Form **1040NR**
Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1997, or other tax year beginning , 1997, and ending , 19

OMB No. 1545-0089

1997

Please print or type.

Your first name and initial	Last name	**Identifying number (see page 6)**
Present home address (number, street, and apt. no., or rural route). If a P.O. box, see page 6 of instructions.		Check if: ☐ Individual ☐ Estate or Trust
City, town or post office, state, and ZIP code. If a foreign address, see page 6 of instructions.		**For Paperwork Reduction Act Notice, see page 18 of instructions.**

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."

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

Filing Status and Exemptions for Individuals (See page 6 of the instructions.)

Filing status. Check only one box.	7a Yourself	7b Spouse
1 ☐ Single resident of Canada or Mexico, or a single U.S. national		
2 ☐ Other single nonresident alien		
3 ☐ Married resident of Canada or Mexico, or a married U.S. national		
4 ☐ Married resident of Japan or the Republic of Korea		
5 ☐ Other married nonresident alien		
6 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 6 of inst.)		

If you check box 7b, enter your spouse's identifying number ▶

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.*

7c Dependents:* (1) First name / Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1997

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 ▶

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

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d Total number of exemptions claimed

Enclose, but do not attach, 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 income		9a
b	**Tax-exempt** interest. 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)		11
12	Scholarship and fellowship grants. Attach explanation (see page 8)		12
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		13
14	Capital gain or (loss). If required, attach Schedule D (Form 1040)		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

Adjustments

24	IRA deduction (see page 10)	24	
25	Medical savings account deduction. Attach Form 8853	25	
26	Moving expenses. Attach Form 3903	26	
27	Self-employed health insurance deduction	27	
28	Keogh and self-employed SEP and SIMPLE plans	28	
29	Penalty on early withdrawal of savings	29	
30	Scholarship and fellowship grants excluded	30	
31	Add lines 24 through 30. These are your **total adjustments**		31
32	Subtract line 31 from line 23. Enter here and on line 33. This is your **adjusted gross income** ▶		32

Tax Computation

33	Amount from line 32 (adjusted gross income)		33
34	**Itemized deductions** from page 3, Schedule A, line 17		34
35	Subtract line 34 from line 33. If line 34 is more than line 33, enter -0-		35
36	Exemptions (see page 10)		36
37	**Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-		37
38	**Tax.** See instructions. Check if total includes any tax from **a** ☐ Form(s) 8814 **b** ☐ Form 4972 ▶		38

Credits

39	Credit for child and dependent care expenses. Attach Form 2441	39		
40	Adoption credit. Attach Form 8839	40		
41	Foreign tax credit. Attach Form 1116	41		
42	Other. Check if from **a** ☐ Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) _____	42		
43	Add lines 39 through 42			43
44	Subtract line 43 from line 38. If line 43 is more than line 38, enter -0- ▶			44

Other Taxes

45	Alternative minimum tax (see page 11). Attach Form 6251		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) and MSAs. Attach Form 5329 if required		48
49	Transportation tax (see page 12)		49
50	Household employment taxes. Attach Schedule H (Form 1040)		50
51	Add lines 44 through 50. This is your **total tax** ▶		51

Payments

52	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.	52		
53	1997 estimated tax payments and amount applied from 1996 return	53		
54	Amount paid with Form 4868 (extension request)	54		
55	Excess social security and RRTA tax withheld (see page 13)	55		
56	Other payments. Check if from **a** ☐ Form 2439 **b** ☐ Form 4136	56		
57	Credit for amount paid with Form 1040-C	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 1042-S)	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) 1042-S	59b		
60	Add lines 52 through 59b. These are your **total payments** ▶			60

Refund

61	If line 60 is more than line 51, subtract line 51 from line 60. This is the amount you **OVERPAID**		61
62a	Amount of line 61 you want **REFUNDED TO YOU.** If you want it directly deposited, see page 13 and fill in 62b, c, and d ▶		62a
b	Routing number ☐☐☐☐☐☐☐☐☐ **c** Type: ☐ Checking ☐ Savings		
d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
63	Amount of line 61 you want **APPLIED TO YOUR 1998 ESTIMATED TAX** ▶	63	

Amount You Owe

64	If line 51 is more than line 60, subtract line 60 from line 51. This is the **AMOUNT YOU OWE.** For details on how to pay, including what to write on your payment, see page 13 ▶		64
65	Estimated tax penalty (see page 13). Also include on line 64	65	

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 ▶	Date	Your occupation in the United States

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's social security no.

Firm's name (or yours if self-employed) and address ▶	EIN
	ZIP code

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

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

4 Gifts by cash or check. If you made any gift of $250 or more, see page 14. 4

5 Other than cash or check. If you made any gift of $250 or more, see page 14. If over $500, you **MUST** attach Form 8283 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 15 ▶ 9

10 Tax preparation fees 10

11 Other expenses. See page 15 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 33. 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 33, over $121,200 (over $60,600 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. Enter the total here and on Form 1040NR, line 34. . . ▶ 17

Yes. Your deduction may be limited. See page 15 for the amount to enter here and on Form 1040NR, line 34.

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 page 15) (b) 10%	(c) 15%	(d) 30%	(e) Other (specify) ____%	(e) Other (specify) ____%
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 T.V. 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**	78						
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 ▶	79						

Capital Gains and Losses From Sales or Exchanges of Property

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.

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	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
81 Add columns (f) and (g) of line 80				81	( )	
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-) ▶					82	

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 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. ► .....

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H Give number of days (including vacation and nonwork days) you were present in the United States during: 1995 ..... , 1996 ..... , and 1997 ..... .

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 1997? . . . . . ☐ Yes ☐ No

If "Yes," give the latest year and form number ► .....

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.....

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 53, 54, and 57? .....

.....

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.) ► .....

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M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 16 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 1997 (also, include this exempt income on line 22 of Form 1040NR) ► .....

.....

.....

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For 1996 ► .....

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- 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 1997 ► .....

.....

.....

For 1996 ► .....

.....

.....

- 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 1997? . . . . . ☐ Yes ☐ No

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

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.....

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 ► .....

.....

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P Is this an "expatriation return" (see page 16)? . . . . . ☐ Yes ☐ No

If "Yes," are you attaching the annual information statement (see page 16)? . . ☐ Yes ☐ No

If you are not attaching the annual information statement, attach explanation.