

# U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1991, or other tax year

**1991**

beginning , 1991, and ending , 19

Please print or type

Attach Copy B of your Forms W-2, W-2G, and 1099-R here

Attach check or money order on top of any Forms W-2, W-2G, etc.

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		<b>For Paperwork Reduction Act Notice, see page 1 of instructions.</b>
Country ▶		
Of what country were you a citizen or national during the tax year? ▶		
Give address <b>outside the United States</b> 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").
<b>Filing Status and Exemptions for Individuals</b> (See pages 4 and 5 of the instructions.)		
Filing status (Check only one box.)		<b>7a</b> Yourself
		<b>7b</b> 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.)		
<b>Caution:</b> If your parent (or someone else) 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.		
<b>7c Dependents:</b> (1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number
		(4) Dependent's relationship to you
		(5) No. of months lived in your home in 1991
*Applies only to residents of Canada, Mexico, Japan, and the Republic of Korea, and U.S. nationals. (See page 5 of Instructions.)		
**Applies only to residents of Canada, Mexico, and U.S. nationals. (See page 5 of instructions.)		
d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ <input type="checkbox"/>		
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 ▶ <span style="border: 1px solid black; padding: 2px 10px;"> </span>
<b>8</b> Wages, salaries, tips, etc. (attach Form(s) W-2)		<b>8</b>
<b>9a</b> Taxable interest income		<b>9a</b>
<b>b</b> Tax-exempt interest income (see page 6). DO NOT include on line 9a		<b>9b</b>
<b>10</b> Dividend income		<b>10</b>
<b>11</b> Taxable refunds of state and local income taxes (see page 6 of instructions)		<b>11</b>
<b>12</b> Scholarship and fellowship grants (attach explanation—see page 7 of instructions)		<b>12</b>
<b>13</b> Business income or (loss) (attach Schedule C (Form 1040))		<b>13</b>
<b>14</b> Capital gain or (loss) (attach Schedule D (Form 1040))		<b>14</b>
<b>15</b> Capital gain distributions not reported on line 14 (see page 7 of instructions)		<b>15</b>
<b>16</b> Other gains or (losses) (attach Form 4797)		<b>16</b>
<b>17a</b> Total IRA distributions		<b>17a</b>
<b>17b</b> Taxable amount (see page 7)		<b>17b</b>
<b>18a</b> Total pensions and annuities		<b>18a</b>
<b>18b</b> Taxable amount (see page 7)		<b>18b</b>
<b>19</b> Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))		<b>19</b>
<b>20</b> Farm income or (loss) (attach Schedule F (Form 1040))		<b>20</b>
<b>21</b> Unemployment compensation (insurance) (see page 8 of instructions)		<b>21</b>
<b>22</b> Other income (list type and amount—see page 9 of instructions)		<b>22</b>
<b>23</b> Add lines 8, 9a, 10–16, 17b, and 18b–22. This is your <b>total effectively connected income</b> .		<b>23</b>
<b>24</b> IRA deduction (see page 9 of instructions)		<b>24</b>
<b>25</b> Self-employed health insurance deduction, from worksheet on page 9		<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> Scholarship and fellowship grants excluded		<b>28</b>
<b>29</b> Add lines 24 through 28 (see instructions). These are your <b>total adjustments</b> .		<b>29</b>
<b>30</b> Subtract line 29 from line 23. Enter here and on line 31. This is your <b>adjusted gross income</b> .		<b>30</b>

<b>Tax Computation</b>	31	Amount from line 30 (adjusted gross income)				31			
	32	Enter <b>itemized deductions</b> (from page 3, Schedule A, line 10).				32			
	33	Subtract line 32 from line 31. Enter the result (if less than zero, enter -0-)				33			
	34	Exemptions (see pages 9 and 10 of instructions)				34			
	35		<b>Caution:</b> If your parent (or someone else) can claim you as a dependent, check here <input type="checkbox"/>						
	35	<b>Taxable income.</b> Subtract line 34 from line 33. (If line 34 is more than line 33, enter -0-.)				35			
	36	Enter tax. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedules, <input type="checkbox"/> Schedule D (Form 1040), or <input type="checkbox"/> Form 8615 (see page 10) (Amount, if any, from Form(s) 8814 <input type="checkbox"/> _____.)				36			
	37	Additional taxes (see page 10). Check if from: <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972.				37			
38	Add lines 36 and 37				38				
<b>Credits</b>	39	Credit for child and dependent care expenses (attach Form 2441)	39						
	40	Foreign tax credit (attach Form 1116)	40						
	41	Other credits (see page 10). Check if from: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 8396 <input type="checkbox"/> Form 8801 <input type="checkbox"/> Form (specify) _____	41						
	42	Add lines 39 through 41.				42			
	43	Subtract line 42 from line 38. (If line 42 is more than line 38, enter -0-.)				43			
<b>Other Taxes</b>	44	Alternative minimum tax (attach Form 6251)				44			
	45	Recapture taxes (see page 11). Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8828.				45			
	46	Tax on income not effectively connected with a U.S. trade or business (from page 4, line 79)				46			
	47	Social security and Medicare tax on tip income not reported to employer (attach Form 4137)				47			
	48	Tax on an IRA or a qualified retirement plan (attach Form 5329)				48			
	49	Transportation tax (see page 11)				49			
	50	Add lines 43 through 49. This is your <b>total tax</b>				50			
<b>Payments</b>	51	Federal income tax withheld (if any is from Form(s) 1099, check <input type="checkbox"/> )	51						
	52	1991 estimated tax payments and amount applied from 1990 return	52						
	53	<b>Earned income credit</b> (attach Schedule EIC (Form 1040))	53						
	54	Amount paid with Form 4868 (extension request)	54						
	55	Excess social security, Medicare, and RRTA tax withheld (see page 12)	55						
	56	Other payments (see page 12). Check if from: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136	56						
	57	Credit for amount paid with Form 1040C	57						
	58	U.S. tax withheld at source:							
	a From page 4, line 76		58a						
	b By partnerships under Section 1446 (from Form(s) 8805 or 1042S).		58b						
	59	U.S. tax withheld on dispositions of U.S. real property interests:							
a From Form(s) 8288-A		59a							
b From Form(s) 1042S		59b							
60	Add lines 51 through 59b. These are your <b>total payments</b>				60				
<b>Refund or Amount You Owe</b>	61	If line 60 is larger than line 50, subtract line 50 from line 60 and enter amount <b>OVERPAID</b>				61			
	62	Amount of line 61 to be <b>REFUNDED TO YOU</b>				62			
	63	Amount of line 61 to be <b>APPLIED TO YOUR 1992 ESTIMATED TAX</b>	63						
	64	If line 50 is larger than line 60, subtract line 60 from line 50 and enter <b>AMOUNT YOU OWE</b> . Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, identifying or social security number, and "1991 Form 1040NR" on it				64			
	65	Estimated tax penalty (see page 13). Also include on line 64	65						
<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 <input type="text"/>		Date <input type="text"/>		Your occupation in the United States <input type="text"/>				
<b>Paid Preparer's Use Only</b>	Preparer's signature <input type="text"/>		Date <input type="text"/>		Check if self-employed <input type="checkbox"/>		Preparer's social security no. <input type="text"/>		
	Firm's name (or yours if self-employed) and address <input type="text"/>				E.I. No. <input type="text"/>		ZIP code <input type="text"/>		

Schedule A—Itemized Deductions (See pages 13 and 14 of the instructions.)

07

State and Local Income Taxes

1a State income taxes

1a

b Local income taxes

1b

2 Add lines 1a and 1b. Enter the total

2

Gifts to U.S. Charities

Caution: If you made a charitable contribution and received a benefit in return, see page 13 of the instructions.

3a Contributions by cash or check

3a

b Other than cash or check. (You MUST attach Form 8283 if over \$500.)

3b

c Carryover from prior year.

3c

4 Add lines 3a through 3c. Enter the total

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 instructions on page 14 for expenses to deduct here.)

7a Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.)

7a

b Other expenses (investment, tax preparation, etc.). List type and amount

7b

c Add lines 7a and 7b

7c

d Enter the amount from Form 1040NR, line 31

7d

e Multiply line 7d by 2% (.02)

7e

8 Subtract line 7e from line 7c. Enter the result (if less than zero, enter -0-)

8

Other Miscellaneous Deductions

9 Other (certain expenses of disabled employees, estate tax on income of decedent, etc.). List type and amount

9

10 Total Itemized Deductions

- If the amount on Form 1040NR, line 31, is \$100,000 or less (\$50,000 or less if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR), add lines 2, 4, 5, 6, 8, and 9. Enter the total here and on Form 1040NR, line 32.
• If the amount on Form 1040NR, line 31, is more than \$100,000 (more than \$50,000 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR), see page 15 for the amount to enter 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	(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 15 of instructions)				(e) Other (specify)	
		(b) 10%	(c) 15%	(d) 30%	.....%	.....%	
<b>66</b> Dividends paid by:							
<b>a</b> U.S. corporations . . . . .	<b>66a</b>						
<b>b</b> Foreign corporations . . . . .	<b>66b</b>						
<b>67</b> Interest:							
<b>a</b> Mortgage . . . . .	<b>67a</b>						
<b>b</b> Paid by foreign corporations . . . . .	<b>67b</b>						
<b>c</b> Other . . . . .	<b>67c</b>						
<b>68</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>68</b>						
<b>69</b> Motion picture or T.V. copyright royalties . . . . .	<b>69</b>						
<b>70</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>70</b>						
<b>71</b> Real property income and natural resources royalties . . . . .	<b>71</b>						
<b>72</b> Pensions and annuities . . . . .	<b>72</b>						
<b>73</b> Social security benefits . . . . .	<b>73</b>						
<b>74</b> Gains (include capital gain from line 82 below) . . . . .	<b>74</b>						
<b>75</b> Other (specify) ▶	<b>75</b>						
<b>76</b> Total U.S. tax withheld at source. Add column (a) of lines 66a through 75. Enter the total here and on Form 1040NR, line 58a . . . . .	<b>76</b>						
<b>77</b> Add lines 66a through 75 in columns (b) - (e) . . . . .		<b>77</b>					
<b>78</b> Multiply line 77 by rate of tax at top of each column . . . . .			<b>78</b>				
<b>79</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (b) - (e) of line 78. Enter the total here and on Form 1040NR, line 46 . . . . .						<b>79</b>	

**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 United States 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.	80(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		(g) GAIN	
						If column (e) is more than (d), subtract (d) from (e)	(g) LOSS	If column (d) is more than (e), subtract (e) from (d)	(g) GAIN
	<b>81</b> Add columns (f) and (g) of line 80 . . . . .						<b>81</b> ( )		
	<b>82</b> Capital gain. Combine columns (f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss, enter -0-) ▶							<b>82</b>	

Other Information (If an item does not apply to you, enter "N/A.")

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 United States .....

D Type of entry visa and visa number .....

E Did you give up your permanent residence as an immigrant in the United States this year? . . . .  Yes  No

F Dates you entered and left the United States during the year. (Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only.) .....

G Give number of days (including vacation and nonwork days) you were in the United States during: 1989....., 1990....., and 1991.....

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 United States and Japan or the United States 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 1991? . . . .  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 52, 54, and 57? .....

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 item 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 15 of the instructions.

Country .....
• Kind and amount of income exempt from or subject to a reduced rate of tax. (Do not enter exempt income on page 1 of Form 1040NR.) Also identify the applicable tax treaty article: For 1991 .....

For 1990 .....

• 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 United States at any time during 1991? . . . .  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: .....