

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1999, or other tax year

1999

beginning , 1999, and ending

Please print or type.	Your first name and initial	Last name	Identifying number (see page 5 of inst.)
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 5.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 5.		For Disclosure and Paperwork Reduction Act Notice, see page 18.
	Country ▶	Of what country were you a citizen or national during the tax year? ▶	

Filing Status and Exemptions for Individuals (See page 6.)		7a	7b
Filing status. Check only one box (1–6 below).		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	If you check box 7b, enter your spouse's identifying number ▶	
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 6.)		

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked on 7a and 7b ▶

No. of your children on 7c who:

*lived with you ▶

**did not live with you due to divorce or separation ▶

**Dependents on 7c not entered above ▶

Add numbers entered on lines above ▶

7c Dependents:*		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 6)
(1) First name	Last name	:	:	<input type="checkbox"/>
		:	:	<input type="checkbox"/>
		:	:	<input type="checkbox"/>
		:	:	<input type="checkbox"/>
		:	:	<input type="checkbox"/>
		:	:	<input type="checkbox"/>

*Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6.)

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d Total number of exemptions claimed

Enclose, but do not staple, any payment with your return.	Income Effectively Connected With U.S. Trade/Business	8	Wages, salaries, tips, etc. Attach Form(s) W-2		8	
		9a	Taxable interest		9a	
		b	Tax-exempt interest. DO NOT include on line 9a	9b		
		10	Ordinary dividends			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). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			14
		15	Other gains or (losses). Attach Form 4797			15
		16a	Total IRA distributions	16a	16b Taxable amount (see page 8)	16b
		17a	Total pensions and annuities	17a	17b Taxable amount (see page 8)	17b
		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			20		
21	Other income. List type and amount (see page 9)			21		
22	Total income exempt by a treaty from page 5, Item M	22				
23	Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income . ▶			23		
Adjusted Gross Income	24	IRA deduction (see page 9)	24			
	25	Student loan interest deduction (see page 10)	25			
	26	Medical savings account deduction. Attach Form 8853	26			
	27	Moving expenses. Attach Form 3903	27			
	28	Self-employed health insurance deduction (see page 10)	28			
	29	Keogh and self-employed SEP and SIMPLE plans	29			
	30	Penalty on early withdrawal of savings	30			
	31	Scholarship and fellowship grants excluded	31			
	32	Add lines 24 through 31			32	
	33	Subtract line 32 from line 23. Enter here and on line 34. This is your adjusted gross income . ▶			33	

Tax Computation	34 Amount from line 33 (adjusted gross income)		34		
	35 Itemized deductions from page 3, Schedule A, line 17		35		
	36 Subtract line 35 from line 34		36		
	37 Exemptions (see page 11)		37		
	38 Taxable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-		38		
	39 Tax (see page 11). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972. ▶		39		
Credits	40 Credit for child and dependent care expenses. Attach Form 2441	40			
	41 Child tax credit (see page 11)	41			
	42 Adoption credit. Attach Form 8839	42			
	43 Foreign tax credit. Attach Form 1116 if required	43			
	44 Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) _____	44			
	45 Add lines 40 through 44. These are your total credits ▶		45		
46 Subtract line 45 from line 39. If line 45 is more than line 39, enter -0- ▶		46			
Other Taxes	47 Alternative minimum tax. Attach Form 6251		47		
	48 Tax on income not effectively connected with a U.S. trade or business from page 4, line 82		48		
	49 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		49		
	50 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required.		50		
	51 Transportation tax (see page 13)		51		
	52 Household employment taxes. Attach Schedule H (Form 1040)		52		
	53 Add lines 46 through 52. This is your total tax ▶		53		
Payments	54 Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	54			
	55 1999 estimated tax payments and amount applied from 1998 return	55			
	56 Additional child tax credit. Attach Form 8812	56			
	57 Amount paid with Form 4868 (request for extension)	57			
	58 Excess social security and RRTA tax withheld (see page 13)	58			
	59 Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59			
	60 Credit for amount paid with Form 1040-C.	60			
	61 U.S. tax withheld at source: a From page 4, line 79	61a			
	b By partnerships under section 1446 (from Form(s) 8805 or 1042-S)	61b			
	62 U.S. tax withheld on dispositions of U.S. real property interests: a From Form(s) 8288-A	62a			
	b From Form(s) 1042-S	62b			
	63 Add lines 54 through 62b. These are your total payments ▶		63		
	Refund	64 If line 63 is more than line 53, subtract line 53 from line 63. This is the amount you OVERPAID		64	
65a Amount of line 64 you want REFUNDED TO YOU . If you want it directly deposited, see page 14 and fill in 65b, c, and d ▶			65a		
b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					
66 Amount of line 64 you want APPLIED TO YOUR 2000 ESTIMATED TAX ▶		66			
Amount You Owe	67 If line 53 is more than line 63, subtract line 63 from line 53. This is the AMOUNT YOU OWE . For details on how to pay, including what to write on your payment, see page 14 ▶		67		
	68 Estimated tax penalty. Also include on line 67		68		

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="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>
Paid Preparer's Use Only	Preparer's signature <input type="text"/>	Date <input type="text"/>	Preparer's SSN or PTIN <input type="text"/>
	Firm's name (or yours if self-employed) and address <input type="text"/>	Check if self-employed <input type="checkbox"/>	EIN <input type="text"/> ZIP code <input type="text"/>

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

07

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 15.</i>					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 15	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 15. You MUST attach Form 8283 if "the amount of your deduction" (see definition on page 15) is more than \$500	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. You MUST attach Form 2106 or Form 2106-EZ if required. 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 34.	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	Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶					16
Total Itemized Deductions	17	Is Form 1040NR, line 34, over \$126,600 (over \$63,300 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 16. Also enter this amount on Form 1040NR, line 35. . . ▶ Yes. Your deduction may be limited. See page 16 for the amount to enter here and on Form 1040NR, line 35.					17

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 pages 16 and 17)							
		(b) 10%	(c) 15%	(d) 30%	(e) Other (specify)				
				%%			
69 Dividends paid by:									
a U.S. corporations	69a								
b Foreign corporations	69b								
70 Interest:									
a Mortgage	70a								
b Paid by foreign corporations	70b								
c Other	70c								
71 Industrial royalties (patents, trademarks, etc.)	71								
72 Motion picture or T.V. copyright royalties	72								
73 Other royalties (copyrights, recording, publishing, etc.)	73								
74 Real property income and natural resources royalties	74								
75 Pensions and annuities	75								
76 Social security benefits	76								
77 Gains (include capital gain from line 85 below)	77								
78 Other (specify) ▶.....	78								
79 Total U.S. tax withheld at source. Add column (a) of lines 69a through 78. Enter the total here and on Form 1040NR, line 61a ▶	79								
80 Add lines 69a through 78 in columns (b)–(e)		80							
81 Multiply line 80 by rate of tax at top of each column		81							
82 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)–(e) of line 81. Enter the total here and on Form 1040NR, line 48 ▶								82	

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales and 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.	83 (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)
	84 Add columns (f) and (g) of line 83					84 ()	
	85 Capital gain. Combine columns (f) and (g) of line 84. Enter the net gain here and on line 77 above (if a loss, enter -0-) ▶						85

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 ▶

E Date you first entered the United States ▶

F Did you give up your permanent residence as an immigrant in the United States this year? Yes No

G 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. ▶

H Give number of days (including vacation and nonwork days) you were present in the United States during: 1997, 1998, and 1999

I 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," enter 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 ▶ \$

J Did you file a U.S. income tax return for any year before 1999? Yes No
If "Yes," give the latest year and form number ▶

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 55, 57, and 60?

L 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 M.) ▶

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 17 for additional information.

• Country ▶

• Type 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 1999 (also, include this exempt income on line 22 of Form 1040NR) ▶

For 1998 ▶

• Type 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 1999 ▶

For 1998 ▶

• 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 1999? Yes No

N If you file this return to report community income, give your spouse's name, address, and identifying number.

O If you file this return for a trust, does the trust have a U.S. business? Yes No
If "Yes," give name and address ▶

P Is this an "expatriation return" (see page 17)? Yes No

If "Yes," you must attach Form 8854 OR attach an explanation as to why you are not submitting that form.

Q During 1999, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes No

If "Yes," explain ▶

