INSTRUCTIONS FOR FORM 1040B

1946

UNITED STATES NONRESIDENT ALIEN INCOME TAX RETURN (BUSINESS WITHIN THE UNITED STATES)

(References are to the Internal Revenue Code, unless otherwise noted)

GENERAL INSTRUCTIONS

(A) Who must make a return on Form 1040B.—Every nonresident alien individual who at any time within the taxable year was engaged in trade or business within the United States is required to make or have made a return on Form 1040B of his income received from all sources within the United States, except a resident of Canada or Mexico whose sole income from sources within the United States consisted of compensation for personal services and did not exceed $500 during the taxable year. Section 51 (b) provides that “No joint return may be made if either the husband or wife is a nonresident alien.”

The phrase “engaged in trade or business within the United States” includes the performance of personal services within the United States at any time within the taxable year, but does not include the performance of personal services for a nonresident alien individual, foreign partnership, or foreign corporation not engaged in trade or business within the United States by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year and whose compensation for such services did not exceed, in the aggregate, $3,000. Such phrase does not include the effecting, through a resident broker, commission agent, or custodian, of transactions in the United States in commodities (if of a kind customarily dealt in on an organized commodity exchange, if the transaction is of the kind customarily consummated at such place, and if the alien, partnership, or corporation has no office or place of business in the United States at any time during the taxable year through which or by the direction of which such transactions in commodities are effected), or in stocks or securities.

The responsible representative or agent within the United States of a nonresident alien individual who at any time within the taxable year was engaged in trade or business within the United States shall make, in behalf of his nonresident alien principal, a return of, and shall pay the tax on, all income from sources within the United States coming within his control as representative or agent. The agency appointment will determine how completely the agent is substituted for the principal for tax purposes.

Unless a nonresident alien individual who, at any time within the taxable year, was engaged in trade or business within the United States shall file, or cause to be filed with the collector, a true and accurate return of his total income from sources within the United States, in the manner prescribed by law, the tax shall be collected on the basis of gross income (not net income) from sources within the United States.

A nonresident alien individual who is a member of a partnership which at any time within the taxable year is engaged in trade or business within the United States is considered as being engaged in trade or business within the United States. Such individual is, therefore, taxable under section 211 (b) and is required to file Form 1040B.

Every nonresident alien individual not engaged in trade or business within the United States is required to make or have made a return on Form 1040NB or Form 1040NB-a, instead of Form 1040B, in any case in which the tax was not fully satisfied at the source.

A resident of the United Kingdom engaged in trade or business within the United States at any time during the taxable year (for example, a secretary, engineer, or accountant) but not having a permanent establishment therein in such year shall not report on Form 1040B dividends, interest, royalties, real property rentals, or capital gains, since such items are exempt from tax subject to the conditions provided in the United States-United Kingdom income tax convention. If, however, such resident receives natural resource royalties or real property rentals in the taxable year and elects to be taxed as if he were engaged in trade or business through a permanent establishment in the United States, as provided in Article IX of the convention, he must report on Form 1040B his entire income from sources within the United States.

(B) Returns of income of decedent.—The executor or administrator shall make a return on Form 1040B for a nonresident alien decedent who was engaged in trade or business in the United States at any time during his last taxable year.

(C) Period to be covered by return.—Calendar year 1946 or fiscal year beginning in 1946 and ending in 1947.

The established accounting period must be adhered to for all years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128.

(D) When and where the return must be filed.—On or before the 15th day of the sixth month following the close of the taxable year with the collector of internal revenue for the district in which you have your principal place of business in the United States, except that a nonresident alien individual whose wages are subject to withholding at the source under section 1622 is required to file Form 1040B on or before the 15th day of the third month following the close of the taxable year. In case you have no principal place of business in the United States at the time of filing return, it should be forwarded to the Collector of Internal Revenue, Baltimore 2, Maryland, U. S. A.

(E) Declaration.—The return shall contain or be verified by a written declaration that it is made under the penalties of perjury. The return may be made by an agent (1) if made by the responsible representative or agent within the United States under competent agency appointment, or (2) if, by reason of illness, the person liable for the making of the return is unable to make it, or (3) if the taxpayer is unable to make the return by reason of continuous absence from the United States for a period of at least 60 days prior to the date prescribed by law for making the return. Whenever a return is made by an agent it must be accompanied by a power of attorney.

Where the return is actually prepared by some person or persons other than the taxpayer, such person or persons must also sign the declaration.

(F) When and to whom the tax must be paid.—The tax must be paid in full when the return is filed, or in four equal installments, as follows: On or before the 15th day of the sixth month, on or before the 15th day of the ninth month, on or before the 15th day of the twelfth month, and on or before the 15th day of the fifteenth month, from the close of the taxable year, except that in the case of a nonresident alien individual whose wages are subject to withholding at the source under section 1622, the tax must be paid in full on or before the 15th day of the third month following the close of the taxable year. If any installment is not paid on or before the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

The tax may be paid by sending or bringing with the return a check or money order drawn to the order of “Collector of Internal Revenue.” Do not send cash by mail, nor pay it in person except at the collector's office.

(G) Penalties.—Severe penalties are provided by law for failure to file a required return, for filing late, and for filing a false or fraudulent return.

(H) Received or accrued income.—If your books of account are kept on the accrual basis, report all income accrued, even though it has not been actually received, or entered on the books, and expenses incurred instead of expenses paid. As to disallowance of deductions for unpaid expenses and interest payable to certain persons, see section 24 (c). If your books are not kept on the accrual basis, or if you keep no books, make your return on a cash basis and report all income received or constructively received, such as bank interest credited to your account and coupon bond interest matured, and report expenses actually paid.
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(k) The following classes of income received by nonresident alien individuals: (1) Industrial and commercial profits of a Swedish, Canadian, French, or United Kingdom enterprise having no permanent establishment in the United States; (2) income derived by a Swedish, Canadian, French, or United Kingdom enterprise from the operation of ships or aircraft registered in the respective countries; (3) royalties and like amounts derived by a nonresident alien individual resident in Sweden; (4) gains derived from the sale or exchange of capital assets by a nonresident alien individual resident in Sweden, Canada, France, or the United Kingdom having no permanent establishment in the United States; (5) wages, salaries, and similar compensation and pensions paid by Sweden, Canada, France, or the United Kingdom or by a political subdivision thereof, to individuals (other than citizens of the United States) temporarily residing in the United States; (6) compensation for labor or personal services performed within the United States by a nonresident alien individual resident in Sweden, Canada, or the United Kingdom, such exemption being, however, subject to certain limitations (see Treasury Decisions 4975, 5206, and 5532); (7) compensation derived by a resident of France in the exercise of a liberal profession if he has no place of business within the United States; (8) remittances from sources within Sweden, Canada, France, or the United Kingdom (see Treasury Decisions 4975, 5206, 5499, and 5532) received in the United States by nonresident alien individuals residents of Sweden, Canada, France, or the United Kingdom who are temporarily residing in the United States for the purposes of study or for acquiring business experience, such remittances being for the purposes of their maintenance or studies.

Any taxpayer who excludes from gross income from sources within the United States the income of the type specified in (k) above must file with his return a statement setting forth the amount of such income and such information as may be necessary to show that the income is of the type specified in that paragraph.

(j) Treatment of depreciation and depletion.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business may be deducted. All deductions for depreciation must be explained in Schedule C (1) or C (2). If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its expected useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost (less depreciation actually sustained before that date), whichever is greater. (See sections 23 (1) and 114.)

See the regulations under sections 23 (m) and 114 with respect to additional forms and information required if a deduction is claimed for depletion.

SPECIFIC INSTRUCTIONS
(Numbered to correspond with item numbers on page 1 of return)

1. Salaries and other compensation for personal services.—(a) Salaries and wages, commissions, bonuses, etc., for services performed within the United States. Except as noted in General Instruction (A), gross income from sources within the United States includes compensation for labor or personal services performed within the United States regardless of the residence of the payor, of the place in which the contract for services was made, or of the place of payment. If a specific amount is paid for labor or personal services performed in the United States, such amount (if income from sources within the United States) shall be included in the gross income. If no accurate allocation or segregation of compensation for labor or personal services performed in the United States can be made, or when such labor or service is performed partly within and partly without the United States, the amount to be included in the gross income shall be determined by an apportionment on the time basis, i.e., there shall be included in the gross income an amount which bears the same relation to the total compensation as the number of days of performance of the labor or services performed in the United States bears to the total number of days of performance of labor or services for which the payment is made. Except as noted in General Instruction (A), wages received for services rendered inside the territorial limits of the United States and wages of an alien seaman earned on a coastwise vessel are to be regarded as from sources within the United States. Wages paid as a deduction for ordinary and necessary expenses against salaries, etc., such as traveling expenses in connection with your occupation, should be fully explained. Traveling expenses ordinarily include expenditures for transporta-

tion, meals, and lodging. The expenses of a commuter in traveling to and from work are not deductions. (b) Salaries and wages, commissions, bonuses, etc., for services performed within the United States includes compensation for labor or personal services performed within the United States regardless of the place in which the contract for services was made, or of the place of payment. If a specific amount is paid for labor or personal services performed in the United States, such amount (if income from sources within the United States) shall be included in the gross income. If no accurate allocation or segregation of compensation for labor or personal services performed in the United States can be made, or when such labor or service is performed partly within and partly without the United States, the amount to be included in the gross income shall be determined by an apportionment on the time basis, i.e., there shall be included in the gross income an amount which bears the same relation to the total compensation as the number of days of performance of the labor or services performed in the United States bears to the total number of days of performance of labor or services for which the payment is made. Except as noted in General Instruction (A), wages received for services rendered inside the territorial limits of the United States and wages of an alien seaman earned on a coastwise vessel are to be regarded as from sources within the United States. Wages paid as a deduction for ordinary and necessary expenses against salaries, etc., such as traveling expenses in connection with your occupation, should be fully explained. Traveling expenses ordinarily include expenditures for transporta-

2. Dividends.—Attach a statement showing (a) dividends on share accounts in Federal savings and loan associations in cases of shares issued on or after March 28, 1942 (dividends on shares issued before that date should be included in item 4, page 1) ; (b) dividends from a domestic corporation constituting income from sources within the United States; and (c) dividends from a foreign corporation to the extent they constitute income from sources within the United States.

Dividends will be treated as income from sources within the United States unless the taxpayer submits sufficient data to establish to the satisfaction of the Commissioner that they should be excluded from gross income. (See section 119 (a).)

3. Interest on corporation bonds, etc.—Enter interest on bonds, debentures, notes, or certificates or other evidences of indebtedness, issued by any corporation with interest coupons or in registered form, and all interest received or credited to your account on corporation bonds upon which a United States income tax was paid at the source by the debtor corporation. Include all interest received or accrued, as the case may be, on notes, mortgages, or similar interest-bearing obligations of residents of the United States, except the Interest specified in paragraphs (c), (f), and (j) of General Instruction (l).

4. Interest on Government obligations, etc.—Enter interest received or accrued during the year on noninterest bearing obligations issued at a discount.—Taxpayer on the cash basis may enter as to all noninterest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United
States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Taxpayer so electing shall report such income as interest in item 3 or 4, page 1, whichever is applicable, and attach statement listing obligations owned and computation of accrued income. An election exercised in the current year or in a prior year is binding for all subsequent years.

5. Annuities.—Amounts received as an annuity under an annuity or endowment contract shall be included in gross income to the extent of 3 percent of the aggregate premiums or consideration paid for such annuity. If the aggregate of the amounts received and excluded from gross income in this and prior years equals the aggregate premiums or consideration paid for such annuity, the entire amount thereafter received must be included in gross income.

6. Gains and losses from sales or exchanges of capital assets and other property.—Report details in Schedules A (1) and (2).

a. Net gain or loss. In Schedule A (3) enter the total net gain or loss from the sale or exchange of capital assets and business property, whether tangible or intangible, whether or not connected with the taxpayer’s trade or business. If the aggregate of the gains from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and a beneficiary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

b. Losses. Losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a member of a partnership, (d) a member of a grantor or a beneficiary trust, or (e) a partnership, estate, or trust. Include in item 11, and enter in Schedule B (1) the amount of each loss, with the name of the corporation, class of stock, number of shares, and the amount of membership in the corporation, or fiduciary, if applicable.

7. Rents and royalties.—Fill in Schedule B (1) giving the information requested.

a. Rents and royalties from real estate or from any property not used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1), or an obligation of the United States or any of its possessions, or of a State or territory or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from the date of issue, or real property used in the trade or business of the taxpayer.

b. Rents and royalties from property.—State following facts: (a) For real estate, location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and the year of acquisition.

8. Net profit (or loss) from business or profession.—If you owned a business, or practiced a profession on your own account, fill in Schedule B (2) of the return, and enter the net profit (or loss) as item 8.

9. Capital gains and losses. Enter in Schedule C (1) under Schedule of short-term capital gains and losses, the net short-term capital gains, if any, recognized as income and the aggregate of the long-term capital gains, if any, recognized as ordinary income, all computed as provided in Schedule A (1), and the net long-term capital gains, if any, recognized as ordinary income.

10. Schedule of gains and losses. The phrase “long-term” applies to gains and losses from the sale or exchange of capital assets held for more than 6 months. Enter such loss in column 10 of Schedule A (1), and Schedule of gains and losses, if any, recognized as income in connection with the taxpayer’s trade or business, if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

11. Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and a beneficiary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

12. Net dividend and interest income.—Enter in Schedule C (2) the amount of dividends and interest income, whether dividends from domestic or foreign corporations, or interest from real property, or from financial institutions, or any other source.

13. Deductions. Deductions for the tax year shall be allowed only to the extent of the gains from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and a beneficiary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

14. Net income from sources within the United States. The taxable income derived from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a member of a partnership, (d) a member of a grantor or beneficiary trust, or (e) a partnership, estate, or trust. Include in item 11, and enter in Schedule B (1) the amount of each gain or loss, with the name of the corporation, class of stock, number of shares, and the amount of membership in the corporation, or fiduciary, if applicable.

15. Contributions. Enter in Schedule C (3) any contributions paid within the year to any domestic corporation, or to any community chest, fund, or foundation, created in the United States, operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or in any part of the net earnings of which inures to the benefit of
any private shareholder, or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation; or to the special fund for vocational rehabilitation authorized by section 12 of the World War Veterans' Act, 1924. The amount claimed shall not exceed 15 percent of your adjusted gross income. For definition of adjusted gross income, see section 22 (n).

Report in Schedule C the name and address of each organization and the approximate date and amount of the contribution or gift in each case.

12. Interest.—Enter interest on personal indebtedness as distinguished from business indebtedness (which should be entered in Schedules B (1) and (2)). Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation. For limitations on deductions for unpaid debts, see section 24 (c). Do not deduct amounts paid or accrued on indebtedness incurred or continued to purchase a single premium life insurance or endowment contract. A contract shall be considered a single premium life insurance or endowment contract if substantially all the premiums on such contract are paid within a period of 4 years from the date on which the contract is purchased.

In order to claim a deduction for interest paid, the indebtedness must be connected with some source of taxable income within the United States. Any deductions on account of interest should be itemized and explained in Schedule D.

13. Taxes.—Enter personal taxes and all taxes on property having a situs in the United States, and not used in your business or profession, which were paid or accrued during the taxable year. State and local retail sales taxes imposed in the first instance upon retailers may be deducted to the extent that they are separately stated and paid by the purchaser. Do not include taxes assessed against local benefits. Federal income taxes or estate, inheritance, legacy, succession, gift taxes, taxes imposed on your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you. Do not include Federal import duties or Federal excise or stamp taxes; but any such duties or taxes attributable to your business activities may be deducted in Schedule B (1) or B (2). Federal social security and employment taxes paid by or for an employee are not deductible by the employee.

Any deduction on account of taxes should be itemized and explained in Schedule E.

14. Losses from fire, storm, shipwreck, or other casualty, or theft.—Losses sustained during the taxable year of property not connected with the trade or business (resulting from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise, are deductible only if the property was located within the United States. Explain and itemize losses claimed in Schedule F.

15. Other deductions.—Enter other authorized deductions not claimed elsewhere on this return.

Do not deduct losses incurred in transactions which were neither connected with your trade or business nor entered into for profit. Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in any transaction entered into for profit, although not connected with a trade or business, are (if otherwise allowable) deductible only if and to the extent that the profit, if such transaction resulted in a profit, would have been taxable. If you have losses in sources within the United States from wagering transactions are allowable only to the extent of the gains derived by you from such transactions. Any deduction claimed should be explained in Schedule F.

In case you incurred expenses in connection with exempt income (other than interest) or owned any property the income from which is exempt, see the regulations issued under section 24 (a) (5).

See the regulations under section 23 (v) which provides for the deduction of amoratizable bond premium by the owner of the bond.

16. Ratable part of deductions not definitely allocated to any class of income.—In addition to the deductions which can be definitely allocated to income from sources within the United States, there may be deducted a ratable part of any other expenses, losses, or deductions which cannot be definitely allocated to some item or class of gross income from sources within or without the United States. The ratable part is based upon the ratio of gross income from sources within the United States to the total gross income.

Fill in Schedule G and enter as item 16 the ratable part of any deductions not definitely allocated to any item or class of gross income.

19. Income from sources within and without the United States.—Items of gross income not allocated to sources within or without the United States, such as gross income derived from the sale of personal property produced (in whole or in part) by the taxpayer, within the United States and sold within a foreign country, or produced (in whole or in part) by the taxpayer within a foreign country and sold within the United States, shall be treated as derived from sources partly within and partly without the United States. (See the regulations issued under section 119 (e).)

Explain fully in a statement attached to the return how you determined the amount entered in item 19 as the portion of income attributable to sources within the United States.

22. Exemptions for normal tax and surtax.—In the case of a nonresident alien (other than a resident of Canada or Mexico) the exemption is $500.

A nonresident alien residing in Canada or Mexico is entitled to an exemption of $500 for the taxpayer, $500 for the spouse of the taxpayer if such spouse has no gross income from sources within the United States and is not the dependent of another taxpayer, and $500 for dependence who during the year received more than one-half of his support from the taxpayer, had less than $500 of income from sources within the United States, and was closely related to the taxpayer.

“Closely related” means that the person is the taxpayer's son, daughter, or descendant of either; stepson, stepdaughter, son-in-law, or daughter-in-law; father, mother, or ancestor of either; stepfather, stepmother, father-in-law, mother-in-law, uncle, aunt, niece, or nephew (but not if related only by marriage).

The above relationships apply to a legally adopted child the same as though he or she were a child by blood. Do not claim a citizen of a foreign country as a dependent unless he or she is a resident of the United States, Canada, or Mexico.

24. Tax rates.—The table below shows the combined normal tax and surtax (before the 5 percent reduction) for the taxable year. The combined tax to be entered as item 24, page 1, should be reduced by 3 percent of any partially tax-exempt interest and dividends included in item 4, page 1, or 3 percent of item 23, page 1, whichever amount is the lesser. If you so reduce your tax, attach an explanatory statement.

<table>
<thead>
<tr>
<th>Taxable Income</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $2,000</td>
<td>20% of the amount in item 23.</td>
</tr>
<tr>
<td>Over $2,000 but not over $4,000</td>
<td>$400, plus 22% of excess over $2,000.</td>
</tr>
<tr>
<td>Over $4,000 but not over $6,000</td>
<td>$840, plus 26% of excess over $4,000.</td>
</tr>
<tr>
<td>Over $6,000 but not over $8,000</td>
<td>$1,360, plus 30% of excess over $6,000.</td>
</tr>
<tr>
<td>Over $8,000 but not over $10,000</td>
<td>$1,960, plus 34% of excess over $8,000.</td>
</tr>
<tr>
<td>Over $10,000 but not over $12,000</td>
<td>$2,640, plus 38% of excess over $10,000.</td>
</tr>
<tr>
<td>Over $12,000 but not over $14,000</td>
<td>$3,400, plus 42% of excess over $12,000.</td>
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<tr>
<td>Over $14,000 but not over $16,000</td>
<td>$4,260, plus 47% of excess over $14,000.</td>
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<tr>
<td>Over $16,000 but not over $18,000</td>
<td>$5,200, plus 50% of excess over $16,000.</td>
</tr>
<tr>
<td>Over $18,000 but not over $20,000</td>
<td>$6,200, plus 53% of excess over $18,000.</td>
</tr>
<tr>
<td>Over $20,000 but not over $22,000</td>
<td>$7,260, plus 56% of excess over $20,000.</td>
</tr>
<tr>
<td>Over $22,000 but not over $26,000</td>
<td>$8,380, plus 59% of excess over $22,000.</td>
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<tr>
<td>Over $26,000 but not over $32,000</td>
<td>$10,740, plus 62% of excess over $26,000.</td>
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<tr>
<td>Over $32,000 but not over $38,000</td>
<td>$14,460, plus 65% of excess over $32,000.</td>
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<tr>
<td>Over $38,000 but not over $44,000</td>
<td>$18,360, plus 69% of excess over $38,000.</td>
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<tr>
<td>Over $44,000 but not over $50,000</td>
<td>$22,500, plus 72% of excess over $44,000.</td>
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<tr>
<td>Over $50,000 but not over $60,000</td>
<td>$26,820, plus 75% of excess over $50,000.</td>
</tr>
<tr>
<td>Over $60,000 but not over $70,000</td>
<td>$32,320, plus 78% of excess over $60,000.</td>
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<tr>
<td>Over $70,000 but not over $80,000</td>
<td>$38,920, plus 81% of excess over $70,000.</td>
</tr>
<tr>
<td>Over $80,000 but not over $90,000</td>
<td>$45,820, plus 84% of excess over $80,000.</td>
</tr>
<tr>
<td>Over $90,000 but not over $100,000</td>
<td>$53,820, plus 87% of excess over $90,000.</td>
</tr>
<tr>
<td>Over $100,000 but not over $150,000</td>
<td>$67,320, plus 90% of excess over $100,000.</td>
</tr>
<tr>
<td>Over $150,000 but not over $200,000</td>
<td>$87,820, plus 93% of excess over $150,000.</td>
</tr>
</tbody>
</table>

28. United States income tax paid at source.—Enter the total of all of the credits allowable under section 143 for the taxable year 1946.

29. United States income tax withheld by employer.—A nonresident alien engaged in trade or business within the United States and having wages subject to withholding under section 1622 should enter the amount of income tax withheld from his wages by his employer.

30. United States tax paid on 1946 Declaration of Estimated Tax.—A nonresident alien engaged in trade or business within the United States and having wages subject to withholding under section 1622 who filed a Declaration of Estimated Tax for 1946 should enter the total of all payments or credits on account of the estimated tax shown on such declaration.