

# U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1992, or other tax year

**1992**

beginning , 1992, 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
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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"/> Fiduciary
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City, town or post office, province/state, and ZIP code	For Paperwork Reduction Act Notice, see page 1 of instructions.
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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."
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**Filing Status and Exemptions for Individuals** (See page 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		
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 34 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 ▶  
 \*\*No. of other dependents on 7c ▶

Add numbers entered on lines above ▶  

7c Dependents:*	(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 1992
(1) Name (first, initial, and last name)				

\*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. (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 ▶

e Total number of exemptions claimed

	Income Effectively Connected With U.S. Trade/Business		Income
8	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	8	
9a	Taxable interest income . . . . .	9a	
b	Tax-exempt interest income (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 of instructions)	11	
12	Scholarship and fellowship grants. Attach explanation—(see page 7 of instructions) . . . . .	12	
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	13	
14	Capital gain or (loss). Attach Schedule D (Form 1040) . . . . .	14	
15	Capital gain distributions not reported on line 14 (see page 7 of instructions) . . . . .	15	
16	Other gains or (losses). Attach Form 4797 . . . . .	16	
17a	Total IRA distributions . . . . .	17a	
		17b	Taxable amount (see page 7)
18a	Total pensions and annuities . . . . .	18a	
		18b	Taxable amount (see page 8)
19	Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E (Form 1040) . . . . .	19	
20	Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	20	
21	Unemployment compensation (see page 9 of instructions) . . . . .	21	
22	Other income. List type and amount—see page 9 of instructions . . . . .	22	
23	Add lines 8, 9a, 10–16, 17b, and 18b–22. This is your <b>total effectively connected income</b> . ▶	23	
24	IRA deduction (see page 9 of instructions) . . . . .	24	
25	Self-employed health insurance deduction . . . . .	25	
26	Keogh retirement plan and self-employed SEP deduction . . . . .	26	
27	Penalty on early withdrawal of savings . . . . .	27	
28	Scholarship and fellowship grants excluded . . . . .	28	
29	Add lines 24 through 28 (see instructions). These are your <b>total adjustments</b> . . . ▶	29	

30 Subtract line 29 from line 23. Enter here and on line 31. This is your <b>adjusted gross income</b> . ▶		30	
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<b>Tax Computation</b>	<b>31</b> Amount from line 30 (adjusted gross income) . . . . .	<b>31</b>		
	<b>32</b> Enter <b>itemized deductions</b> from page 3, Schedule A, line 10 . . . . .	<b>32</b>		
	<b>33</b> Subtract line 32 from line 31. If line 32 is more than line 31, enter -0- . . . . .	<b>33</b>		
	<b>34</b> Exemptions (see pages 10 and 11 of instructions) . . . . .	<b>34</b>		
	<b>Caution:</b> <i>If your parent (or someone else) can claim you as a dependent, check here</i> <input type="checkbox"/> <b>35</b> <b>Taxable income.</b> Subtract line 34 from line 33. If line 34 is more than line 33, enter -0- . . . . .	<b>35</b>		
	<b>36</b> 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"/> _____	<b>36</b>		
	<b>37</b> Additional taxes (see page 11). Check if from: <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972 . . . . .	<b>37</b>		
	<b>38</b> Add lines 36 and 37 . . . . .	<b>38</b>		
<b>Credits</b>	<b>39</b> Credit for child and dependent care expenses. Attach Form 2441	<b>39</b>		
	<b>40</b> Foreign tax credit. Attach Form 1116 . . . . .	<b>40</b>		
	<b>41</b> 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) _____	<b>41</b>		
	<b>42</b> Add lines 39 through 41 . . . . .	<b>42</b>		
	<b>43</b> Subtract line 42 from line 38. If line 42 is more than line 38, enter -0- . . . . .	<b>43</b>		
<b>Other Taxes</b>	<b>44</b> Alternative minimum tax. Attach Form 6251 . . . . .	<b>44</b>		
	<b>45</b> Recapture taxes (see page 12). Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8828 . . . . .	<b>45</b>		
	<b>46</b> Tax on income not effectively connected with a U.S. trade or business from page 4, line 79 . . . . .	<b>46</b>		
	<b>47</b> Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . . . .	<b>47</b>		
	<b>48</b> Tax on qualified retirement plans, including IRAs. Attach Form 5329 . . . . .	<b>48</b>		
	<b>49</b> Transportation tax (see page 12) . . . . .	<b>49</b>		
	<b>50</b> Add lines 43 through 49. This is your <b>total tax</b> . . . . .	<b>50</b>		
<b>Payments</b>	<b>51</b> Federal income tax withheld. <b>If any is from Form(s) 1099, check</b> <input type="checkbox"/> <b>51</b>	<b>51</b>		
	<b>52</b> 1992 estimated tax payments and amount applied from 1991 return . . . . .	<b>52</b>		
	<b>53</b> <b>Earned income credit.</b> Attach Schedule EIC (Form 1040) . . . . .	<b>53</b>		
	<b>54</b> Amount paid with Form 4868 (extension request) . . . . .	<b>54</b>		
	<b>55</b> Excess social security, Medicare, and RRTA tax withheld (see page 13) . . . . .	<b>55</b>		
	<b>56</b> Other payments (see page 14). Check if from: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 . . . . .	<b>56</b>		
	<b>57</b> Credit for amount paid with Form 1040C . . . . .	<b>57</b>		
	<b>58</b> U.S. tax withheld at source:			
	<b>a</b> From page 4, line 76 . . . . .	<b>58a</b>		
	<b>b</b> By partnerships under section 1446 (from Form(s) 8805 or 1042S) . . . . .	<b>58b</b>		
	<b>59</b> U.S. tax withheld on dispositions of U.S. real property interests:			
<b>a</b> From Form(s) 8288-A . . . . .	<b>59a</b>			
<b>b</b> From Form(s) 1042S . . . . .	<b>59b</b>			
<b>60</b> Add lines 51 through 59b. These are your <b>total payments</b> . . . . .	<b>60</b>			
<b>Refund or Amount You Owe</b>	<b>61</b> If line 60 is more than line 50, subtract line 50 from line 60. This is the amount you <b>OVERPAID</b> . . . . .	<b>61</b>		
	<b>62</b> Amount of line 61 you want <b>REFUNDED TO YOU</b> . . . . .	<b>62</b>		
	<b>63</b> Amount of line 61 you want <b>APPLIED TO YOUR 1993 ESTIMATED TAX</b> . . . . .	<b>63</b>		
	<b>64</b> If line 50 is more than line 60, subtract line 60 from line 50. This is the <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 "1992 Form 1040NR" on it . . . . .	<b>64</b>		
	<b>65</b> Estimated tax penalty (see page 14). Also include on line 64 . . . . .	<b>65</b>		

**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.

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

**Schedule A—Itemized Deductions** (See pages 14, 15, and 16 of the instructions.)

**State and Local Income Taxes**

**1a** State income taxes . . . . .

<b>1a</b>			
<b>1b</b>			

**b** Local income taxes . . . . .

**2** Add lines 1a and 1b . . . . . ▶ **2**

**Gifts to U.S. Charities**

**Caution:** If you made a charitable contribution and received a benefit in return, see page 14.

**3a** Contributions by cash or check . . . . .

<b>3a</b>			
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**b** Other than cash or check. If over \$500, you **MUST** attach Form 8283

<b>3b</b>			
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**c** Carryover from prior year . . . . .

<b>3c</b>			
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**4** Add lines 3a through 3c . . . . . ▶ **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 pages 15 and 16 for expenses to deduct here.)

**7a** Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you **MUST** attach Form 2106. See pages 15 and 16 ▶ . . . . .

<b>7a</b>			
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**b** Other expenses—investment, tax preparation, etc. List type and amount ▶ . . . . .

<b>7b</b>			
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**c** Add lines 7a and 7b . . . . .

<b>7c</b>			
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**d** Enter the amount from Form 1040NR, line 31 . **7d** . . . . .

<b>7d</b>			
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**e** Multiply line 7d by 2% (.02) . . . . .

<b>7e</b>			
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**8** Subtract line 7e from line 7c. 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 ▶ . . . . .

<b>9</b>			
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**Total Itemized Deductions**

**10** Is the amount on Form 1040NR, line 31, more than \$105,250 (more than \$52,625 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?

- **No.** Your deduction is not limited. Add lines 2, 4, 5, 6, 8, and 9. Enter the total here and on Form 1040NR, line 32.

- **Yes.** Your deduction may be limited. See page 16 for the amount to enter here and on Form 1040NR, line 32.

<b>10</b>			
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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. ▶.....  
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G Give number of days (including vacation and nonwork days) you were in the United States during: 1990 ....., 1991....., and 1992 .....

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 1992?. . . . .  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 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," 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 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 1992 ▶.....  
.....  
.....

For 1991 ▶.....

• 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 1992? . . . . .  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 ▶.....  
.....  
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