

U.S. Nonresident Alien Income Tax Return

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

1994

beginning , 1994, and ending , 19

Please print or type

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

Enclose, but do not attach, any payment with your return.

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 5 of instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust	
City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions.		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 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.)			7a
Filing status. Check only one box.			7b
			Yourself
			Spouse
1 <input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national			
2 <input type="checkbox"/> Other single nonresident alien			
3 <input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national			}
4 <input type="checkbox"/> Married resident of Japan or the Republic of Korea			
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 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.			
7c Dependents:*		(2) Check if under age 1	(3) If age 1 or older, dependent's social security number
(1) Name (first, initial, and last name)			(4) Dependent's relationship to you
			(5) No. of months lived in your home in 1994
*Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6 of instructions.)			
**Applies only to residents of Canada and Mexico and to U.S. nationals. (See page 6 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 ▶
			**Dependents on 7c not entered above ▶
			Add numbers entered on lines above ▶
8 Wages, salaries, tips, etc. Attach Form(s) W-2		8	
9a Taxable interest income		9a	
b Tax-exempt interest (see page 7). DO NOT include on line 9a		9b	
10 Dividend income		10	
11 Taxable refunds, credits, or offsets of state and local income taxes (see page 7)		11	
12 Scholarship and fellowship grants. Attach explanation (see page 7).		12	
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		13	
14 Capital gain or (loss). If required, attach Schedule D (Form 1040) (see page 7)		14	
15 Other gains or (losses). Attach Form 4797		15	
16a Total IRA distributions 16a		16b Taxable amount (see page 7)	
17a Total pensions and annuities 17a		17b Taxable amount (see page 8)	
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)		18	
19 Farm income or (loss). Attach Schedule F (Form 1040)		19	
20 Unemployment compensation (see page 9)		20	
21 Other income. List type and amount—see page 9		21	
22 Total income exempt by a treaty from page 5, Item L 22			
23 Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income . ▶		23	
24 IRA deduction (see page 9) 24			
25 Moving expenses. Attach Form 3903 25			
26 Self-employed health insurance deduction. Caution: See page 9 26			
27 Keogh retirement plan and self-employed SEP deduction 27			
28 Penalty on early withdrawal of savings 28			
29 Scholarship and fellowship grants 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	Itemized deductions from page 3, Schedule A, line 18				33			
	34	Subtract line 33 from line 32. If line 33 is more than line 32, enter -0-				34			
	35	Exemptions (see page 10)				35			
	Caution: If your parent (or someone else) can claim you as a dependent, check here. <input type="checkbox"/>								
	36	Taxable income. Subtract line 35 from line 34. If line 35 is more than line 34, enter -0-				36			
	37	Tax. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedules, <input type="checkbox"/> Capital Gain Tax Worksheet, or <input type="checkbox"/> Form 8615 (see page 10). Amount from Form(s) 8814 <input type="checkbox"/>				37			
	38	Additional taxes. Check if from <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972				38			
	39	Add lines 37 and 38				39			
Credits	40	Credit for child and dependent care expenses. Attach Form 2441	40						
	41	Foreign tax credit. Attach Form 1116	41						
	42	Other credits (see page 11). Check if from <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 8396 <input type="checkbox"/> Form 8801 <input type="checkbox"/> Form (specify) _____	42						
	43	Add lines 40 through 42				43			
	44	Subtract line 43 from line 39. If line 43 is more than line 39, enter -0-				44			
Other Taxes	45	Alternative minimum tax (see page 11). Attach Form 6251				45			
	46	Recapture taxes (see page 12). Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8828				46			
	47	Tax on income not effectively connected with a U.S. trade or business from page 4, line 80				47			
	48	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137				48			
	49	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329				49			
	50	Transportation tax (see page 12)				50			
	51	Add lines 44 through 50. This is your total tax				51			
Payments	52	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	52						
	53	1994 estimated tax payments and amount applied from 1993 return	53						
	54	Earned income credit. If required, attach Schedule EIC (Form 1040) (see page 13). Nontaxable earned income: amount <input type="checkbox"/> and type <input type="checkbox"/>	54						
	55	Amount paid with Form 4868 (extension request)	55						
	56	Excess social security and RRTA tax withheld (see page 13)	56						
	57	Other payments. Check if from <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136	57						
	58	Credit for amount paid with Form 1040-C	58						
	59	U.S. tax withheld at source:							
	a	From page 4, line 77	59a						
	b	By partnerships under section 1446 (from Form(s) 8805 or 1042-S)	59b						
	60	U.S. tax withheld on dispositions of U.S. real property interests:							
a	From Form(s) 8288-A	60a							
b	From Form(s) 1042-S	60b							
61	Add lines 52 through 60b. These are your total payments				61				
Refund or Amount You Owe	62	If line 61 is more than line 51, subtract line 51 from line 61. This is the amount you OVERPAID				62			
	63	Amount of line 62 you want REFUNDED TO YOU				63			
	64	Amount of line 62 you want APPLIED TO YOUR 1995 ESTIMATED TAX <input type="checkbox"/>	64						
	65	If line 51 is more than line 61, subtract line 61 from line 51. This is the AMOUNT YOU OWE . For details on how to pay, including what to write on your payment, see page 14				65			
	66	Estimated tax penalty (see page 14). Also, include on line 65	66						

Sign Here Keep a copy of this return for your records.	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="checkbox"/>	Date	Your occupation in the United States
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/>	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) and address <input type="checkbox"/>		Preparer's social security no. <input type="checkbox"/>
			E.I. No. <input type="checkbox"/>
			ZIP code <input type="checkbox"/>

Schedule A—Itemized Deductions (See pages 14, 15, and 16.)

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State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2					3
Gifts to U.S. Charities		Caution: <i>If you made a gift and received a benefit in return, see page 14.</i>					
	4	Contributions by cash or check. If any gift of \$250 or more, see page 15.	4				
	5	Other than cash or check. If any gift of \$250 or more, see page 15. If over \$500, you MUST attach Form 8283.	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6.					7
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684					8
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 ▶	9				
	10	Tax preparation fees	10				
	11	Other expenses. See page 16 for expenses to deduct here. List type and amount ▶	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 32.	13				
	14	Multiply line 13 by 2% (.02).	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-.					15
Other Miscellaneous Deductions	16	Moving expenses incurred before 1994. Attach Form 3903. (See page 16.)					16
	17	Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶					17
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.					18

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.

Nature of income	(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 17)			(e) Other (specify) _____ %
		(b) 10%	(c) 15%	(d) 30%	
67 Dividends paid by:					
a U.S. corporations	67a				
b Foreign corporations	67b				
68 Interest:					
a Mortgage	68a				
b Paid by foreign corporations	68b				
c Other	68c				
69 Industrial royalties (patents, trademarks, etc.)	69				
70 Motion picture or T.V. copyright royalties	70				
71 Other royalties (copyrights, recording, publishing, etc.)	71				
72 Real property income and natural resources royalties	72				
73 Pensions and annuities	73				
74 Social security benefits	74				
75 Gains (include capital gain from line 83 below)	75				
76 Other (specify) ▶	76				
77 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				
78 Add lines 67a through 76 in columns (b)-(e)	78				
79 Multiply line 78 by rate of tax at top of each column	79				
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 ▶					80

Capital Gains and Losses From Sales or Exchanges of Property

81(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 (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
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-) ▶						83

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.

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 ▶
..... and type of current visa ▶

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: 1992, 1993, and 1994

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 in the space below your total foreign source income not effectively connected with a U.S. trade or business. 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 1994? Yes No
If "Yes," give the latest year and form number ▶.....
..... and the Internal Revenue Service Center to which it was sent ▶.....

J To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 53, 55, and 58?

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," show 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 17.

• Country ▶.....

• Kind and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8-15, 16b, and 17b-21 of Form 1040NR. For 1994 (also, include this exempt income on line 22 of Form 1040NR) ▶.....
.....
For 1993 ▶.....

• Kind and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article: For 1994 ▶.....
.....
For 1993 ▶.....

• 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 1994? 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 ▶.....