

# U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 1998, or other tax year

**1998**

beginning , 1998, and ending , 19

Please print or type.

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

Enclose, but do not staple, any payment with your return.

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 a P.O. box, see page 5 of instructions.		Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If a foreign address, see page 5 of instructions.		<b>For Paperwork Reduction Act Notice, see page 17 of instructions.</b>

Country ▶

Of what country were you a **citizen** or national during the tax year? ▶

Give address <b>outside the United States</b> to which you want any refund check mailed. If same as above, write "Same."	Give address in the country where you are a <b>permanent resident</b> . If same as above, write "Same."
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Filing Status and Exemptions for Individuals (See pages 5 and 6 of instructions.)		7a	7b
Filing status. Check only one box.		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 5 of inst.)		

**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:*					No. of boxes checked on 7a and 7b ▶	No. of your children on 7c who:
(1) First name	Last name	(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)		
				<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 of instructions.)

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\*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 ▶  

d Total number of exemptions claimed . . . . .

Income Effectively Connected With U.S. Trade/Business	Description	8	9a	9b	10	11	12	13	14	15	16a	16b	17a	17b	18	19	20	21	22	23
8	Wages, salaries, tips, etc. Attach Form(s) W-2																			
9a	Taxable interest																			
b	Tax-exempt interest. DO NOT include on line 9a																			
10	Ordinary dividends																			
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 7)																			
12	Scholarship and fellowship grants. Attach explanation (see page 7)																			
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)																			
14	Capital gain or (loss). Attach Schedule D (Form 1040)																			
15	Other gains or (losses). Attach Form 4797																			
16a	Total IRA distributions																			
16b	Taxable amount (see page 7)																			
17a	Total pensions and annuities																			
17b	Taxable amount (see page 7)																			
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)																			
19	Farm income or (loss). Attach Schedule F (Form 1040)																			
20	Unemployment compensation																			
21	Other income. List type and amount—see page 9																			
22	Total income exempt by a treaty from page 5, Item M																			
23	Add lines 8, 9a, 10–15, 16b, and 17b–21. This is your total effectively connected income . ▶																			

Adjustments	Description	24	25	26	27	28	29	30	31	32
24	IRA deduction (see page 9)									
25	Student loan interest deduction (see page 9)									
26	Medical savings account deduction. Attach Form 8853									
27	Moving expenses. Attach Form 3903									
28	Self-employed health insurance deduction (see page 10)									
29	Keogh and self-employed SEP and SIMPLE plans									
30	Penalty on early withdrawal of savings									
31	Scholarship and fellowship grants excluded									
32	Add lines 24 through 31. These are your total adjustments									
33	Subtract line 32 from line 23. Enter here and on line 34. This is your adjusted gross income . ▶									



**Schedule A—Itemized Deductions** (See pages 13, 14, and 15.)

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<b>State and Local Income Taxes</b>	1	State income taxes . . . . .	1				
	2	Local income taxes . . . . .	2				
	3	Add lines 1 and 2 . . . . .					<b>3</b>
<b>Gifts to U.S. Charities</b>		<i>Caution: If you made a gift and received a benefit in return, see page 14.</i>					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 14. . . . .	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 14. You <b>MUST</b> attach Form 8283 if over \$500. . . . .	5				
	6	Carryover from prior year . . . . .	6				
	7	Add lines 4 through 6. . . . .					<b>7</b>
<b>Casualty and Theft Losses</b>	8	Casualty or theft loss(es). Attach Form 4684 . . . . .					<b>8</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>MUST</b> attach Form 2106 or Form 2106-EZ if required. See page 14 ▶ . . . . .	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 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- . . . . .					<b>15</b>
<b>Other Miscellaneous Deductions</b>	16	Other—certain expenses of disabled employees, estate tax on income of decedent, etc. List type and amount ▶ . . . . . ..... ..... .....					<b>16</b>
<b>Total Itemized Deductions</b>	17	Is Form 1040NR, line 34, over \$124,500 (over \$62,250 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? <b>No.</b> 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 35. . . ▶ <b>Yes.</b> Your deduction may be limited. See page 15 for the amount to enter here and on Form 1040NR, line 35.					<b>17</b>

**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)	
								.....%	.....%
<b>69</b> Dividends paid by:									
<b>a</b> U.S. corporations . . . . .	<b>69a</b>								
<b>b</b> Foreign corporations . . . . .	<b>69b</b>								
<b>70</b> Interest:									
<b>a</b> Mortgage . . . . .	<b>70a</b>								
<b>b</b> Paid by foreign corporations . . . . .	<b>70b</b>								
<b>c</b> Other . . . . .	<b>70c</b>								
<b>71</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>71</b>								
<b>72</b> Motion picture or T.V. copyright royalties . . . . .	<b>72</b>								
<b>73</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>73</b>								
<b>74</b> Real property income and natural resources royalties . . . . .	<b>74</b>								
<b>75</b> Pensions and annuities . . . . .	<b>75</b>								
<b>76</b> Social security benefits . . . . .	<b>76</b>								
<b>77</b> Gains (include capital gain from line 85 below) . . . . .	<b>77</b>								
<b>78</b> Other (specify) ▶ .....	<b>78</b>								
<b>79</b> 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 . . . . . ▶	<b>79</b>								
<b>80</b> Add lines 69a through 78 in columns (b)-(e) . . . . .		<b>80</b>							
<b>81</b> Multiply line 80 by rate of tax at top of each column . . . . .		<b>81</b>							
<b>82</b> 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 . . . . . ▶								<b>82</b>	

**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.	<b>83</b> (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)
	<b>84</b> Add columns (f) and (g) of line 83 . . . . .				<b>84</b> ( )		
	<b>85</b> 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-) ▶					<b>85</b>	

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: 1996 ....., 1997 ....., and 1998 .....

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 1998? . . . .  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 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 1998 (also, include this exempt income on line 22 of Form 1040NR) ▶ .....

For 1997 ▶ .....

• 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 1998 ▶ .....

For 1997 ▶ .....

• 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 1998? . . . .  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 16)? . . . .  Yes  No

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

Q During 1998, 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 ▶ .....

