FORM **1040NR** U.S. Treasury Department Internal Revenue Service

U.S. Nonresident Alien Income Tax Return — 1968

For the year January 1–December 31, 1968, or other taxable year beginning ...., 1968, and ending ...., 19......

Please type or print

First name and initial	Last name	Social security or employer identification number, if any

Number and street, or rural route	City or town, State and ZIP code, or country	Occupation in the United States	Check whether: ☐ Individual ☐ Fiduciary
State address to which you want refund check, if any, mailed if other than address shown above			

Please attach Copy B of Form W–2 here

TAX COMPUTATION: FOR INCOME EFFECTIVELY CONNECTED WITH U.S. BUSINESS

1 Enter all salaries, wages, bonuses, tips, commissions, etc.

Employer's Name	Where Employed (City and State)	Income Tax Withheld	Wages, etc.

2 Totals

3 Other income, if any, from page 3, Part III, line 7, col. (d)

4 Total (add lines 2 and 3)

5 Deductions and exclusions from page 3, Part IV, line 2

6 Balance (line 4 less line 5)

7 Exemptions: Enter $600 (residents of Canada, Mexico, or Japan see Instr. 1 and complete Part II)

8 Taxable income (line 6 less line 7)

9 Tax (from tax rate sch., page 4 of 1040NR instr. or alt. tax from separate Sch. D, Form 1040)

10 Tax Surcharge. If line 9 is less than $734, enter the surcharge from the table on page 4, of the instructions. If line 9 is $734 or more, enter .075 of line 9

11 Total (add lines 9 and 10)

12 ☐ Investment credit (Form 3468) ☐ Foreign Tax Credit (Form 1116)

13 Tax (line 11 less line 12)

TAX COMPUTATION: FOR INCOME NOT EFFECTIVELY CONNECTED WITH U.S. BUSINESS

14 Total income from page 3, Part III, line 7, col. (e)

15 Tax (30% or lower treaty rate of line 14), attach computation schedule if treaty rate is used

TAX—CREDITS—PAYMENTS

16 TOTAL (add lines 13 and 15)

17 Tax from recomputing prior year investment credit (attach statement)

18 TOTAL TAX (add lines 16 and 17)

19 Income tax withheld from line 2, above. (Attach Forms W–2 (Copy B).)

20 U.S. income tax withheld at source from page 3, Part III, col. (c), line 7

21 1968 Estimated tax payments

22 Amount(s) paid with Form(s) 1040C

23 ☐ Reg. Inv. (Form 2439), ☐ Nonhighway gas tax (Form 4136), ☐ Excess F.I.C.A.

24 TOTAL (add lines 19 through 23)

Make check or money order payable to Internal Revenue Service

BALANCE DUE OR REFUND

25 If payments (line 24) are less than tax (line 18), enter **Balance Due.** Pay in full with this return

26 If payments (line 24) are larger than tax (line 18), enter **Overpayment**

27 Amount of line 26 you wish credited to 1969 Estimated Tax

28 Subtract line 27 from 26. Excess to be refunded

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

.... (Signature of taxpayer, responsible representative or agent) .... (Date)

.... (Signature of preparer other than taxpayer) .... (Address) .... (Date)

(Please answer all questions on page 2)

Part I: PLEASE ANSWER ALL QUESTIONS

1 Of what country were you a citizen or subject during the taxable year? ....

2 Give your address in the country of which you are a permanent resident ....

3 What country issued your passport? ....

4 Were you ever a United States citizen? ☐ YES ☐ NO

5 Give the purpose of your visit to the United States ....

6 Type of entry visa and visa number ....

7 Date you entered and left the United States during the year. (Residents of Canada or Mexico entering and leaving the U.S. at frequent intervals, give name of country only.) ....

8 Residents of Canada, Mexico, or Japan:

(a) State number of days (including vacation and nonwork days) you were physically present in the United States during the taxable year ....

(b) Did your wife (husband) contribute to the support of any children claimed in Part II, line 2? ☐ YES ☐ NO

If "Yes," state amount ....

9 Did you file a United States income tax return for any year prior to 1968? ☐ YES ☐ NO

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

To which Internal Revenue office was it sent? ....

10 Have you excluded from gross income in this return any amount, other than foreign source income not effectively connected with a U.S. trade or business? ☐ YES ☐ NO

If "Yes," attach statement showing amount, nature, and source of each such item of income and the reason it was excluded from gross income.

11 If the benefits of a U.S. income tax convention with a foreign country are claimed, furnish the following information: Country ....

Type and amount of income claimed to be exempt ....

Were you subject to tax in that country on all the income claimed to be entitled to the benefits of the convention? ☐ YES ☐ NO

Did you have a permanent establishment (as defined by the tax convention and section 894(b) of the Code) in the United States at any time during the taxable year? ☐ YES ☐ NO

12 If this return is filed in behalf of a nonresident alien wife (husband) to report community income, show name, address, and social security number of husband (wife) and Internal Revenue office where filed ....

13 Did you file Form 1040C or Form 2063 during the taxable year? ☐ YES ☐ NO

If "Yes," state Internal Revenue office where filed ....

Date filed ....

14 If compensation is reported on line 1, page 1, has any income tax withheld by your employer on such compensation been released to you? ☐ YES ☐ NO

If "Yes," give the name of employer and amount released ....

15 To which Internal Revenue office did you pay the amounts claimed, if any, on lines 21 and 22, page 1? ....

Part II: EXEMPTIONS (Complete only if you are a resident of Canada, Mexico, or Japan. See page 3 of instructions.)

Check boxes which apply.

1 (a) Regular $600 exemption . . . . ☐ Yourself ☐ Wife

(b) Additional $600 exemption if 65 or over at end of 1968 ☐ Yourself ☐ Wife

(c) Additional $600 exemption if blind at end of 1968 . . ☐ Yourself ☐ Wife

(Not applicable to residents of Japan)

Enter number of boxes checked →

2 Exemptions for your children and other dependents (list below). Residents of Japan include only your children present in the U.S.

- If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 4 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→
						→

3 Total exemptions . . . . →

4 Multiply the total exemptions on line 3 by $600. Enter here and on line 7, page 1 . . . .

Part III: INCOME FROM SOURCES OTHER THAN WAGES, ETC.

Enter on line 3 income from rents, annuities, farming, etc., and attach Schedule B (Form 1040) or Schedule F (Form 1040) whichever is applicable. Enter net profit (or loss) from business or profession on line 4. Disregard all references to Form 1040 on the schedules. Enter applicable exclusions in Part IV.

Nature of income (a)	Name and address of your withholding agent (b)	Amount of U.S. income tax withheld and/or paid at the source (c)	AMOUNT OF INCOME: Effectively connected with a U.S. business (d)	AMOUNT OF INCOME: Not effectively connected with a U.S. business (e)
1 Scholarship or fellowship grants				
2 Dividends (List payer(s))				
3 Other: (Specify)				
4 Net profit (or loss) from business or profession from page 4, Part VI, line 24				
5 Net gain from Schedule D (Form 1040) Part IV, line 4				
6 Net gain from page 3, Part V, line 2				
7 Totals. Enter here and on applicable lines on page 1				

Part IV: DEDUCTIONS AND EXCLUSIONS

Use this part to list your deductions and exclusions such as sick pay exclusion, dividends received exclusion (up to $100 but not more than dividends reported in Part III, line 2, col. (d)), charitable contributions, employee business expenses, etc. If you reported income from a scholarship or fellowship in Part III, above, you are entitled to exclude up to $300 (but not to exceed the amount of the grant) multiplied by the number of months for which you received amounts under the grant during the taxable year. (For more detailed information, see **Publication 518.**) NOTE: You are NOT entitled to any deductions in respect of income reported in Part III, column (e).

Nature of deduction or exclusion	Name and address of payee	Amount
1		
2 Total deductions and exclusions. Enter here and on page 1, line 5.		

Part V: GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY. (Capital gains and income other than capital gains.)

To be completed by a nonresident alien with gains from the sale or exchange of property which are from sources within the United States and not "effectively connected" with a United States business. (Include all amounts described in paragraph (1) of Instruction J, except a(i).) **Be sure to include in Part III, column (c) any United States income tax paid or withheld on these gains.**

Gains (losses) of a nonresident alien from the sale or exchange of property which are "effectively connected" with a United States business are to be reported on a separate Schedule D (Form 1040).

Kind of property (if necessary, attach statement of descriptive details not shown below) (a)	Date of acquisition (b)	Date of sale (c)	Gross sales price (d)	Depreciation allowed (or allowable) since acquisition (e)	Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation), and expense of sale (f)	Gain or loss (column (d) plus column (e) less column (f)) (g)
1			$	$	$	$
2 Net gain. (Enter on page 3, Part III, line 6, column (e))						$

Part VI: PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

State: (I) Nature of business ____; (II) Employer identification number ____

(III) Business name and address ____

1	Gross receipts or gross sales $____, Less: Returns and allowances $____		$
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)	$	
3	Merchandise purchased $____, less cost of any items withdrawn from business for personal use $____		
4	Cost of labor (do not include salary paid to yourself)		
5	Material and supplies		
6	Other costs (explain below)		
7	Total of lines 2 through 6	$	
8	Inventory at end of year		
9	**Cost of goods sold** (line 7 less line 8)		
10	**Gross profit** (line 1 less line 9)		$
	OTHER BUSINESS DEDUCTIONS (Do not include any amount deducted elsewhere in this return)		
11	Depreciation and obsolescence (explain in Schedule A, below)	$	
12	Taxes on business and business property (explain below)		
13	Rent on business property		
14	Repairs (explain below)		
15	Salaries and wages not included on line 4 (do not include any paid to yourself)		
16	Amortization (attach statement)		
17	Retirement plans, etc. (other than your share—attach Form 2950 or Form 2950 SE)		
18	Interest on business indebtedness		
19	Bad debts arising from sales or services		
20	Losses of business property (attach statement)		
21	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
22	Other business expenses (explain below)		
23	Total of lines 11 through 22		
24	Net profit (or loss) (line 10 less line 23). Enter here and on page 3, Part III, line 4, column (d)		$

EXPLANATION OF DEDUCTIONS CLAIMED IN LINES 6, 12, 14, AND 22 OF PART VI

1. Line No.	2. Explanation	3. Amount	1. Line No.	2. Explanation	3. Amount
		$			$

INVENTORY QUESTION.—Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ Yes ☐ No. If "Yes," attach explanation.

Schedule A—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED

Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class —OR— Description of property	2. Cost or other basis at beginning of year —OR— Cost or other basis	3. Asset additions in year (amount) —OR— Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life —OR— Rate (%) or life	8. Depreciation for this year

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