

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1989, or other tax year

1989

beginning , 1989, and ending , 19

Please print or type

Your first name and initial	Last name	Identifying or social security number
Present home address (number, street, and apt. no., or rural route). (If a P.O. box, see page 4 of Instructions.)		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary
City, town or post office, province/state, and ZIP code		For Paperwork Reduction Act Notice, see page 1 of Instructions.
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").

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

Filing Status and Exemptions for Individuals (See pages 4 and 5 of the Instructions.)					7a	7b
Filing status (Check only one box.)					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	} If your spouse is filing a return, you cannot take an exemption for him or her. {			
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 on his or her tax return, do not check box 7a. But be sure to check the box below line 34 on page 2.

7c Dependents:*	(2) Check if under age 2	(3) If age 2 or older, dependent's social security number	(4) Relationship	(5) No. of months lived in your home in 1989	

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

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 on 7c ▶ _____
 Add numbers entered on lines above ▶

Please attach check or money order here

Income Effectively Connected With U.S. Trade/Business	Description	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 (see page 6 of Instructions)			
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 ▶			
Adjustments	24 IRA deduction (see pages 7 and 8 of Instructions)	24		
	25 Self-employed health insurance deduction, from worksheet on page 8	25		
	26 Keogh retirement plan and self-employed SEP deduction	26		
	27 Penalty on early withdrawal of savings	27		
	28 Scholarships and fellowships excluded	28		
29	Add lines 24 through 28 (see Instructions). These are your total adjustments ▶			
30	Subtract line 29 from line 23. Enter here and on line 31. This is your adjusted gross income ▶			

Tax Computation	31 Amount from line 30 (adjusted gross income)	31		
	32 Enter itemized deductions (from page 3, Schedule A, line 10)	32		
	33 Subtract line 32 from line 31. Enter the result (if less than zero, enter zero)	33		
	34 Exemptions (see pages 4, 5, and 8 of Instructions)	34		
	Caution: If someone (such as your parent) can claim you as a dependent, check here <input type="checkbox"/>			
	35 Taxable income. Subtract line 34 from line 33. Enter the result (if less than zero, enter zero)	35		
	Caution: If under age 14 and you have more than \$1,000 of investment income, check here <input type="checkbox"/> and see page 8 of Instructions to see if you have to use Form 8615 to figure your tax.			
	36 Enter tax. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedules, or <input type="checkbox"/> Form 8615	36		
37 Additional taxes (see page 8). Check if from: <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972	37			
38 Add lines 36 and 37. Enter the total. <input type="checkbox"/>	38			
Credits	39 Credit for child and dependent care expenses (attach Form 2441)	39		
	40 Foreign tax credit (attach Form 1116)	40		
	41 General business credit. Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) _____	41		
	42 Credit for prior year minimum tax (attach Form 8801)	42		
	43 Add lines 39 through 42. Enter the total	43		
44 Subtract line 43 from line 38. Enter the result (if less than zero, enter zero) <input type="checkbox"/>	44			
Other Taxes	45 Alternative minimum tax (attach Form 6251)	45		
	46 Recapture taxes (see page 9 of Instructions). Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	46		
	47 Tax on income not effectively connected with a U.S. trade or business (from page 4, line 82)	47		
	48 Social security tax on tip income not reported to employer (attach Form 4137)	48		
	49 Tax on an IRA or a qualified retirement plan (attach Form 5329)	49		
	50 Transportation tax (see page 10 of Instructions)	50		
	51 Supplemental Medicare premium (attach Form 8808)	51		
52 Add lines 44 through 51. This is your total tax and any supplemental Medicare premium <input type="checkbox"/>	52			
Payments	53 Federal income tax withheld (if any is from Form(s) 1099, check <input type="checkbox"/>)	53		
	54 1989 estimated tax payments and amount applied from 1988 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 of Instructions)	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 79	61a		
	b By partnerships under Section 1446 (from Form(s) 8805 or 1042S)	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 <input type="checkbox"/>	63			
Refund or Amount You Owe	64 If line 63 is larger than line 52, enter amount OVERPAID <input type="checkbox"/>	64		
	65 Amount of line 64 to be REFUNDED TO YOU <input type="checkbox"/>	65		
	66 Amount of line 64 to be APPLIED TO YOUR 1990 ESTIMATED TAX <input type="checkbox"/>	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 "1989 Form 1040NR" on it <input type="checkbox"/>	67		
68 Penalty for underpayment of estimated tax (see page 11) <input type="checkbox"/>	68			

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.

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

Paid Preparer's Use Only

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

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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			

Gifts to U.S. Charities

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.) ▶ ----- ----- ----- ----- ----- ----- -----	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 gifts to charity ▶	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 (investment, tax preparation, 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 31, 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			

10 Total itemized deductions. Add the amounts on lines 2, 4, 5, 6, 8, and 9. Enter the total here and on Form 1040NR, line 32 ▶ **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)	
					----- %	----- %
69 Dividends paid by:						
a U.S. corporations						
b Foreign corporations						
70 Interest:						
a Mortgage						
b Paid by foreign corporations						
c Other						
71 Industrial royalties (patents, trademarks, etc.)						
72 Motion picture or T.V. copyright royalties						
73 Other royalties (copyrights, recording, publishing, etc.)						
74 Real property income and natural resources royalties						
75 Pensions and annuities						
76 Social security benefits						
77 Gains (include capital gain from line 84 below)						
78 Other (specify) ▶						
79 Total U.S. tax withheld at source. Enter here and on Form 1040NR, line 61a ▶						
80 Add the amounts on lines 69 through 78 in columns (a) - (d)						
81 Multiply the amount on line 80 by rate of tax at top of each column						
82 Add amounts on line 81, columns (a)-(d). This is your tax on income not effectively connected with a U.S. trade or business. 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) 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>							
83 Add amounts in columns (f) and (g)					()		
84 Capital gain. Combine columns (f) and (g) of line 83. Enter the net gain here and on line 77 above (if zero or less, enter zero) ▶							

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" if a question does 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: 1987, 1988, and 1989

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 1989? 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 any gross income 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, nature, and source of the excluded income. Also give the reason it was excluded.

(Do not include amounts shown in Question L.)

L If you claimed the benefits of a U.S. income tax treaty with a foreign country, please give the following information. Also see page 13 of the Instructions.

Country

Kind and amount of income exempt from or subject to a reduced rate of tax. Also identify the applicable tax treaty article: for 1989

for 1988

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 1989? 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