your identifying or social security number and "1988 Form 1040NR" on it	67		
Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 11. Penalty: \$				

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 United States	
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	

Schedule A—Itemized Deductions (See pages 11 and 12 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. Enter the total here. Total state and local income taxes . . . ▶	2				

Contributions You Made to U.S. Organizations

3a Contributions by cash or check. (If you gave \$3,000 or more to any one organization, show to whom you gave and how much you gave.) ▶ ----- ----- ----- ----- ----- ----- -----	3a				
b Other than cash or check. (You must attach Form 8283 if over \$500.)	3b				
c Carryover from prior year	3c				
4 Add the amounts on lines 3a through 3c. Enter the total here. Total contributions ▶	4				

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

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

Job Expenses and Most Other Miscellaneous Deductions (see page 12 for expenses to deduct here)

7a Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 in some cases. See Instructions.) ▶	7a				
b Other expenses (tax preparation fees, etc.). List type and amount. ----- ----- ----- ----- -----	7b				
c Add the amounts on lines 7a and 7b. Enter the total	7c				
d Multiply the amount on Form 1040NR, line 32 by 2% (.02). Enter the result	7d				
8 Subtract line 7d from line 7c. Enter the result (if zero or less, enter zero) ▶	8				

Other Miscellaneous Deductions

9 Other (certain handicapped expenses, estate tax on income of decedent, etc.). List type and amount. ----- ----- ----- ----- ----- -----	9				
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10 Total itemized deductions. Add the amounts on lines 2, 4, 5, 6, 8, and 9. **Enter the total here and on Form 1040NR, page 2, line 33** ▶ **10**

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 pages 12 and 13 of Instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					----- %	----- %
68 Dividends paid by:						
a U.S. corporations						
b Foreign corporations						
69 Interest:						
a Mortgage						
b Paid by foreign corporations						
c Other						
70 Industrial royalties (patents, trademarks, etc.)						
71 Motion picture or t.v. copyright royalties						
72 Other royalties (copyrights, recording, publishing, etc.)						
73 Real property income and natural resources royalties						
74 Pensions and annuities						
75 Social security benefits						
76 Gains (include capital gain from line 83 below)						
77 Other (specify) ▶						
78 Total tax withheld at source. Enter here and on Form 1040NR, line 61a ▶						
79 Total income (add lines 68 through 77 for each column)						
80 Tax on income (multiply income on line 79 by rate of tax at top of each column).						
81 Total tax on income not effectively connected with a U.S. trade or business (total of amounts on line 80). Enter here and on Form 1040NR, line 48 ▶						

	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) Sales price	(e) Cost or other basis	(f) LOSS If column (e) is more than (d), subtract (d) from (e)	(g) GAIN If column (d) is more than (e), subtract (e) from (d)
<p>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).</p> <p>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.</p>							
82 Add columns (f) and (g)					()	
83 Capital gain. Combine columns (f) and (g) of line 82. Enter the net gain here and on line 76 above (if zero or less, enter zero).							

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: 1986, 1987, and 1988

H If you are a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. National, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? . Yes No
If "Yes," state amount \$

If you were a resident of Japan or the Republic of Korea for any part of the tax year, enter your total foreign source income not effectively connected with a U.S. trade or business in the space below. This information is needed 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 1988? 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 54, 56, and 60?

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 the amount (other than amounts shown in Question L), nature, and source 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 1988

for 1987

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 1988? Yes No

M If you file this return to report community income, give your 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