

UNITED STATES
NONRESIDENT ALIEN INCOME TAX RETURN

1945

For a Nonresident Alien (Other Than a Resident of Canada) Not Engaged in Trade or Business Within the United States Whose Gross Income From Sources Within the United States Was More Than \$15,400.

For Calendar Year 1945

or fiscal year beginning _____, 1945, and ending _____, 1946

To be filed with the Collector of Internal Revenue, Baltimore 2, Maryland, not later than the 15th day of the 6th month following the close of your taxable year

PRINT NAME AND ADDRESS PLAINLY

(Name)

(Street and number, or rural route)

(City or town)

(Country)

(Do not use these spaces)

File Code

Serial No.

District

(Cashier's Stamp)

Cash—Check—M. O.
First Payment

\$

Item and Instruction No.

GROSS INCOME

- 1. Salaries, wages, bonuses, commissions, etc. (State name and address of employer):
- 2. Dividends. (From Schedule A)
- 3. Interest on notes, mortgages, corporation bonds, etc.
- 4. (a) Taxable interest on obligations of instrumentalities of the United States issued prior to March 1, 1941
- (b) Interest on Treasury notes issued on or after December 1, 1940, and obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof
- 5. Income from fiduciaries. (Furnish names and addresses):
- 6. Rents and royalties
- 7. Other income (including income from annuities). (State nature; use separate schedule if necessary)
- 8. Total of items 1 to 7

DEDUCTIONS

- 9. Contributions. (Explain in Schedule C)
- 10. Interest. (Explain in Schedule C)
- 11. Taxes. (Explain in Schedule C)
- 12. Depreciation (from Schedule B) and depletion. (Submit Schedule)
- 13. Other deductions authorized by law. (Explain in Schedule C)
- 14. Total of items 9 to 13
- 15. Net income from sources within United States (item 8 less item 14)

COMPUTATION OF TAX

- 16. Net income (item 15, above)
- 17. Less: Interest on obligations of instrumentalities of the United States (item 4 (a), above)
- 18. Normal-tax exemption
- 19. Balance subject to normal tax
- 20. Normal tax (3 percent of item 19)
- 21. Net income (item 15, above)
- 22. Less: Surtax exemption. (\$500 if not a resident of Mexico; if a resident of Mexico, see Schedule D and Instruction 22)
- 23. Balance (surtax net income)
- 24. Surtax on item 23. (Use surtax Table in Instruction 24)
- 25. Total of items 20 and 24
- 26. Total Income Tax (item 25, or 30 percent of item 8, whichever is larger)
- 27. Less: United States Income Tax paid at the source
- 28. Balance of Income Tax

| Name and Address of Payor Corporation | Date Received | Amount | Name and Address of Payor Corporation | Date Received | Amount |
|---------------------------------------|---------------|--------|---------------------------------------|---------------|--------|
| | | \$ | | | \$ |
| Total. (Enter as item 2, page 1) | | | | | \$ |

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN ITEM 12

| 1. Kind of Property (If Buildings, State Material of Which Constructed) | 2. Date Acquired | 3. Cost or Other Basis (Do not include land or other nondepreciable property) | 4. Assets Fully Depreciated in Use at End of Year | 5. Depreciation Allowed (or allowable) in Prior Years | 6. Remaining Cost or Other Basis To Be Recovered | 7. Estimated Life Used in Accumulating Depreciation | 8. Estimated Remaining Life From Beginning of Year | 9. Depreciation Allowable This Year |
|---|------------------|---|---|---|--|---|--|-------------------------------------|
| | | \$ | \$ | \$ | \$ | | | \$ |

Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 9, 10, 11, AND 13

| 1. Item No. | 2. Explanation | 3. Amount | 1. Item No. | 2. Explanation | 3. Amount |
|-------------|----------------|-----------|-------------|----------------|-----------|
| | | \$ | | | \$ |

Schedule D.—SURTAX EXEMPTIONS CLAIMED BY RESIDENT OF MEXICO IN ITEM 22 (See Instruction 22)

List surtax exemptions below. Name of taxpayer should be entered on line 1. If taxpayer is married and his spouse has no gross income from sources within the United States during the year and is not the dependent of another taxpayer, enter name of spouse on line 2. Enter on other lines the names of persons closely related to the taxpayer who received more than one-half of their support from the taxpayer and whose gross income from sources within the United States was less than \$500.

- Taxpayer's own name.....
- Wife's (or husband's) name
-
(Name) (Relationship)
-
(Name) (Relationship)
-
(Name) (Relationship)

If more space is needed, attach list. Enter in item 22, \$500 for each person listed in this schedule.

QUESTIONS

- Of what country are you a { citizen or subject? resident?
- State your occupation or profession
- Did you file a return for any prior year? If so, what was the latest year? To which collector's office was it sent?
- Have you excluded from gross income in this return any item of fixed or determinable annual or periodical income derived from sources within the United States? (Answer "Yes" or "No") If answer is "Yes," attach a statement showing the nature and amount of each such item and why it was excluded.

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person (other than taxpayer or agent) preparing return) (Date) (Signature of Taxpayer) (Date)
 (Name of firm or employer, if any) (Signature of Agent) (Date)

A return made by an agent must be accompanied by power of attorney. (See Instruction F.)