

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1990, or other tax year

1990

beginning , 1990, and ending , 19

Please print or type

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		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 U.S. 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").

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

Filing Status and Exemptions for Individuals (See pages 4 and 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		
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.)		

If your spouse is filing a return, you cannot take an exemption for him or her.

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.

7c Dependents:*	(2) Check if under age 2	(3) If age 2 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1990

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 ▶

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

8	Wages, salaries, tips, etc. (attach Form(s) W-2)				
9a	Taxable interest income				
b	Tax-exempt interest income (see page 6). DO NOT include on line 9a	9b			
10	Dividend income				
11	Taxable refunds of state and local income taxes (see page 6 of Instructions)				
12	Scholarship and fellowship grants (attach explanation—see page 6 of Instructions)				
13	Business income or (loss) (attach Schedule C (Form 1040))				
14	Capital gain or (loss) (attach Schedule D (Form 1040))				
15	Capital gain distributions not reported on line 14 (see page 7 of Instructions)				
16	Other gains or (losses) (attach Form 4797)				
17a	Total IRA distributions	17a	17b Taxable amount (see page 7)		
18a	Total pensions and annuities	18a	18b Taxable amount (see page 7)		
19	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E (Form 1040))				
20	Farm income or (loss) (attach Schedule F (Form 1040))				
21	Unemployment compensation (insurance) (see page 8 of Instructions)				
22	Other income (list type and amount—see page 8 of Instructions)				
23	Add lines 8, 9a, 10–16, 17b, and 18b–22. This is your total effectively connected income				
24	IRA deduction (see page 9 of Instructions)	24			
25	Self-employed health insurance deduction, from worksheet on page 9	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 total adjustments	29			
30	Subtract line 29 from line 23. Enter here and on line 31. This is your adjusted gross income	30			

Tax Computation	31 Amount from line 30 (adjusted gross income)	31		
	32 Enter Itemized deductions (from page 3, Schedule A, line 10)	32		
	33 Subtract line 32 from line 31. Enter the result (if less than zero, enter zero)	33		
	34 Exemptions (see pages 4, 5, and 9 of Instructions)	34		
	Caution: If your parent (or someone else) can claim you as a dependent, check here ▶ <input type="checkbox"/>			
	35 Taxable income. Subtract line 34 from line 33. Enter the result (if less than zero, enter zero)	35		
	36 Enter tax. Check if from: <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedules, or <input type="checkbox"/> Form 8615 (see page 9)	36		
	37 Additional taxes (see page 9). Check if from: <input type="checkbox"/> Form 4970 <input type="checkbox"/> Form 4972	37		
38 Add lines 36 and 37 ▶	38			
Credits	39 Credit for child and dependent care expenses (attach Form 2441)	39		
	40 Foreign tax credit (attach Form 1116)	40		
	41 General business credit. Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) _____	41		
	42 Credit for prior year minimum tax (attach Form 8801)	42		
	43 Add lines 39 through 42 ▶	43		
44 Subtract line 43 from line 38. Enter the result (if less than zero, enter zero) ▶	44			
Other Taxes	45 Alternative minimum tax (attach Form 6251)	45		
	46 Recapture taxes (see page 10 of Instructions). Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	46		
	47 Tax on income not effectively connected with a U.S. trade or business (from page 4, line 81)	47		
	48 Social security tax on tip income not reported to employer (attach Form 4137)	48		
	49 Tax on an IRA or a qualified retirement plan (attach Form 5329).	49		
	50 Transportation tax (see page 11 of Instructions)	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 1990 estimated tax payments and amount applied from 1989 return	53		
	54 Earned income credit (see page 11 of Instructions)	54		
	55 Amount paid with Form 4868 (extension request).	55		
	56 Excess social security tax and RRTA tax withheld (see page 12 of Instructions)	56		
	57 Credit for Federal tax on fuels (attach Form 4136)	57		
	58 Regulated investment company credit (attach Form 2439).	58		
	59 Credit for amount paid with Form 1040C	59		
	60 U.S. tax withheld at source:			
	a From page 4, line 78	60a		
	b By partnerships under Section 1446 (from Form(s) 8805 or 1042S).	60b		
	61 U.S. tax withheld on dispositions of U.S. real property interests:			
a From Form(s) 8288-A.	61a			
b From Form(s) 1042S	61b			
62 Add lines 52 through 61b. These are your total payments ▶	62			
Refund or Amount You Owe	63 If line 62 is larger than line 51, enter amount OVERPAID ▶	63		
	64 Amount of line 63 to be REFUNDED TO YOU ▶	64		
	65 Amount of line 63 to be APPLIED TO YOUR 1991 ESTIMATED TAX ▶	65		
	66 If line 51 is larger than line 62, enter AMOUNT YOU OWE . Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, identifying or social security number, and "1990 Form 1040NR" on it. ▶	66		
67 Estimated tax penalty (see page 12)	67			
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.			
	▶ Your signature	Date	Your occupation in the United States	
Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	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 12, 13, and 14 of the Instructions.)

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State and Local Income Taxes

1a State income taxes

1a

b Local income taxes

1b

2 Add the amounts on 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 pages 12 and 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 the amounts on 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 pages 13 and 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 the amounts on lines 7a and 7b. Enter the total

7c

d Enter the amount from Form 1040NR, line 31

7d

e Multiply the amount on line 7d by 2% (.02). Enter the result

7e

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

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. Add the amounts on lines 2, 4, 5, 6, 8, and 9. Enter the total 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	U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see pages 14 and 15 of Instructions)				(d) Other (specify) _____ %
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify) _____ %	
68 Dividends paid by:						
a U.S. corporations	68a					
b Foreign corporations	68b					
69 Interest:						
a Mortgage	69a					
b Paid by foreign corporations	69b					
c Other	69c					
70 Industrial royalties (patents, trademarks, etc.)	70					
71 Motion picture or T.V. copyright royalties	71					
72 Other royalties (copyrights, recording, publishing, etc.)	72					
73 Real property income and natural resources royalties	73					
74 Pensions and annuities	74					
75 Social security benefits	75					
76 Gains (include capital gain from line 83 below)	76					
77 Other (specify) ▶	77					
78 Total U.S. tax withheld at source. Enter here and on Form 1040NR, line 60a.	78					
79 Add the amounts on lines 68a through 77 in columns (a)-(d)	79					
80 Multiply the amount on line 79 by rate of tax at top of each column	80					
81 Add amounts on line 80, columns (a)-(d). This is your tax on income not effectively connected with a U.S. trade or business. Enter here and on Form 1040NR, line 47	81					

Capital Gains and Losses From Sales or Exchanges of Property

(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 column (e) is more than (d), subtract (d) from (e)	(g) GAIN If column (c) is more than (e), subtract (e) from (d)
82 Add amounts in columns (f) and (g)				82 ()		
83 Capital gain. Combine columns (f) and (g) of line 82. Enter the net gain here and on line 76 above (if zero or less, enter zero)						83

Enter only the capital gains and losses from property sales or exchanges that are from sources within the U.S. 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 U.S.
.....
.....

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 U.S. this year? . . Yes No

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

G Give number of days (including vacation and non-work days)
you were in the U.S. during: 1988....., 1989.....,
and 1990

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 U.S. and Japan or the
U.S. and the Republic of Korea.

Total foreign source income not effectively connected with
a U.S. trade or business \$

Did you file a U.S. income tax return for any
year before 1990? 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 53, 55, and 59?

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 1990

For 1989

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 U.S. at any time during 1990? . . 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: