Form 1040NR Department of the Treasury

U.S. Nonresident Alien Income Tax Return

For the year January 1-December 31, 1997, or other tax year , 1997, and ending

OMB No. 1545-0089

Your first name and initial Last name Identifying number (see page 6) type. 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 ö City, town or post office, state, and ZIP code. If a foreign address, see page 6 of instructions. For Paperwork Reduction Act print Notice, see page 18 of instructions. Please Country > Of what country were you a citizen or national during the tax year? Give address in the country where you are a **permanent resident**. If same as above, write "Same." Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." here. Filing Status and Exemptions for Individuals (See page 6 of the instructions.) 7a 7b and 1099-R Filing status. Check only one box. Yourself Spouse 1 ☐ Single resident of Canada or Mexico, or a single U.S. national . . . 2 3 ☐ Married resident of Canada or Mexico, or a married U.S. national) If you check box 7b, enter your spouse's W-2G, identifying number ▶ 4 Married resident of Japan or the Republic of Korea 5 \square Other married nonresident alien W-2, ☐ Qualifying widow(er) with dependent child (year spouse died ► 19). (See page 6 of inst.) Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. No. of boxes Forms Do not check box 7b if your spouse had any U.S. gross income. 7a and 7b (4) No. of months 7c Dependents:* (3) Dependent's No. of your children on 7c (2) Dependent's your lived in your home in 1997 identifying number (1) First name Last name to you who: É *lived with you Attach Copy B **did not live with you due to divorce or separation **Dependents *Applies generally only to residents of Canada, Mexico, Japan, and the Republic of Korea and to U.S. nationals. (See page 6 of instructions.) entered above **Applies generally only to residents of Canada and Mexico and to U.S. nationals. (See page 6 of instructions.) Add numbers entered on Total number of exemptions claimed lines above 8 Wages, salaries, tips, etc. Attach Form(s) W-2 Trade/Business 9a 9a Taxable interest income **b Tax-exempt** interest. DO NOT include on line 9a. 10 Enclose, but do not attach, any payment with your return. 10 11 11 Taxable refunds, credits, or offsets of state and local income taxes (see page 7) Effectively Connected With U.S. 12 12 Scholarship and fellowship grants. Attach explanation (see page 8) . . . 13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) 13 14 14 Capital gain or (loss). If required, attach Schedule D (Form 1040) . 15 Other gains or (losses). Attach Form 4797 15 16b **16a** Total IRA distributions . . . 16b Taxable amount (see page 8) 17b 17a Total pensions and annuities 17a 17b Taxable amount (see page 8) 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) 18 19 19 Farm income or (loss). Attach Schedule F (Form 1040). 20 20 21 21 Other income. List type and amount—see page 9 22 Total income exempt by a treaty from page 5, Item M Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income. ▶ 23 24 24 IRA deduction (see page 10) 25 25 Medical savings account deduction. Attach Form 8853 Adjustments 26 26 Moving expenses. Attach Form 3903 27 27 Self-employed health insurance deduction 28 28 Keogh and self-employed SEP and SIMPLE plans . . . 29 Penalty on early withdrawal of savings . . . 29 30 30 Scholarship and fellowship grants excluded 31 Add lines 24 through 30. These are your total adjustments 31 Subtract line 31 from line 23. Enter here and on line 33. This is your adjusted gross income. 32 32

Form	1040	ONR (1	997)							Page 2
	33	Ar	nount from line 32 (adjusted gross income)					33		
읉	34		emized deductions from page 3, Schedule A, line 17.					34		
rta T	35		abtract line 34 from line 33. If line 34 is more than line 3:					35		
힏	36							36		
Ö		E)	Exemptions (see page 10)							
Tax Computation	37						•	37		
<u>[a</u>	38		x. See instructions. Check if total includes any tax from Form 4972					38		
-			☐ Form 4972		39	· · · · ·	_	36		
	39		edit for child and dependent care expenses. Attach For					-		
	40		loption credit. Attach Form 8839		40			-		
ts	41		reign tax credit. Attach Form 1116		41			-		
be	42		her. Check if from $\mathbf{a} \sqsubseteq$ Form 3800 $\mathbf{b} \sqsubseteq$ Form 839							
Credits			\square Form 8801 d \square Form (specify)		42					
	43	Ad	Id lines 39 through 42					43		
_	44	Sı	btract line 43 from line 38. If line 43 is more than line 38	3, enter -	0	<u> </u>	<u> </u>	44		
	45	Αl	ernative minimum tax (see page 11). Attach Form 6251					45		
Other Taxes	46	Ta	x on income not effectively connected with a U.S. trade or	business	from pag	je 4, line 79		46		
	47	Sc	cial security and Medicare tax on tip income not reported t	o employ	er. Attach	n Form 4137		47		
	48	Ta	x on qualified retirement plans (including IRAs) and	MSAs.	Attach F	orm 5329	if			
iş.		required								
ō	49							49		
	50	Transportation tax (see page 12)								
	51	Ad	ld lines 44 through 50. This is your total tax				>	51		
	52		deral income tax withheld from Forms W-2, 1099, 1042-S, etc		52					
Payments	53		97 estimated tax payments and amount applied from 1996		53					
	54		nount paid with Form 4868 (extension request)		54					
	55		cess social security and RRTA tax withheld (see page 1		55					
	56		her payments. Check if from a \square Form 2439 b \square Form		56					
	57		edit for amount paid with Form 1040-C		57			-		
	58		S. tax withheld at source:							
٤١			om page 4, line 76		58a					
Pay			partnerships under section 1446 (from Form(s) 8805 or		58b					
					002			-		
	59		S. tax withheld on dispositions of U.S. real property inte		59a					
			om Form(s) 8288-A		59b			-		
		D Fr	om Form(s) 1042-S		370			-		
	60	Δα	ld lines 52 through 59b. These are your total payments				•	60		
					80					
		61 If line 60 is more than line 51, subtract line 51 from line 60. This is the amount you								
			OVERPAID				•	61		
Ы		62a Amount of line 61 you want REFUNDED TO YOU. If you want it directly deposited, see								
Refund			page 13 and fill in 62b, c, and d					62a		
~		b	Routing number c Type:	Checking	☐ Sav	vings				
						_				
			Account number Accoun							
		63	Amount of line 61 you want APPLIED TO YOUR 1998 ESTIMATED TAX		63	ı				
	a ,							-		
Ħ,	ĭ ĭ	64	If line 51 is more than line 60, subtract line 60 from line					64		
ē,	٦		OWE. For details on how to pay, including what to write of	on your pa	ayment, s	see page 13		04		
Amount	◙│	65	Estimated tax penalty (see page 13). Also include on lir	0.64	65	İ				
		05	Under penalties of perjury, I declare that I have examined this return and			es and stateme	ents, ar	l nd to the be	st of my knowle	edge and
Sig			belief, they are true, correct, and complete. Declaration of preparer (other							
He		Your signature Date Your occupation					ition in	the United	States	
Keep of thi	a co	ру	y Date Tour occupation							
returi	n for	de	<u>,</u> P							
	recor	us.	-	Date				Prenarer	's social securi	ty no
Pai		Preparer's Check if				. reparer	: 300iai 300uii	., 110.		
Pre		_	Firm's name (or			self-employe			: :	
	er's	yours if seif-employed)						EIN : ZIP code		
U31		<u></u> y	and address				ZIP (coae		

Form 1040NR (1997) Page **3**

Schedule I	4—	Itemized Deductions (See pages 14 and 1)	5.)				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.		Caution: If you made a gift and received a benefit in return, see page 14.					
Charities	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 10 11 12 13 14 15	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 11 12 14	nter -0-		15	
Other Miscellaneous Deductions	16	Other—certain expenses of disabled employees, estate tall etc. List type and amount ▶	x on ir	ncome of dece		16	
Total Itemized Deductions	17	Is Form 1040NR, line 33, over \$121,200 (over \$60,600 if y box 3, 4, or 5 on page 1 of Form 1040NR)? No. Your deduction is not limited. Add the amounts in the far for lines 3 through 16. Enter the total here and on Form 1040NR line 34	ar right 040NR	t column .	status . ►	17	

Form 1040NR (1997)

Page 4

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.

				(a) U.S. tax	Enter amount of	Enter amount of income under the appropriate rate of tax (see page 15)	appropriate ra	ite of tax (see page 15)	
	Nat	Nature of income		withheld	(b) 10%	%31 (9)	%UE (P)		(e) Other	(e) Other (specify)
				at source	97 O. (a)	0/ C1 (2)	67 65 (n)		%%	%
99	Dividends paid by:									
a	U.S. corporations.		66a							
Q	Foreign corporations.		q99							
6 7	Interest:									
a	Mortgage		67 a							
q	Paid by foreign corporations	orations	67b							
ပ	Other		67 c							
89	Industrial royalties (pa	Industrial royalties (patents, trademarks, etc.)	89							
69	Motion picture or T.V. copyright rovalties	copyright rovalties	69							
70	Other rovalties (copyr	Other royalties (copyrights, recording, publishing, etc.)	70							
71	Real property income	Real property income and natural resources royalties	11							
72	Pensions and annuities	Se	72							
73	Social security benefits	SH.	73							
74	Gains (include canital	Gains (include capital gain from line 82 below)	74							
. 7	Other (specify)									
2	Officer (specify)		75							
76	Total U.S. tax withhe	Total U.S. tax withheld at source. Add column (a) of								
	lines 66a through 75.	lines 66a through 75. Enter the total here and on Form	ì							
	1040NR, line 58a .		9/							
77	Add lines 66a througl	Add lines 66a through 75 in columns (b)-(e) $. . . $								
78	Multiply line 77 by ra	Multiply line 77 by rate of tax at top of each column		78						
79	Tax on income not e 1040NR, line 46	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	trade	or business. A	(e)-(q) sumnloo pp	of line 78. Enter	the total her	and on	Form 79	
			Ö	Capital Gains a	and Losses From Sales or Exchanges of Property	Sales or Exch	anges of P	roperty		
Ent and lo or exc	Enter only the capital gains and losses from property sales or exchanges that are from sources within the United	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)
States	s and not effectively									
connected business. D	connected with a U.S. business. Do not include a gain									
or los	or loss on disposing of a U.S.									
real p these	real property interest. Report these gains and losses on									
Sched	Schedule D (Form 1040).									
Report exchanges connected	Report property sales or exchanges that are effectively connected with a U.S.	81 Add columns (f) and (g) of line	ле 80.					81		
1040),	Dusiness on Schedule D (Form 1040), Form 4797, or both.	82 Capital gain. Combine columns		ınd (g) of line 81.	(f) and (g) of line 81. Enter the net gain here and on line 74 above (if a loss, enter -0-)	nere and on line 74	above (if a lo	ss, enter -	.0-) 🕨 82	

Form 1040NR (1997) Page **5**

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

Α	What country issued your passport?	L	Have you excluded any gross income other than foreign source income not effectively
В	Were you ever a U.S. citizen? \square Yes \square No		connected with a U.S. trade or business? . \square Yes \square No
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 M.) ▶
D	Type of entry visa and visa number ▶	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.
_	Date you first entered the United States ▶		• Country >
F	Did you give up your permanent		• 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
	residence as an immigrant in the United		of Form 1040NR:
	States this year? Yes No		For 1997 (also, include this exempt income on line 22 of Form 1040NR) ▶
G	Dates you entered and left the United States during the		mile 22 01 1 01111 10401N()
	year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country		
	only. ►		
			For 1996 ▶
			Type and amount of income not effectively connected that
			is exempt from or subject to a reduced rate of tax. Also,
Н	Give number of days (including vacation and nonwork days) you were present in the United States during: 1995, 1996, and 1997		identify the applicable tax treaty article: For 1997 ▶
	If you are a resident of Canada, Mexico,		
•	Japan, or the Republic of Korea, or a U.S.		For 1996 ▶
	national, did your spouse contribute to the support of any child claimed on Form		
	1040NR, line 7c?		 Were you subject to tax in that country
	If "Yes," enter amount ▶ \$ If you were a resident of Japan or the Republic of Korea		on any of the income you claim is entitled to the treaty benefits? Yes \text{No}
	for any part of the tax year, enter in the space below your		Did you have a permanent establishment
	total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that		or fixed base (as defined by the tax treaty)
	the exemption for your spouse and dependents residing in		in the United States at any time during 1997?
	the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaties	N	If you file this return to report community income, give your
	between the United States and Japan or the United States		spouse's name, address, and identifying number.
	and the Republic of Korea.		
	Total foreign source income not effectively connected with a U.S. trade or business ▶ \$		If you file this return for a trust, does the
J	Did you file a U.S. income tax return for		trust have a U.S. business? Yes No
	any year before 1997?		If "Yes," give name and address ▶
		P	Is this an "expatriation return" (see page 16)?
K	To which Internal Revenue office did you pay any amounts		If "Yes," are you attaching the annual
	claimed on Form 1040NR, lines 53, 54, and 57?		information statement (see page 16)? \square Yes \square No
			If you are not attaching the annual information statement, attach explanation.

