Form 1040NR Department of the Treasury Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1993, or other tax year

OMB No. 1545-0089

beginning , 1993, and ending , 19

	Your fi	rst name and initial		Last name	Ident	Identifying or social security number					
type.	Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 4 of instructions. Check i							k if: dividual			
Please print or type	City, town or post office, province/state, and ZIP code For Par Notice,								perwork Reduction Act see page 1 of instructions.		
se	Countr	ry >									
lea	Of what country were you a citizen or national during the tax year? ▶										
refund check mailed. If same as above, write "Same." Give address in the country of want any lift same as above, write "Same."									oermanent i	resident.	
and 1099-R here		Filing Status and Exem	ptions for I	ndividuals (See	pages 4	and 5 of the	e instruction	s.)	7a	7b	
-R	Filing	status. Check only one box.	•	•				•	Yourself	Spouse	
6	1										
힏	2 Dother single nonresident alien										
,a		☐ Other single nonlesident of Married resident of Canada o				· · · ·	filing a roturn				
.2G		☐ Married resident of Japan o☐ Married resident of Japan o			(-		exemption for h	•	1		
≶∣	_	 Other married nonresident 	-		J can	not take an e	xemption for fi	iiii oi iici.			
1-2		☐ Qualifying widow(er) with			 .ouse die	 d ▶ 19). (See page 5	of inst)			
N S		on: If your parent (or someone	•					•	o. of boxes		
of your Forms W-2, W-2G,		not check box 7a. But be so	ure to check	the box below li	ine 35 on p	nage 2.			necked on a and 7b	•	
<u>ب</u>	7c De	ependents:*	(2) Check (3)	If age 1 or older, deper	ildelit 5	Dependent's	(5) No. of mor	nths No	o. of your		
D	(1)	Name (first, initial, and last name)	if under age 1	social security numb	er	elationship to you	home in 199	12 0.	nildren on 7c ho:		
d				i i				*li	ved with you	>	
				i i					didn't live wit		
Attach Copy B				<u> </u>					ou due to vorce or		
٥				<u> </u>				se	paration	▶	
ac				<u> </u>				or	Dependents		
¥	**App	lies only to residents of Canada, Mexico plies only to residents of Canada ar f your child didn't live with you but i	d Mexico and	to U.S. nationals. (See page 5 of	of instructions.		7 Ac	ntered above	^ _	
		Total number of exemptions of							ntered on nes above	<u>▶</u> ——	
٠,	8	Wages, salaries, tips, etc. A	ttach Form(s	s) W-2				8			
W-2, W-2G, etc.	Trade/Business 0 10 11 12	Taxable interest income .						9a			
2G,	iš p	Tax-exempt interest (see pa	age 7). DO N	IOT include on	line 9a	9b					
≽	ខ្លី 10	Dividend income						10			
-7	ខ្លី 11	Taxable refunds, credits, or o	ffsets of stat	e and local inco	me taxes (s	see page 7)		11			
S S	F 12	Scholarship and fellowship	grants. Attao	ch explanation-	-(see page	e 7)		12		_	
Ë	⊣ 13	Business income or (loss). A						13			
요	≨ 14 ≥ 15	Capital gain or (loss). Attach						14			
an	To Capital gain distributions not reported on line 14 (see page 7)							15			
ō	16 Other gains or (losses). Attach Form 4797							16			
to b											
o										_	
ē	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) . Farm income or (loss). Attach Schedule F (Form 1040)							19 20			
9								21			
Je y											
وا	e 22	31						22			
<u>-</u>	9 22 23	Total income exempt by a tr	caty from n	ago 5 Itom I		23	I				
첫	- 23 24	Add lines 8, 9a, 10–16, 17b, a	and 18b–22.	This is your tota	l effectivel	y connected	l income.	24			
Attach check or money order on top of any Form	25					25		_		\neg	
ਨ	o	nut deddenon (see page 7)									
∖tta	들 27	Keogh retirement plan and s			27						
*	26 27 28 29					28					
	Adj.	20 Tenany on early withdrawar or savings									
	30										
,	31	Subtract line 30 from line 24 F						30			

Form	104	ONR (993)							Page 2
	32	2 A	mount from line 31 (adjusted gross income)					32		
⊆	33		emized deductions from page 3, Schedule A, line 17.					33		
엹	34		ubtract line 33 from line 32. If line 33 is more than line 3.	34						
Tax Computation	35		kemptions (see page 10)					35		↓
헏			aution: If your parent (or someone else) can claim you as							
ou	36	T	exable income. Subtract line 35 from line 34. If line 35 is	s more th	an line 34	4, er	nter -0	36		
Ö	37	7 Ta	x. Check if from: \square Tax Table, \square Tax Rate Schedules, \square Sc	chedule D T	ax Worksh	eet ((Form 1040),			
<u>ã</u>		10	☐ Form 8615 (see page 11). Amount, if any, from Form(s) 8	8814 . 🕨				37		
.	38	3 A	dditional taxes (see page 11). Check if from: $\ \square$ Form 4	1970 🗌 I	orm 497	72		38		
-	39		dd lines 37 and 38			•	<u> ▶</u>	39		+
	40		redit for child and dependent care expenses. Attach For		40			_		
ts	41		oreign tax credit. Attach Form 1116		41			_		
Credits	42		ther credits (see page 11). Check if from: Form 3800		40					
ပ်			Form 8396 Form 8801 Form (specify)		42			42		
	43 44		dd lines 40 through 42	0 ontor 1		•		43		+
$\overline{}$								45		+-
S	45		ternative minimum tax (see pages 11 and 12). Attach Fo					46		+
×	46		ecapture taxes (see page 12). Check if from: Form 4255					47		+
12	47 48		ax on income not effectively connected with a U.S. trade or ocial security and Medicare tax on tip income not reported					48		+-
Other Taxes	49		ex on qualified retirement plans, including IRAs. If require		-			49		
퓡	50		ansportation tax (see page 12)					50		
	51	ΙA	dd lines 44 through 50. This is your total tax			:		51		
	52	2 F	ederal income tax withheld. If any is from Form(s) 1099, chec	ck ▶ □	52					
	53		993 estimated tax payments and amount applied from 1992		53					
	54	E	arned income credit. Attach Schedule EIC (Form 1040)		54					
	55	5 A	mount paid with Form 4868 (extension request)		55					
	56	E	xcess social security, Medicare, and RRTA tax withhe	eld (see						
			age 13)		56					
ts	57	a D	eferral of additional 1993 taxes. Attach Form 8841		57a					
en			ther payments (see page 13). Check if from: \Box Form 2							
Payments			Form 4136		57b			_		
	58		redit for amount paid with Form 1040-C		58					
	59		.S. tax withheld at source:		59a					
			om page 4, line 77		59b					
	60		s. s. tax withheld on dispositions of U.S. real property inte	,	375					
	OU		5 () 0000 A	516515.	60a					
			rom Form(s) 8288-A		60b					
			0111 01111(3) 1042 3							
	61	l A	dd lines 52 through 60b. These are your total payments	·			•	61		
o +		62	If line 61 is more than line 51, subtract line 51 from li	ine 61. Ti	nis is the	am	nount you			
			OVERPAID					62		
	. હ	63	Amount of line 62 you want REFUNDED TO YOU				•	63		+
Refund or	ð	64	1 1							
<u> </u>	<u> </u>		ESTIMATED TAX	▶	64					
Re	;≽∣	65	If line 51 is more than line 61, subtract line 61 from line 51.					65		
			For details on how to pay, including what to write on your payment, see page 14							
		66	Estimated tax penalty (see page 14). Also include on lir	ne 65 .	66		1			
Sig	n '		Under penalties of perjury, I declare that I have examined this return and a	accompanyin	g schedules	s and	l statements, a	nd to the	best of my knowle	dge and
He			belief, they are true, correct, and complete. Declaration of preparer (other		i) is based					owieage.
		ygo	Your signature	Date		Υοι	ur occupation i	n the Un	ited States	
Keep of thi return		1. 3)							
your		rds.	,							
Pai			Preparer's signature	Date			eck if	Prepa	arer's social securi	ty no.
Pre		_	<u> </u>			self	employed L			
par		٠ ا	Firm's name (or yours if self-employed)				E.I. No.		1	
<u></u>		y	and address				ZIP code			

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Schedule I	A —	Itemized Deductions (See pages 14, 15, a	nd 16.)		07
State and Local	1	State income taxes	1		
Income Taxes	2	Local income taxes	2		
	3	Add lines 1 and 2		3	
Gifts to U.S. Charities		Caution: If you made a charitable contribution and received a benefit in return, see page 15.			
	4	Contributions by cash or check	4	_	
	5	Other than cash or check. If over \$500, you MUST attach Form 8283	5		
	6	Carryover from prior year	6		
	7	Add lines 4 through 6	<u> </u>	. 7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684	<u></u>	. 8	
Moving Expenses	9	Moving expenses. Attach Form 3903		. 9	
Job	10	Unreimbursed employee expenses—job travel, union		,	
Expenses and Most	10	dues, job education, etc. If required, you MUST attach Form 2106. See pages 15 and 16 ▶			
Other Miscellaneous			10	_	
Deductions (See pages 15 and 16 for expenses to	11	Other expenses—investment, tax preparation, etc. List type and amount ▶			
deduct here.)			11		
	12	Add lines 10 and 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 zero or less, enter -0		15	
Other Miscellaneous Deductions	16	Other—certain expenses of disabled employees, estate tall etc. List type and amount ▶		-	
				-	
				-	
				16	4
Total Itemized	17	Is the amount on Form 1040NR, line 32, more than \$108,450 checked filing status box 3, 4, or 5 on page 1 of Form 1040			
Deductions		• No. Your deduction is not limited. Add lines 3, 7, 8, 9 Enter the total here and on Form 1040NR, line 33.	9, 15, and 16.	. 17	
		• Yes. Your deduction may be limited. See page 16 for tenter here and on Form 1040NR, line 33.	the amount to		

Tax on Income Not Effectively Connected With a U.S. Trade or Business

	Attach	Attach Forms 1042-S, SSA-1042S, RRB-1042S, 1001 or similar form.)42S, RRB-1042S, 10	001 or similar form.			
<u>:</u>	!	(a) U.S. tax	Enter amount of income		under the appropriate rate of tax (see page 16)	tax (see page 16)	
IVACI	Nature of income	at source	(b) 10%	(c) 15%	(d) 30%	%%	% %
67 Dividends paid by:		67a					
		67b					
68 Interest:							
a Mortgage		68a					
		68b					
		68c					
69 Industrial royalties (pa	Industrial royalties (patents, trademarks, etc.)	69					
	copyright royalties	70					
	Other rovalties (copyrights, recording, publishing, etc.)	71					
	Real property income and natural resources royalties	72					
	es	73					
	its	74					
	Gains (include capital gain from line 83 below)	75					
76 Other (specify) ►		76					
77 Total U.S. tax withhe lines 67a through 76. 1040NR. line 59a	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 ▶	777					
78 Add lines 67a through	Add lines 67a through 76 in columns (b)-(e)	78					
79 Multiply line 78 by ra	Multiply line 78 by rate of tax at top of each column	79					
	Tax on income not effectively connected with a U.S. trade or business. Add columns (b)-(e) of line 1040NR, line 47	rade or business. A	dd columns (b)-(e)		79. Enter the total here and on Form	d on Form ► 80	
		Capital Gains a	Capital Gains and Losses From Sales	1	or Exchanges of Property	rty	
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United	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 column (e) is more than (d), subtract (d) from (e)	(g) GAIN If column (d) is more than (e), subtract (e) from (d)
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.	82 Add columns (f) and (g) of line 81	e 81			82		
business on Schedule D (Form 1040), Form 4797, or both.	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-) ▶	ns (f) and (q) of line 82.	Enter the net gain h	nere and on line 75	above (if a loss, eı	nter -0-) ▶ 83	
		[] [] [] [] [] [] [] [] [] []	LI				

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Other Information (If an item does not apply to you, enter "N/A.")

		l	
A	What country issued your passport?	К	Have you excluded any gross income other than foreign source income not
В	Were you ever a U.S. citizen? Yes \(\square\) No		effectively connected with a U.S. trade or business?
С	Give the purpose of your visit to the United States ▶		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.)
D	Type of entry visa and visa number ▶	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
E F	Did you give up your permanent residence as an immigrant in the United States this year?		 Kind and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8–16, 17b, and 18b–22
	year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶		of Form 1040NR. For 1993 (also, include this exempt income on line 23 of Form 1040NR) ▶
			 ◆ 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 1993
G	Give number of days (including vacation and nonwork days) you were in the United States during: 1991, 1992, and 1993		
Н	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?		For 1992 ▶ • Were you subject to tax in that country
	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 Population of Korea.	M	on any of the income you claim is entitled to the treaty benefits?
	and the Republic of Korea. Total foreign source income not effectively connected with a U.S. trade or business ▶\$		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
I	Did you file a U.S. income tax return for any year before 1993? ☐ 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?	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 ►