

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 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."
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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.**

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)				

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 ▶

*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		
	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)	17b	
	18a Total pensions and annuities	18a	
	18b Taxable amount (see page 8)	18b	
	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 total effectively connected income . ▶	23	
Adjustments	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 total adjustments . . . ▶	29	

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

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.

Paid Preparer's Use Only	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.)

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State and Local Income Taxes

- 1a** State income taxes
- 1b** Local income taxes

1a					
1b					

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
- 3b** Other than cash or check. If over \$500, you **MUST** attach Form 8283
- 3c** Carryover from prior year

3a					
3b					
3c					

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 **▶**
- 7b** Other expenses—investment, tax preparation, etc. List type and amount **▶**
- 7c** Add lines 7a and 7b
- 7d** Enter the amount from Form 1040NR, line 31
- 7e** Multiply line 7d by 2% (.02)

7a					
7b					
7c					
7d					
7e					

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 **▶**

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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.

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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	(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see page 16 of instructions)				(e) Other (specify) _____ %	(e) Other (specify) _____ %
		(b) 10%	(c) 15%	(d) 30%	(f) LOSS		
66 Dividends paid by:							
a U.S. corporations	66a						
b Foreign corporations	66b						
67 Interest:							
a Mortgage	67a						
b Paid by foreign corporations	67b						
c Other	67c						
68 Industrial royalties (patents, trademarks, etc.)	68						
69 Motion picture or TV. copyright royalties	69						
70 Other royalties (copyrights, recording, publishing, etc.)	70						
71 Real property income and natural resources royalties	71						
72 Pensions and annuities	72						
73 Social security benefits	73						
74 Gains (include capital gain from line 82 below)	74						
75 Other (specify) ▼	75						
76 Total U.S. tax withheld at source. Add column (a) of lines 66a through 75. Enter the total here and on Form 1040NR, line 58a. ▼	76						
77 Add lines 66a through 75 in columns (b)-(e)	77						
78 Multiply line 77 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 78. Enter the total here and on Form 1040NR, line 46							

Capital Gains and Losses From Sales or Exchanges of Property

80(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	81 LOSS		82 GAIN	
					If column (e) is more than (d), subtract (d) from (e)	If column (d) is more than (e), subtract (e) from (d)		

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.

81 Add columns (f) and (g) of line 80.

82 Capital gain. Combine columns (f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss, enter -0-) ▼

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 ▶.....
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.....

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 ▶.....