**U.S. Nonresident Alien Income Tax Return**

For the year January 1–December 31, 1994, or other tax year

**Form 1040NR**

**Department of the Treasury**

**Internal Revenue Service**

**For Paperwork Reduction Act Notice, see page 1 of instructions.**

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Identifying or social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 5 of instructions.**

**City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions.**

**Country ▶**

**Of what country were you a citizen or national during the tax year? ▶**

**Give address outside the United States 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 page 5 of the instructions.)

<table>
<thead>
<tr>
<th>Filing status. Check only one box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Single resident of Canada or Mexico, or a single U.S. national</td>
</tr>
<tr>
<td>□ Other single nonresident alien</td>
</tr>
<tr>
<td>□ Married resident of Canada or Mexico, or a married U.S. national</td>
</tr>
<tr>
<td>□ Married resident of Japan or the Republic of Korea</td>
</tr>
<tr>
<td>□ Other married nonresident alien</td>
</tr>
<tr>
<td>□ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 5 of inst.)</td>
</tr>
</tbody>
</table>

**Caution:** 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 35 on page 2.

**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 ▶**

**Dependents on 7c not entered above ▶**

**Add numbers entered on lines above ▶**

---

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

---

**Other income. List type and amount—see page 9**

---

**Total number of exemptions claimed**

---

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

---

**Date Signature**

---

**Cat. No. 11364D**

---

**Form 1040NR (1994)**

---

**OMB No. 1545-0089**

---

**Internal Revenue Service**

---

**FLAT SIZE: 203mm x 835mm (8” x 32 7⁄8”), FOLD TO: 203mm x 279mm (8” x 11”)**

---

**PAPER: WHITE, WRITING, SUB. 20 INK: BLACK**

---

**PERFORATE: ON FOLD**

---

**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

---

**MARGINS: TOP 13mm (1⁄2”), CENTER SIDES. PRINTS: HEAD TO FOOT**

---

**INSTRUCTIONS TO PRINTERS**

---

**Click to add a comment, question, or annotation to this image.**
### Form 1040NR, Page 2 of 6

**INSTRUCTIONS TO PRINTERS**
- Margins: Top 13mm (1/2"), Center Sides. Prints: Head to Foot.
- Paper: White, Writing, Sub. 20 ink: Black.
- Flat Size: 203mm x 835mm (8" x 32 7/8"), Fold to: 203mm x 279mm (8" x 11").
- Perforate: On Fold.

#### Form 1040NR (1994) Page 2

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>Amount from line 31 (adjusted gross income)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td><strong>Itemized deductions</strong> from page 3, Schedule A, line 18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Subtract line 33 from line 32. If line 33 is more than line 32, enter -0-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Exemptions (see page 10).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td><strong>Caution:</strong> If your parent (or someone else) can claim you as a dependent, check here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td><strong>Taxable income.</strong> Subtract line 35 from line 34. If line 35 is more than line 34, enter -0-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Additional taxes. Check if from Form 4970 Form 4972</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Add lines 37 and 38.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Tax Computation
- **Amount from line 31 (adjusted gross income)**: 3232
- **Itemized deductions from page 3, Schedule A, line 18**: 3333
- Subtract line 33 from line 32: 3434
- **Caution:** If your parent (or someone else) can claim you as a dependent, check here.
- **Taxable income.** Subtract line 35 from line 34: 3636
- Additional taxes. Check if from Form 4970 Form 4972: 3838
- Add lines 37 and 38: 3939

#### Credits
- **Credit for child and dependent care expenses. Attach Form 2441**: 4040
- Foreign tax credit. Attach Form 1116: 4141
- **Other credits (see page 11). Check if from Form 3800**:
  - Form 8396
  - Form 8801
  - Form (specify)
- Add lines 40 through 42: 4343
- Subtract line 43 from line 39: 4444

#### Other Taxes
- **Alternative minimum tax (see page 11). Attach Form 6251**: 4545
- **Recapture taxes (see page 12). Check if from Form 4255 Form 8611 Form 8828**:
- **Tax on income not effectively connected with a U.S. trade or business from page 4, line 80**: 4747
- **Social security and Medicare tax on tip income not reported to employer. Attach Form 4137**: 4848
- Tax on qualified retirement plans, including IRAs. If required, attach Form 5329: 4949
- **Transportation tax (see page 12)**: 5050
- Add lines 44 through 50: 5151

#### Payments
- **Federal income tax withheld. If any is from Form(s) 1099, check □**: 5252
- **1994 estimated tax payments and amount applied from 1993 return**: 5353
- **Earned income credit. If required, attach Schedule EIC (Form 1040) (see page 13). Nontaxable earned income: amount**:
- **Add and type □**: 5454
- Amount paid with Form 4868 (extension request): 5555
- **Excess social security and RRTA tax withheld (see page 13)**: 5656
- Other payments. Check if from Form 2439 Form 4136: 5757
- **Credit for amount paid with Form 1040-C**: 5858
- **U.S. tax withheld at source:**
  - a From page 4, line 77: 5959
  - b By partnerships under section 1446 (from Form(s) 8805 or 1042-S) 5959
- **U.S. tax withheld on dispositions of U.S. real property interests:**
  - a From Form(s) 8288-A: 6060
  - b From Form(s) 1042-S: 6060
- Add lines 52 through 60b: 6161

#### Refund or Amount You Owe
- **If line 61 is more than line 51, subtract line 51 from line 61. This is the amount you OVERPAID**: 6262
- **Amount of line 62 you want REFUNDED TO YOU**: 6363
- **Amount of line 62 you want APPLIED TO YOUR 1995 ESTIMATED TAX**: 6464
- If line 51 is more than line 61, subtract line 61 from line 51. This is the AMOUNT YOU OWE: 6565
- **Estimated tax penalty (see page 14). Also, include on line 65**: 6666

**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.
- Keep a copy of this return for your records.
- Your signature
- Date
- Your occupation in the United States
- Preparer's signature
- Date
- Check if self-employed □
- 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 14, 15, and 16.)

#### State and Local Income Taxes

1. State income taxes
2. Local income taxes
3. Add lines 1 and 2

#### Gifts to U.S. Charities

4. Contributions by cash or check. If any gift of $250 or more, see page 15.
5. Other than cash or check. If any gift of $250 or more, see page 15. If over $500, you MUST attach Form 8283.
6. Carryover from prior year
7. Add lines 4 through 6

#### Casualty and Theft Losses

8. Casualty or theft loss(es). Attach Form 4684

#### Job Expenses and Most Other Miscellaneous Deductions

9. Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or Form 2106-EZ. See page 16.
10. Tax preparation fees
11. Other expenses. See page 16 for expenses to deduct here. List type and amount
12. Add lines 9 through 11
13. Enter the amount from Form 1040NR, line 32
14. Multiply line 13 by 2% (.02)
15. Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-

#### Other Miscellaneous Deductions

16. Moving expenses incurred before 1994. Attach Form 3903. (See page 16.)
17. Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount

#### Total Itemized Deductions

18. Is Form 1040NR, line 32, over $111,800 (over $55,900 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?
   - **No.** Your deduction is not limited. Add the amounts in the far right column for lines 3 through 17. Enter the total here and on Form 1040NR, line 33.
   - **Yes.** Your deduction may be limited. See page 16 for the amount to enter here and on Form 1040NR, line 33.
## Tax on Income Not Effectively Connected With a U.S. Trade or Business

**Attach Forms 1042-S, SSA-1042S, RRB-1042S, 1001 or similar form.**

<table>
<thead>
<tr>
<th>Nature of income</th>
<th>Enter amount of income under the appropriate rate of tax (see page 17)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) U.S. tax withheld at source</td>
</tr>
<tr>
<td><strong>67</strong> Dividends paid by:</td>
<td>67a</td>
</tr>
<tr>
<td>a U.S. corporations.</td>
<td></td>
</tr>
<tr>
<td>b Foreign corporations.</td>
<td>67b</td>
</tr>
<tr>
<td><strong>68</strong> Interest:</td>
<td>68a</td>
</tr>
<tr>
<td>a Mortgage</td>
<td></td>
</tr>
<tr>
<td>b Paid by foreign corporations.</td>
<td>68b</td>
</tr>
<tr>
<td>c Other</td>
<td>68c</td>
</tr>
<tr>
<td><strong>69</strong> Industrial royalties (patents, trademarks, etc.)</td>
<td>69</td>
</tr>
<tr>
<td><strong>70</strong> Motion picture or T.V. copyright royalties</td>
<td>70</td>
</tr>
<tr>
<td><strong>71</strong> Other royalties (copyrights, recording, publishing, etc.)</td>
<td>71</td>
</tr>
<tr>
<td><strong>72</strong> Real property income and natural resources royalties</td>
<td>72</td>
</tr>
<tr>
<td><strong>73</strong> Pensions and annuities</td>
<td>73</td>
</tr>
<tr>
<td><strong>74</strong> Social security benefits</td>
<td>74</td>
</tr>
<tr>
<td><strong>75</strong> Gains (include capital gain from line 83 below)</td>
<td>75</td>
</tr>
<tr>
<td><strong>76</strong> Other (specify)</td>
<td>76</td>
</tr>
</tbody>
</table>

**Total U.S. tax withheld at source.** Add column (a) of lines 67a through 76. Enter the total here and on Form 1040NR, line 59a.

| 77 | Add lines 67a through 76 in columns (b)-(e) | 77 |

**78** Add lines 77 in columns (a) of lines 67a through 76. Enter the total here and on Form 1040NR, line 59a.

**79** Multiply line 78 by rate of tax at top of each column.

**80** Tax on income not effectively connected with a U.S. trade or business. Add columns (b)-(e) of line 79. Enter the total here and on Form 1040NR, line 47.

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

<table>
<thead>
<tr>
<th>81a</th>
<th>Kind of property and description (if necessary, attach statement of descriptive details not shown below)</th>
<th>82</th>
<th>( )</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(b) Date acquired (mo., day, yr.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Date sold (mo., day, yr.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Sales price</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(e) Cost or other basis</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(f) LOSS if (e) is more than (d), subtract (d)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(g) GAIN if (d) is more than (e), subtract (e)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**82** Add columns (f) and (g) of line 81.

**83** Capital gain. Combine columns (f) and (g) of line 82. Enter the net gain here and on line 75 above. If a loss, enter -0-.
**Other Information** (If an item does not apply to you, enter “N/A.”)

<table>
<thead>
<tr>
<th>A</th>
<th>What country issued your passport?</th>
<th>K</th>
<th>Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business?</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Were you ever a U.S. citizen?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>C</td>
<td>Give the purpose of your visit to the United States</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>D</td>
<td>Type of visa and visa number</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>E</td>
<td>Did you give up your permanent residence as an immigrant in the United States this year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Give number of days (including vacation and nonwork days) you were in the United States during: 1992, 1993, and 1994.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Did you file a U.S. income tax return for any year before 1994?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J</td>
<td>To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 53, 55, and 58?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L</td>
<td>If you claimed the benefits of a U.S. income tax treaty with a foreign country, please give the following information. Also, see page 17.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>If you file this return for a trust, does the trust have a U.S. business?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- If “Yes,” give name and address.