

# 2001



Department of the Treasury  
Internal Revenue Service

# Instructions for Form 1040NR

## U.S. Nonresident Alien Income Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions



For details on the changes for 2001 and 2002, see **Pub. 553**.

### What's New for 2001?

#### Scholarship and Fellowship Grants.

The information that a nonresident alien receives on Form 1042-S about scholarship or fellowship grants has changed. In particular, withholding agents (for example, colleges and universities) are no longer required to report amounts that are exempt from tax under section 117 (tuition, fees, books, supplies, and equipment) on Form 1042-S. (Previously, **all** scholarship or fellowship grant information was reported on Form 1042-S, **including** amounts that were exempt from tax under section 117.) Also, Form 1042-S has been completely redesigned. The instructions for line 12 (on page 10) and line 31 (on page 14) reflect these changes.

**Tax Rates Reduced.** Most of the tax rates have been reduced and a new 10% tax rate has been added. The new rates are reflected in the Tax Table that begins on page 27 and the Tax Rate Schedules on page 39.

**Larger Child Tax Credits.** If you have at least one child who was under age 17 at the end of 2001, you may be able to take a credit on line 44 of up to \$600 for each qualifying child. You may also be able to take the additional child tax credit on line 58 if your credit on line 44 is less than \$600 for each qualifying child. See the instructions for line 44 on page 17 and the instructions for line 58 on page 19.

**Student Loan Interest Deduction.** If you paid interest on a qualified student loan, you may be able to deduct up to \$2,500 of the interest on line 25. See the instructions for line 25 on page 13 for details.

**Third Party Designee.** If you want to allow the IRS to discuss your 2001 tax return with a family member, friend, or any other person you choose, check

the "Yes" box in the Third Party Designee area of your return and enter the requested information. See page 21 for details.

**Schedule D (Form 1040) Tax Computation Simplified.** To make the tax computation easier for most people with capital gains, 14 lines have been removed from Part IV of Schedule D (Form 1040).

**IRA Deduction Allowed to More People Covered by Retirement Plans.** You may be able to take an IRA deduction if you were covered by a retirement plan and your modified adjusted gross income is less than \$43,000 (\$63,000 if you checked filing status box 6). See the instructions for line 24 on page 13.

**Education (Ed) IRAs.** Ed IRAs are now called Coverdell education savings accounts (ESAs).

**Alternative Minimum Tax (AMT).** The AMT exemption amounts have been increased. See the instructions for line 40 on page 16.

**Business Standard Mileage Rate.** The rate for business use of your vehicle during 2001 is 34½ cents a mile.

**Tax Relief for Victims of Terrorist Attacks.** See **Pub. 3920**.

### Other Information

**Did You Convert an IRA to a Roth IRA in 1998?** If you did and you chose to report the taxable amount over 4 years, see **1998 Roth IRA Conversions** on page 11 to find out the taxable amount you must report in 2001 on line 16b.

### What To Look for in 2002

**Reduced Tax Rates.** Most of the tax rates will decrease by ½%.

**New Credit for Elective Deferrals and IRA Contributions.** You may be able to take a credit of up to \$1,000 for qualified retirement savings contributions if your 2002 modified AGI is \$50,000 or less.

**IRA Deduction Expanded.** You may be able to take an IRA deduction of up

to \$3,000 (\$3,500 if you will be age 50 or older at the end of 2002). If you are covered by a retirement plan, you may be able to take an IRA deduction if your 2002 modified AGI is less than \$44,000 (\$64,000 if you checked filing status box 6).

**Student Loan Interest Deduction.** The 60-month limit will no longer apply and the modified AGI limit will increase.

**Self-Employed Health Insurance Deduction.** You may be able to deduct up to 70% of your health insurance expenses.

**Adoption Credit.** You may be able to take a credit of up to \$10,000 for the qualified adoption expenses you pay to adopt a child.

**Coverdell ESAs.** You may be able to contribute up to \$2,000 to a Coverdell ESA.

### Items To Note

**Form 1040NR-EZ.** You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. For more details, see Form 1040NR-EZ and its instructions.

**Other Reporting Requirements.** If you meet the closer connection to a foreign country exception to the substantial presence test, you must file **Form 8840**. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843**. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file **Form 8833**. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

### Additional Information

If you need more information, our free publications may help you. **Pub. 519**, U.S. Tax Guide for Aliens, will be the

most important, but the following publications may also help.

- Pub. 525** Taxable and Nontaxable Income
- Pub. 529** Miscellaneous Deductions
- Pub. 552** Recordkeeping for Individuals
- Pub. 597** Information on the United States-Canada Income Tax Treaty
- Pub. 901** U.S. Tax Treaties
- Pub. 910** Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS Web Site at [www.irs.gov](http://www.irs.gov). Also see **Taxpayer Assistance** on page 26 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

## Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 2001. If you do not meet either of these tests for 2001 but you meet the substantial presence test for 2002, you may be able to choose to be treated as a resident alien for part of 2001. But you must have been physically present in the United States for at least 31 days in a row during 2001 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 2000. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are also considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions described below.

For more details on resident and nonresident status, the tests for residence and the exceptions to them, see Pub. 519.

**Green Card Test.** You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2001.

**Substantial Presence Test.** You are considered a U.S. resident if you meet the substantial presence test for 2001. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2001 and
2. 183 days during the period 2001, 2000, and 1999, counting all the days of physical presence in 2001 but only  $\frac{1}{3}$  the number of days of presence in 2000 and only  $\frac{1}{6}$  the number of days in 1999.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

### Exceptions:

**1. Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is someone who is a:

- a. Foreign-government-related individual,
- b. Teacher or trainee,
- c. Student, or
- d. Professional athlete who is temporarily in the United States to compete in a charitable sports event.

**Note:** *Alien individuals with "Q" visas are treated as either students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "Q" visas are issued to aliens participating in certain international cultural exchange programs.*

**2. Medical condition.** You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States.

**Note:** *This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.*

**3. Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 2001 if you:

- a. Were present in the United States for fewer than 183 days during 2001,
- b. Establish that during 2001 you had a tax home in a foreign country, and
- c. Establish that during 2001 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

## Who Must File

File Form 1040NR if any of the following four conditions applies to you.

1. You were a nonresident alien engaged in a trade or business in the United States during 2001. You must file even if—

- a. None of your income came from a trade or business conducted in the United States,
- b. You have no U.S. source income, or
- c. Your income is exempt from U.S. tax.

In any of the above three cases, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

**Exception.** If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you must file Form 1040NR (or Form 1040NR-EZ) **only** if you have income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 70a through 79 on page 4 of Form 1040NR).

**2.** You were a nonresident alien not engaged in a trade or business in the United States during 2001 and not all U.S. tax that you owe was withheld from your income.

**3.** You represent a deceased person who would have had to file Form 1040NR.

**4.** You represent an estate or trust that has to file Form 1040NR.

### Exception for Children Under Age

**14.** If your child was under age 14 on January 1, 2002, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$7,500, you may be able to elect to report your child's income on your return. But you must use **Form 8814** to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

### Filing a Deceased Person's Return.

The personal representative must file the return for a deceased person who was required to file a return for 2001. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

**Filing for an Estate or Trust.** If you are filing Form 1040NR for a nonresident alien estate or trust, change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to **Form 1041** and its instructions.

## Simplified Procedure for Claiming Certain Refunds

You may use this procedure **only** if you meet **all** of the following conditions **for the tax year**.

- You were a nonresident alien.

- You were not engaged in a trade or business in the United States at any time.
- You had no income that was effectively connected with the conduct of a U.S. trade or business.
- Your U.S. income tax liability was fully satisfied through withholding of tax at source.
- You are filing Form 1040NR **solely** to claim a refund of U.S. tax withheld at source.

**Example.** X is a nonresident alien individual. The only U.S. source income he received during the year was dividend income from U.S. stocks. The dividend income was reported to him on Forms 1042-S. On one of the dividend payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). X is eligible to use the simplified procedure.

If you meet **all** of the conditions listed earlier for the tax year, complete Form 1040NR as follows.

**Page 1.** Enter your name, U.S. taxpayer identification number (TIN), country of citizenship, and all address information requested at the top of page 1. Leave the rest of page 1 blank.

**Page 4, Lines 70a Through 79.** Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

If you are entitled to a reduced rate of, or exemption from, withholding on the income pursuant to a tax treaty, the applicable rate of U.S. tax is the same as the treaty rate. Use column (e) if the applicable tax rate is 0%.

**Example.** Y is a nonresident alien individual. The only U.S. source income he received during the year was as follows:

- 4 dividend payments
- 12 interest payments

All payments were reported to Y on Form(s) 1042-S. On one of the dividend payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). There were no other withholding discrepancies. Y must report **all four** dividend payments. He is not required to report any of the interest payments.

**Note:** *Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to*

*backup withholding, specify the type of payment on line 79 and show the amount in column (e).*

**Line 80.** Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 70a through 79.

**Lines 81 Through 83.** Complete these lines as instructed on the form.

**Page 5. You must answer all questions that apply.** For item M, you must identify the income tax treaty **and** treaty article(s) under which you are applying for a refund of tax. Also, enter the type of income (for example, dividends, royalties) and amount in the appropriate space. You must provide the information required for each type of income for which a treaty claim is made.

**Note:** *If you are claiming a reduced rate of, or exemption from, tax based on a tax treaty, you must generally be a resident of the particular treaty country within the meaning of the treaty and you cannot have a permanent establishment or fixed base in the United States.*

**Page 2, Lines 49 and 54.** Enter your total income tax liability.

**Lines 62a and 64.** Enter the total amount of U.S. tax withheld (from line 80).

**Lines 65 and 66a.** Enter the difference between line 54 and line 64. This is your total refund.

**Signature. You must sign and date your tax return.** See **Reminders** on page 25.

**Documentation.** You must attach acceptable proof of the withholding for which you are claiming a refund. If you are claiming a refund of backup withholding tax based on your status as a nonresident alien, you must attach a copy of the Form 1099 that shows the income and the amount of backup withholding. If you are claiming a refund of U.S. tax withheld at source, you must attach a copy of the Form 1042-S that shows the income and the amount of U.S. tax withheld.

### Additional Information

**Portfolio Interest.** If you are claiming a refund of U.S. tax withheld from portfolio interest, include a description of the relevant debt obligation, including the name of the issuer, CUSIP number (if any), interest rate, and the date the debt was issued.

**Withholding on Distributions.** If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because the corporation had insufficient earnings and profits to support ordinary

income treatment, you must attach a statement that identifies the distributing corporation and provides the basis for the claim.

If you are claiming an exemption from withholding on a distribution from a mutual fund or real estate investment trust (REIT) with respect to its stock because the distribution was designated as long-term capital gain or a return of capital, you must attach a statement that identifies the mutual fund or REIT and provides the basis for the claim.

If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because, in your particular circumstances, the transaction qualifies as a redemption of stock under section 302, you must attach a statement that describes the transaction and presents the facts necessary to establish that the payment was (a) a complete redemption, (b) a disproportional redemption, or (c) not essentially equivalent to a dividend.

## When To File

**Individuals.** If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2001 calendar year is due by April 15, 2002.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 6th month after your tax year ends. A return for the 2001 calendar year is due by June 17, 2002.

**Estates and Trusts.** If you file for a nonresident alien estate or trust that has an office in the United States, file the return by the 15th day of the 4th month after the tax year ends. If you file for a nonresident alien estate or trust that does not have an office in the United States, file the return by the 15th day of the 6th month after the tax year ends.

**Note:** *If the regular due date for filing falls on a Saturday, Sunday, or legal holiday, file by the next business day.*

**Extension of Time To File.** If you cannot file your return by the due date, you should file **Form 4868**. You must file Form 4868 by the regular due date of the return.

**Note:** *Form 4868 does not extend the time to pay your income tax. The tax is due by the regular due date of the return.*

## Where To File

File Form 1040NR with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

## Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/ paying” rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in October 2001. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply to you.

- You were married.
- Your spouse was a U.S. citizen or resident alien on the last day of the tax year.
- You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2001. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



*Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see Pub. 901 or refer to the specific treaty.*

## Dual-Status Taxpayers

**Note:** *If you elect to be taxed as a resident alien (discussed earlier), the special instructions and restrictions discussed here do not apply.*

### Dual-Status Tax Year

A dual-status year is one in which you change status between nonresident and resident alien. Different U.S. income tax rules apply to each status.

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

### What and Where To File for a Dual-Status Year

If you were a U.S. **resident** on the last day of the tax year, file Form 1040. Write “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR as the statement; write “Dual-Status Statement” across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

If you were a **nonresident** on the last day of the tax year, file Form 1040NR. Write “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; write “Dual-Status Statement” across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

**Statements.** Any statement you file with your return must show your name, address, and identifying number (defined on page 7).

Former U.S. long-term residents are required to file **Form 8854** with their dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see page 6.

## Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is taxable whether you received it while a nonresident alien or a resident alien.

### Restrictions for Dual-Status Taxpayers

**Standard Deduction.** You may not take the standard deduction.

**Head of Household.** You may not use the *Head of Household* Tax Table column or Tax Rate Schedule.

**Joint Return.** You may not file a joint return. However, see **Election To Be Taxed as a Resident Alien** on this page.

**Tax Rates.** If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed earlier, you must use the Tax Table column or Tax Rate Schedule for *Married Filing Separately* to figure your tax on income effectively connected with a U.S. trade or business. If married, you may not use the *Single* Tax Table column or Tax Rate Schedule.

**Deduction for Exemptions.** As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea); a U.S. national; or a student or business apprentice from India. See Pub. 519.

**Education Credits.** You may not take an education credit unless your filing status is married filing jointly.

## How To Figure Tax for Dual-Status Year

When you figure your U.S. tax for a dual-status year, you are subject to different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is added and taxed at the same rates that apply to U.S. citizens and residents. Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

If you were a resident alien on the last day of the tax year and you are filing Form 1040, add to the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), Tax Computation Worksheet for Certain Dependents, Schedule J (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 40. Next to line 40 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Taxes, Schedule J (Form 1040), or Form 8615 on line 39 and the tax on the noneffectively connected income on line 49.

**Credits.** You are allowed a credit against your U.S. income tax liability for certain taxes you paid, are considered to have paid, or that were withheld from your income. These include:

1. Tax withheld from wages earned in the United States and taxes withheld at the source from various items of income from U.S. sources other than wages. This includes U.S. tax withheld on dispositions of U.S. real property interests.

**When filing Form 1040,** show the total tax withheld on line 59. Enter amounts from the attached statement (Form 1040NR, lines 55, 62a, 62b, 63a, and 63b) to the left of line 59 and identify and include in the amount on line 59.

**When filing Form 1040NR,** show the total tax withheld on lines 55, 62a, 62b, 63a, and 63b. Enter the amount from the attached statement (Form 1040, line 59) to the left of line 55 and identify and include in the amount on line 55.

2. Tax paid with **Form 1040-ES** or **Form 1040-ES (NR).**

3. Tax paid with **Form 1040-C** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 66. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens.

## How To Report Income on Form 1040NR

### Community Income

If either you or your spouse (or both you and your spouse) were nonresident aliens at any time during the tax year and you had community income during the year, treat the community income according to the applicable community property laws except as follows:

- Earned income of a spouse, other than trade or business or partnership distributive share income. The spouse whose services produced the income must report it on his or her separate return.
- Trade or business income, other than partnership income. Treat this income as received by the husband unless the wife exercises substantially all of the management over the trade or business.
- Partnership income (or loss) received from a trade or business carried on by the partnership. Treat this income (or loss) as received by the spouse who is the partner and report it on that spouse's return.

- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. The spouse with the separate property must report this income on his or her separate return. See **Pub. 555** for more details.

## Kinds of Income

You must divide your income for the tax year into the following three categories.

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR. Pub. 519 describes this income more fully.

**Note:** Use line 52 to report the 4% tax on U.S. source gross transportation income.

3. Income exempt from U.S. tax. Complete items L and/or M on page 5 of Form 1040NR and, if applicable, line 22 on page 1.

## Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the United States and as if the gain or loss were effectively connected with the conduct of that trade or business. Losses of individuals shall be taken into account only to the extent they would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 40.

The nonrecognition rules (not recognizing gain or loss) apply only when a U.S. real property interest is exchanged for an interest the sale of which would be subject to U.S. tax.

Money and the fair market value of property received in exchange for an interest in a partnership, trust, or estate, will, to the extent attributable to a U.S. real property interest held by the partnership, trust, or estate, be considered as received from the sale or

exchange of the U.S. real property interest.

Gains or losses from the disposition of a U.S. real property interest by a partnership, trust, or estate generally are passed through and must be reported on the income tax return of each partner or beneficiary.

**U.S. Real Property Interests.** A U.S. real property interest is any interest (other than an interest solely as a creditor) in real property located in the United States or the Virgin Islands, or any interest in a domestic corporation that is a U.S. real property holding corporation. Generally, real property includes:

- **Land and unsevered natural products of the land**, such as growing crops and timber, and mines, wells, and other natural deposits.
- **Improvements on land**, including buildings, other inherently permanent structures, and structural components of these.
- **Personal property associated with the use of real property**, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Pub. 519 for exceptions.

A corporation is a U.S. real property holding corporation if the fair market value of its U.S. real property interests is 50% or more of the fair market value of its U.S. real property interests, interests in foreign real property, plus any other of its assets that are used or held for use in a trade or business. For special rules, see sections 897(c)(4) and (5).

An interest in a foreign corporation is a U.S. real property interest only if the corporation elected to be treated as a domestic corporation.

An interest in a domestic corporation is not a U.S. real property interest if at the date of disposition of the interest in the corporation **(a)** the corporation did not hold any U.S. real property interests and **(b)** all the U.S. real property interests held by the corporation during the shorter of the periods described in section 897(c)(1)(A)(ii):

1. Were disposed of in a transaction in which all gain realized was recognized **or**
2. Ceased to be U.S. real property interests because of the application of section 897(c)(1)(B) to one or more other corporations.

**Stock Regularly Traded.** A U.S. real property interest does not include any class of stock of a domestic corporation that is regularly traded on an established securities market, unless you held more than 5% of that class of stock at any time during the shorter of

the periods described in section 897(c)(1)(A)(ii).

Section 897(h) provides special rules for a real estate investment trust.

**Virgin Islands Real Estate.** Gain or loss on dispositions of real property interests located in the U.S. Virgin Islands is reported on returns filed with the Virgin Islands tax authorities. Tax on these dispositions is paid to the Virgin Islands tax authorities.

## Income You May Elect To Treat as Effectively Connected With a U.S. Trade or Business

You may elect to treat some items of income as effectively connected with a U.S. trade or business. The election applies to all income from real property, or an interest in real property, located in the United States and held for the production of income. Income from real property includes:

- Rental income from real property.
- Profit from disposing of U.S. timber, coal, or iron ore while keeping a share in it.
- Rents and royalties from mines, oil or gas wells, or other natural resources.

The election does not apply to dispositions of U.S. real property interests discussed earlier.

To make the election, attach a statement to your return for the year of the election. Include in your statement:

1. That you are making the election.
2. A complete list of all your real property, or any interest in real property, located in the United States (including location). Give the legal identification of U.S. timber, coal, or iron ore in which you have an interest.
3. The extent of your interest in the real property.
4. A description of any substantial improvements on such real property.
5. Your income from the property.
6. The dates you owned it.
7. Whether the election is under section 871(d) or treaty.
8. Details of any previous elections and revocations of the real property elections.

## Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if it is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have a fixed place of business in the United States. The income, gain, or loss must result directly from the usual business activities of your U.S. office. The kinds

of foreign income that may be taxed at the graduated rates are:

- Interest or dividends from the U.S. business.
- Income from foreign sales made by your U.S. office.
- Rents or royalties you received for the use of intangible property located outside the United States or the privilege of using it. Such property includes patents, copyrights, trademarks, and franchises.

## Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents

Section 877 may affect your tax liability if you are a former citizen or former long-term resident (LTR) of the United States. You are a former LTR if you were a lawful permanent resident of the United States (that is, you had a green card) for at least 8 of the 15 consecutive tax years ending with the year your residency ended. In determining if you are a former LTR, do not count any year that you were treated as a resident of another country under a tax treaty and you did not waive treaty benefits.

If you were a former citizen or former LTR and you relinquished your citizenship or terminated your residency after February 5, 1995, you are subject to the provisions of section 877 on your U.S. source income if one of the principal purposes of your action was to avoid U.S. taxes.

You are considered to have tax avoidance as a principal purpose if **(a)** your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000 or **(b)** your net worth on the date of your action was \$500,000 or more. These amounts are adjusted for inflation if your expatriation action is after 1996 (see the chart on page 7).

Although there are exceptions to these rules, you will qualify for an exception only if you are eligible to submit a ruling request to the IRS that your renunciation of U.S. citizenship or termination of U.S. residency did not have as one of its principal purposes the avoidance of U.S. tax and you submit such a ruling request in a complete and good faith manner. For more details about these exceptions, see section 877(c); Notice 97-19, 1997-1 C.B. 394; and Notice 98-34, 1998-2 C.B. 29. You can find Notice 97-19 on page 40 of Internal Revenue Bulletin 1997-10 and Notice 98-34 on

## Inflation-Adjusted Amounts for Expatriation Actions After 1996

**IF you expatriated during ...**

**THEN, the rules outlined on page 6 and this page apply if ...**

	Your 5-year average annual net income tax was more than ...	OR	Your net worth equaled or exceeded ...
1997	\$106,000		\$528,000
1998	109,000		543,000
1999	110,000		552,000
2000	112,000		562,000
2001	116,000		580,000

page 30 of Internal Revenue Bulletin 1998-27 at [www.irs.gov](http://www.irs.gov).

If the rules of section 877 apply to you, **check the "Yes" box in item P on page 5 of the form.** You are subject to tax on U.S. source income and gains on either **(a)** a net basis at the graduated rates applicable to individuals with allowable deductions or **(b)** a gross basis at a rate of 30% under the rules of section 871(a). See Chapter 4 of Pub. 519 for more details on the tax imposed under section 871(a).

If you have items of U.S. source income that are subject to tax under section 871(a), you will be taxed at a rate of 30% on your **gross** income only if this tax exceeds the tax at the regular graduated rates on your **net** income. If the 30% tax on your gross income exceeds the graduated tax on your net income, report those items on the appropriate lines on page 4 of Form 1040NR. If the graduated tax on your net income exceeds the 30% tax on your gross income, report your income on the appropriate lines on page 1 of Form 1040NR and attach a statement describing the items and amounts of income that are subject to tax by reason of section 877.

If you have other items of U.S. source income that are not subject to tax under section 871(a), you will be taxed on a net basis at the regular graduated rates applicable to individuals. Report this income on the appropriate lines on page 1 of Form 1040NR.

For purposes of computing the tax due under section 877, the following items of income are treated as U.S. source.

1. Gains on the sale or exchange of personal property located in the United States.
2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States,

U.S. persons, a state or political subdivision thereof, and the District of Columbia.

**3.** Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of sections 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior to the date of renunciation of U.S. citizenship or termination of residency.

You may not claim that a tax treaty in effect on August 21, 1996, prevents the imposition of tax by reason of section 877.

### Annual Information Statement

If the expatriation rules apply to you and you are liable for U.S. taxes, you must attach an annual information statement to Form 1040NR that sets forth by category (for example, dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877 as modified by Section V of Notice 97-19) and those items of income subject to tax under section 877. If the expatriation rules apply to you, you must attach this statement to Form 1040NR, even if you have fully satisfied your U.S. tax liability through withholding of tax at source.

If you fail to furnish a complete statement, as described above, you will not be considered to have filed a true and accurate return. Therefore, you will not be entitled to any deductions or credits if your tax liability for your 2001

taxable year is later adjusted. See section 874(a).

See Notice 97-19, Section VII, for additional information.

## Line Instructions for Form 1040NR

### Name, Address, and Identifying Number

**Name.** If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust, and your name, title, and address. Also, give the name and address of any U.S. grantors and beneficiaries.

**P.O. Box.** Enter your box number **only** if your post office does not deliver mail to your home.

**Foreign Address.** Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

**Identifying Number.** If you are an individual, you are generally required to enter your social security number (SSN). To apply for an SSN, get **Form SS-5** from a Social Security Administration (SSA) office or, if in the United States, you may call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN, file Form W-7** with the IRS. It usually takes about 4-6 weeks to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN.

**Note:** *An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.*

If you are filing Form 1040NR for an estate or trust, enter the employer identification number of the estate or trust.

An incorrect or missing identifying number may increase your tax or reduce your refund.

### Filing Status

The amount of your tax depends on your filing status. Before you decide

which box to check, read the following explanations.

**Were You Single or Married?** If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under **Married Persons Who Live Apart** below, you may consider yourself single for the whole year.

If your spouse died in 2001, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2001.

**Married Persons Who Live Apart.** Some married persons who have a child and who do not live with their spouse may file as single. If you meet **all five** of the following tests and you are a married resident of Canada or Mexico, or a U.S. national, check the box on line 1. If you meet the tests and you are a married resident of Japan or the Republic of Korea (South Korea), check the box on line 2.

1. You file a return separate from your spouse.
2. You paid more than half the cost to keep up your home in 2001.
3. You lived apart from your spouse during the last 6 months of 2001.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 2001.
5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules in **Pub. 501** for children of divorced or separated parents.

**Line 6—Qualifying Widow(er) With Dependent Child.** You may check the box on line 6 if **all seven** of the following apply.

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea), or were a U.S. national.
2. Your spouse died in 1999 or 2000 and you did not remarry in 2001.
3. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
4. This child lived in your home for all of 2001. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You paid over half the cost of keeping up your home
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

7. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

## Exemptions

Exemptions for estates and trusts are described in the instructions for line 37 on page 15.

**Note:** *Residents of India who were students or business apprentices may be able to claim exemptions for their spouse and dependents. See Pub. 519 for details.*

**Line 7b—Spouse.** If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 2001.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2001. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file Form W-7 with the IRS to apply for an ITIN. See **Identifying Number** on page 7 for additional information.

**Line 7c—Dependents.** Only U.S. nationals and residents of Canada, Mexico, Japan, and the Republic of Korea (South Korea), may claim exemptions for their dependents. If you were a U.S. national (American Samoan) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of Japan or the Republic of Korea (South Korea), you may claim an exemption for any of your children who lived with you in the United States at some time during 2001.

You can take an exemption for each of your dependents. If you have **more than five** dependents, attach a statement to your return with the required information.

**Children Who Did Not Live With You Due to Divorce or Separation.** If you checked filing status box 1 or 3 and are claiming as a dependent a child who did not live with you under the rules explained in **Pub. 501** for children of divorced or separated parents, attach **Form 8332** or similar statement to your return. But see the **Exception** below. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition, such as payment of support, you may attach a copy of certain pages

from the decree or agreement instead. See **Pub. 504** for details.

**Note:** *You must attach the required information even if you filed it in an earlier year.*

**Exception.** You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim this child as your dependent.

**Other Dependent Children.** Include the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "Dependents on 7c not entered above."

**Line 7c, Column (2).** You must enter each dependent's identifying number (SSN, ITIN, or adoption taxpayer identification number (ATIN)). If you do not enter the correct identifying number, at the time we process your return we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on the dependent.

**TIP** *For details on how your dependent can get an identifying number, see **Identifying Number** on page 7. If your dependent will not have a number by the due date of your return, see **Extension of Time To File** on page 3.*

If your dependent child was born and died in 2001 and you do not have an identifying number for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

**Adoption Taxpayer Identification Numbers (ATINs).** If you have a dependent who was placed with you by an authorized placement agency and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. An authorized placement agency includes any person authorized by state law to place children for legal adoption. See **Form W-7A** for details.

**Line 7c, Column (4).** Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 44 and the additional child tax credit on line 58.

**Qualifying Child for Child Tax Credit.** A qualifying child for purposes of the child tax credit is a child who:

- Is claimed as your dependent on line 7c, **and**
- Was **under age 17** at the end of 2001, **and**
- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**



- Is a U.S. citizen or resident alien (See **Resident Alien or Nonresident Alien** on page 2).

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final. An authorized placement agency includes any person authorized by state law to place children for legal adoption.

A **grandchild** is any descendent of your son, daughter, or adopted child and includes your great-grandchild, great-great-grandchild, etc.

A **foster child** is any child you cared for as your own child and who:

- Is **(a)** your brother, sister, stepbrother, or stepsister; **(b)** a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; or **(c)** a child placed with you by an authorized placement agency **and**
- Lived with you for all of 2001. A child who was born or died in 2001 is considered to have lived with you for all of 2001 if your home was the child's home for the entire time he or she was alive during 2001.

## Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

## Income Effectively Connected With U.S. Trade or Business

**Pub. 519** explains how income is classified and what income you should report here. The instructions for this section assume you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. But your decision may not be easy. "Interest," for example, may be effectively connected with a U.S. trade or business, it may not be, or it may be tax exempt. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade

or business, depending on how you elect to treat them.

### Line 8—Wages, Salaries, Tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2**. However, **do not** include on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete item M on page 5 of Form 1040NR. Also include on line 8:

- Wages received as a **household employee** for which you did not receive a W-2 form because your employer paid you less than \$1,300 in 2001. Also, enter "HSH" and the amount not reported on a W-2 form on the dotted line next to line 8.
- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.



*You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 50 on page 17.*

- **Dependent care benefits**, which should be shown in box 10 of your W-2 form(s). But first complete **Form 2441** to see if you may exclude part or all of the benefits.
- **Employer-provided adoption benefits**, which should be shown in box 12 of your W-2 form(s) with code **T**. But first complete **Form 8839** to see if you can exclude part or all of the benefits.
- **Excess salary deferrals**. The amount deferred should be shown in box 12 of your W-2 form and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2001 under **all** plans was more than \$10,500, include the excess on line 8. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 525** for details.



*You may **not** deduct the amount deferred. It is not included as income in box 1 of your W-2 form.*

- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other pensions shown on Form 1099-R (other than payments from an IRA\* or a Coverdell education savings account (ESA)) are reported on lines 17a and 17b. Payments from an IRA or a

Coverdell ESA are reported on lines 16a and 16b.

- **Corrective distributions** shown on Form 1099-R of **(a)** excess salary deferrals plus earnings and **(b)** excess contributions plus earnings to a retirement plan. But do not include distributions from an IRA\* or a Coverdell ESA on line 8. Instead, report them on lines 16a and 16b.

*\*This includes a Roth, SEP, or SIMPLE IRA.*

### Missing or Incorrect Form W-2.

If you do not get a W-2 form by January 31, 2002, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Line 9a—Taxable Interest.** Report on line 9a **all** of your taxable interest income from assets effectively connected with a U.S. trade or business.

If you received interest not effectively connected with a U.S. trade or business, report it on page 4 of Form 1040NR, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. See **Pub. 901**. In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt to a nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2001 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2001 income. For details, see **Pub. 550**.

### Line 9b—Tax-Exempt Interest.

Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, report the amount on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. **Do not** include interest earned on your IRA or Coverdell education savings account. Also do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.

**Line 10—Ordinary Dividends.** Enter your total ordinary dividends from assets effectively connected with a U.S.

trade or business. Each payer should send you a **Form 1099-DIV**.

**Capital Gain Distributions.** If you received any capital gain distributions, see the instructions for line 14 that begin on this page.

**Nontaxable Distributions.** Some distributions are nontaxable because they are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D (Form 1040). For details, see **Pub. 550**.

**TIP** *Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income only if they exceed the total of all net premiums you paid for the contract.*

**Line 11—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.**

**TIP** *None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions.*

If you received a refund, credit, or offset of state or local income taxes in 2001, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2001 estimated state or local income tax, the amount applied is treated as received in 2001.

For details on how to figure the amount you must report as income, see **Recoveries** in **Pub. 525**.

**Line 12—Scholarship and Fellowship Grants.** If you received a scholarship or fellowship, part or all of it may be taxable.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable. Also, amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the grant.

If the grant was reported on **Form(s) 1042-S**, you must generally include the amount shown in box 2 of **Form(s) 1042-S** on line 12. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 12. Instead, include the treaty-exempt amount on line 22 and

complete item M on page 5 of **Form 1040NR**.

Attach any **Form(s) 1042-S** you received from the college or institution. If you did not receive a **1042-S** form, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

For more information about scholarships and fellowships in general, see **Pub. 520**.

**Example 1.** You are a citizen of a country that **has not** negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2001 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	<u>\$35,000</u>

The **Form 1042-S** you received from ABC University for 2001 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

**Note:** *Box 2 shows only \$9,000 because withholding agents (such as ABC University) are no longer required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.*

When completing **Form 1040NR**:

- Enter on line 12 the \$9,000 shown in box 2 of **Form 1042-S**.
- Enter \$0 on line 31. Because section 117 amounts (tuition, fees, books, supplies, and equipment) are not included in box 2 of your **Form 1042-S** (and are not included on line 12 of **Form 1040NR**), you cannot exclude any of the section 117 amounts on line 31.
- Include on line 55 the \$1,260 shown in box 7 of **Form 1042-S**.

**Example 2.** The facts are the same as in **Example 1** except that you are a citizen of a country that **has** negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you may exempt from tax all of your scholarship income because ABC University is a nonprofit educational organization.

**Note:** *Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the*

*United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M on page 24 for details.*

When completing **Form 1040NR**:

- Be sure you have entered your home country and permanent address in the space provided on page 1.
- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of **Form 1042-S** is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 31. Because none of the \$9,000 you received from the scholarship is included in your income, you cannot exclude it on line 31.
- Include on line 55 the \$1,260 shown in box 7 of **Form 1042-S**.
- Provide all the required information in item M on page 5.

**Line 13—Business Income or (Loss).** If you operated a business or practiced your profession as a sole proprietor, report your effectively connected income and expenses on **Schedule C** or **Schedule C-EZ (Form 1040)**.

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

**Line 14—Capital Gain or (Loss).** If you had effectively connected capital gains or losses, including any effectively connected **capital gain distributions** from a mutual fund, you must complete and attach **Schedule D (Form 1040)**. But see the **Exception** below. Enter the effectively connected gain or (loss) from **Schedule D (Form 1040)** on line 14.

Gains and losses from disposing of U.S. real property interests are taxed as if you were engaged in a U.S. trade or business and are treated as effectively connected with that trade or business. See **Dispositions of U.S. Real Property Interests** on page 5.

**Exception.** You do not have to file **Schedule D (Form 1040)** if **both** of the following apply.

1. The only amounts you have to report on **Schedule D (Form 1040)** are effectively connected capital gain distributions. (These amounts should be shown in box 2a of **Forms 1099-DIV** or substitute statements.)

2. Those distributions do not include 28% rate gains, qualified 5-year gains, unrecaptured section 1250 gains, or section 1202 gains. (These amounts should be shown in boxes 2b through

2e of Forms 1099-DIV or substitute statements.)

If both of the above apply, enter your effectively connected capital gain distributions on line 14 and check the box on that line. Also, be sure you use the **Capital Gain Tax Worksheet** on page 17 to figure your tax.

**Line 15—Other Gains or (Losses).** If you sold or exchanged assets used in a U.S. trade or business, see the Instructions for **Form 4797**.

#### **Lines 16a and 16b—IRA Distributions.**

**Note:** If you converted part or all of an individual retirement arrangement (IRA) to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, see **1998 Roth IRA Conversions** on this page.

You should receive a **Form 1099-R** showing the amount of any distribution from your IRA or Coverdell education savings account (ESA). Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, Coverdell education savings account (ESA), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 16a blank and enter the total distribution on line 16b.

**Exception 1.** Enter the total distribution on line 16a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- Coverdell ESA to another, or
- SEP or SIMPLE IRA to a traditional IRA.

Also, put "Rollover" next to line 16b. If the total distribution was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b unless **Exception 2** applies to the part not rolled over.

If you rolled over the distribution **(a)** in 2002 or **(b)** from a conduit IRA into a qualified plan, attach a statement explaining what you did.

**Exception 2.** If any of the following apply, enter the total distribution on line 16a and use **Form 8606** and its instructions to figure the amount to enter on line 16b.

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2001 or an earlier year. If you made nondeductible contributions to these IRAs for 2001, also see **Pub. 590**.
- You received a distribution from a Roth IRA or Coverdell ESA.

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2001.
- You had a 2000 or 2001 IRA or Coverdell ESA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2001.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

**Note:** If you received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 16b. Enter the total amount of those distributions on line 16a.



You may have to pay an additional tax if **(a)** you received an early distribution from your IRA and the total was not rolled over or **(b)** you were born before July 1, 1930, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 51 on page 18 for details

**1998 Roth IRA Conversions.** If you converted an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, leave line 16a blank and enter on line 16b the amount from your **1998 Form 8606**, line 17. **But** see the 2001 Instructions for Form 8606 for the amount to enter on line 16b if **(a)** you rounded the amount on line 17 of your 1998 Form 8606 to the next higher whole dollar or **(b)** you received a distribution from a Roth IRA in 1998, 1999, or 2000.

**Lines 17a and 17b—Pensions and Annuities.** Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a **Form 1099-R** showing the amount you received. For details on rollovers, see page 12. Details on lump-sum distributions begin on page 12. But if this income is not effectively connected with your U.S. trade or business, report it on line 76.

**Do not** include the following payments on lines 17a and 17b. Instead, report them on line 8.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions of excess salary deferrals or excess contributions to retirement plans.



If you received a **Form 1099-R** that shows Federal income tax withheld, attach it to Form 1040NR.

Some annuities are tax-exempt. See section 871(f).

**Note:** If you perform services in the United States, your income is generally effectively connected with the conduct of a U.S. trade or business. (See section 864 and Regulations section 1.864-2 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected services, the pension is also considered effectively connected with the conduct of a U.S. trade or business.

**Fully Taxable Pensions and Annuities.** If your pension or annuity is fully taxable, enter it on line 17b; **do not** make an entry on line 17a. Your payments are fully taxable if **either** of the following applies.

- You did not contribute to the cost (see page 12) of your pension or annuity **or**
- You got your entire cost back tax free before 2001.

If you received a **Form RRB-1099-R**, see **Pub. 575** for information on how to report your benefits.

**Partially Taxable Pensions and Annuities.** Enter the total pension or annuity payments you received in 2001 on line 17a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in **Pub. 939** to figure the taxable part to enter on line 17b. But if your annuity starting date (defined on this page) was **after** July 1, 1986, see below to find out if you must use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for an \$85 fee. For details, see **Pub. 939**.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method.

**Annuity Starting Date.** Your annuity starting date is the later of the first day of the first period for which you received a payment, or the date the plan's obligations became fixed.

**Simplified Method.** You must use the Simplified Method if **(a)** your annuity starting date (defined above) was **after** July 1, 1986, and you used this method last year to figure the taxable part or **(b)** your annuity starting date was **after** November 18, 1996, and **all three** of the following apply.

1. The payments are for **(a)** your life or **(b)** your life and that of your beneficiary.

2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

**Simplified Method Worksheet—Lines 17a and 17b**  
(keep for your records)

**Before you begin:** If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, see Pub. 939 to find out if you are entitled to a death benefit exclusion of up to \$5,000. If you are, include the exclusion in the amount entered on line 2 below.

**Note:** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2001 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2001. Also, enter this amount on Form 1040NR, line 17a . . . . . **1.** \_\_\_\_\_
2. Enter your cost in the plan at the annuity starting date . . . . . **2.** \_\_\_\_\_
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after 1997 and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . **3.** \_\_\_\_\_
4. Divide line 2 by line 3 . . . . . **4.** \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . **5.** \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986 . . . . . **6.** \_\_\_\_\_
7. Subtract line 6 from line 2 . . . . . **7.** \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R . . . . . **9.** \_\_\_\_\_

**Table 1 for Line 3 Above**

IF the age at annuity starting date (see this page) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

IF the combined ages at annuity starting date (see this page) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

**3.** On your annuity starting date either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub.

575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on this page to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575.

**Age (or Combined Ages) at Annuity Starting Date.** If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. **But** if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 to figure each beneficiary's taxable amount.

**Cost.** Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-high tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

**Rollovers.** A rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan. Use lines 17a and 17b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 17a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount that was rolled over either directly or within 60 days of receiving the distribution. Enter the remaining amount, even if zero, on line 17b. Write "Rollover" next to line 17b.

Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

**Lump-Sum Distributions.** If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 51 on page 18.

Enter the total distribution on line 17a and the taxable part on line 17b.



You may be able to pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you choose to use **Form 4972** to figure the tax on any part of the distribution. You may also be able to use **Form 4972** if you are the beneficiary of a deceased employee who was born before 1936. For details, see **Form 4972**.

**Line 20—Unemployment Compensation.** You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2001.

If you received an overpayment of unemployment compensation in 2001 and you repaid any of it in 2001, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 2001, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see **Repayments** in **Pub. 525** for details on how to report the repayment.

**Line 21—Other Income.** Use this line to report any other income effectively connected with your U.S. business that is not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see **Miscellaneous Taxable Income** in **Pub. 525**.

Report other income on page 4 of Form 1040NR if not effectively connected with a U.S. trade or business.

**Line 22.** Use line 22 to report your total effectively connected income that is exempt from tax by a tax treaty. **Do not** include this exempt income on line 23. Also, you must complete item M on page 5 of Form 1040NR.

## Adjusted Gross Income

**Line 24—IRA Deduction.**



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2001, you **must** report them on **Form 8606**.

If you made contributions to a traditional IRA for 2001, you may be able to take an IRA deduction. But you must have had earned income to do so. You should receive a statement by May 31, 2002, that shows all contributions to your traditional IRA for 2001.

**Were You Covered by a Retirement Plan?** If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your W-2 form should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

**Special Rule for Married Individuals.** If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 2001.

See **Pub. 590** for more details.

**Line 25—Student Loan Interest Deduction.** Use the worksheet on page 14 to figure this deduction if **all five** of the following apply.

1. You paid interest in 2001 on a qualified student loan (see below).
2. At least part of the interest paid in 2001 was paid during the first 60 months that interest payments were required to be made. See **Example** below.
3. You checked filing status box 1, 2, or 6.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet on page 14 to figure your modified AGI.
5. You are not claimed as a dependent on someone's (such as your parent's) 2001 tax return.

**Example.** You took out a qualified student loan in 1994 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1996, after you graduated. You made a payment every month as required. If you meet items 3 through 5 listed above, you may use only the interest you paid for January through June 2001 to figure your deduction. June is the end of the 60-month period (July 1996–June 2001).

**Qualified Student Loan.** This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below).

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970**.

**Qualified higher education expenses** generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following nontaxable benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Excludable U.S. series EE and I savings bond interest from **Form 8815**.
- Qualified distributions from a Coverdell education savings account.
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see **Pub. 970**.

An **eligible student** is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution **and**
- Carried at least half the normal full-time work load for the course of study he or she was pursuing.

**Line 26—Archer MSA Deduction.** If you made a contribution to an Archer MSA for 2001, you may be able to take this deduction. See **Form 8853** for details.

**Line 27—Moving Expenses.** Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. The deduction is generally limited to moves to or within the United States or its possessions. If you meet these requirements, see **Pub. 521**. Use

**Student Loan Interest Deduction Worksheet—Line 25**  
(keep for your records)

**Before you begin:**

- Complete Form 1040NR, lines 26 through 31, if they apply to you.
- Figure any amount to be entered on the dotted line next to line 32 (see the instructions for line 32 on this page).
- See the instructions for line 25 on page 13.

1. Enter the total interest you paid in 2001 on qualified student loans (defined on page 13). Do not include interest that was required to be paid after the first 60 months . . . . . 1. \_\_\_\_\_
2. Enter the **smaller** of line 1 or \$2,500 . . . . . 2. \_\_\_\_\_
3. Enter the amount from Form 1040NR, line 23 . . . . . 3. \_\_\_\_\_
4. Enter the total of the amounts from Form 1040NR, line 24, lines 26 through 31, plus any amount you entered on the dotted line next to line 32 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3 . . . . . 5. \_\_\_\_\_
6. Is line 5 more than \$40,000?  
 **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.  
 **Yes.** Subtract \$40,000 from line 5 . . . . . 6. \_\_\_\_\_
7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . . 7. \_\_\_\_\_
8. Multiply line 2 by line 7 . . . . . 8. \_\_\_\_\_
9. **Student loan interest deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 25. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) . . . . . 9. \_\_\_\_\_

**Form 3903** to figure the amount to enter on this line.

**Line 28—Self-Employed Health Insurance Deduction.** If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance for yourself, your spouse, and dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2001, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see **Pub. 535**.

If you qualify to take the deduction, use the worksheet on this page to figure the amount you can deduct.

**Exception.** Use Pub. 535 instead of the worksheet on this page to find out how to figure your deduction if **either** of the following applies.

- You had more than one source of income subject to self-employment tax.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

**Line 29—Self-Employed SEP, SIMPLE, and Qualified Plans.** If you were self-employed or a partner, you may be able to take this deduction. See

**Self-Employed Health Insurance Deduction Worksheet—Line 28**  
(keep for your records)

**Before you begin:**

- Complete Form 1040NR, line 29, if it applies to you.
- Be sure you have read the **Exception** on this page to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2001 for health insurance coverage established under your business for 2001 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan . . 1. \_\_\_\_\_
2. Multiply line 1 by 60% (.60) . . . . . 2. \_\_\_\_\_
3. Enter your net profit and any other earned income\* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 29 . . . . . 3. \_\_\_\_\_
4. **Self-employed health insurance deduction.** Enter the **smaller** of line 2 or line 3 here and on Form 1040NR, line 28 . . . . . 4. \_\_\_\_\_

\***Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income.

**Pub. 560** or, if you were a minister, **Pub. 517**.

**Line 30—Penalty on Early Withdrawal of Savings.** The **Form 1099-INT** or **Form 1099-OID** you received will show the amount of any penalty you were charged.

**Line 31—Scholarship and Fellowship Grants Excluded.** If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 12. See the examples in the instructions for line 12 on page 10.

**Line 32.** Include in the total on line 32 any of the following adjustments that are **related to your effectively connected income**. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 32, enter the amount of your deduction and identify it as indicated.

- Performing-arts-related expenses (see **Form 2106** or **Form 2106-EZ**). Identify as "QPA."
- Reforestation amortization (see **Pub. 535**). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) pension plans (see Pub. 525). Identify as "501(c)(18)."
- Contributions by certain chaplains to section 403(b) plans (see **Pub. 517**). Identify as "403(b)."
- Deduction for clean-fuel vehicles (see Pub. 535). Identify as "Clean-Fuel."

**Deduction for Exemptions Worksheet—Line 37**

See the instructions for line 37 on this page.  
(keep for your records)

**Caution:** If you are filing for a qualified disability trust (defined on this page), use this worksheet only if the trust's modified AGI\* is more than \$132,950. Also, skip line 1, enter \$2,900 on line 2, enter the trust's modified AGI on line 3, and enter \$132,950 on line 4.

1. Is the amount on Form 1040NR, line 34, more than the amount shown on line 4 below for your filing status?
    - No. Stop.** Multiply \$2,900 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 37.
    - Yes.** Continue.
  2. Multiply \$2,900 by the total number of exemptions claimed on Form 1040NR, line 7d . . . . . **2.** \_\_\_\_\_
  3. Enter the amount from Form 1040NR, line 34 . . . . . **3.** \_\_\_\_\_
  4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
    - Box 1 or 2, enter \$132,950
    - Box 3, 4, or 5, enter \$99,725
    - Box 6, enter \$199,450
 . . . . . **4.** \_\_\_\_\_
  5. Subtract line 4 from line 3 . . . . . **5.** \_\_\_\_\_
- Note:** If line 5 is more than: \$122,500 if you checked filing status box 1, 2, or 6 or you are filing for a qualified disability trust; \$61,250 if you checked filing status box 3, 4, or 5, **stop here.** You **cannot** take a deduction for exemptions.
6. Divide line 5 by: \$2,500 if you checked filing status box 1, 2, or 6 or you are filing for a qualified disability trust; \$1,250 if you checked filing status box 3, 4, or 5. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) . . . . . **6.** \_\_\_\_\_
  7. Multiply line 6 by 2% (.02) and enter the result as a decimal . . . . . **7.** \_\_\_\_\_
  8. Multiply line 2 by line 7 . . . . . **8.** \_\_\_\_\_
  9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 37 . . . . . **9.** \_\_\_\_\_

\*Figure the trust's modified AGI by applying section 67(e) without regard to section 642(b).

**Line 33—Adjusted Gross Income.** If line 33 is less than zero, you may have a net operating loss that you can carry to another tax year. See **Pub. 536.**

**Tax Computation on Income Effectively Connected With A U.S. Trade or Business**

**Line 35—Itemized Deductions.** Enter the total itemized deductions from Schedule A.

**Note:** Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See **Pub. 519** for details.

**Line 37—Deduction for Exemptions.** You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

**Individuals.** If you are a nonresident alien individual, multiply \$2,900 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519.**) But use the worksheet on this page to figure the amount, if any, to enter on line 37 if your adjusted gross income from line 34 is more than \$132,950 if you checked filing status box 1 or 2; \$99,725 if you checked filing

status box 3, 4, or 5; \$199,450 if you checked filing status box 6.


**Estates.** If you are filing for an estate, enter \$600 on line 37.

**Trusts.** If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 37. If you are filing for a **qualified disability trust** (defined below) whose tax year ends after September 10, 2001, enter \$2,900 on line 37. **But** if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$132,950, use the worksheet on this page to figure the amount to enter on line 37. If you are filing for any other trust, enter \$100 on line 37.

A **qualified disability trust** is any trust:

1. Described in 42 U.S.C. 1396p(c)(2)(B)(iv) and established solely for the benefit of an individual under 65 years of age who is disabled and
2. All of the beneficiaries of which are determined by the Commissioner of Social Security to have been disabled for some part of the tax year within the meaning of 42 U.S.C. 1382c(a)(3).

A trust will not fail to meet 2 above just because the trust's corpus may revert to a person who is not disabled after the trust ceases to have any disabled beneficiaries.

 A **qualified disability trust** must enter "Section 642(b)(2)(C)" on the dotted line next to line 37.

**Line 39—Tax.** Use one of the following methods to figure your tax. Also, include in the total on line 39 any tax from **Form 4972** or **Form 8814.** Be sure to check the appropriate box.

**Tax Table or Tax Rate Schedules.** If you are filing for an estate or trust, use the Tax Rate Schedule on page 39.

**Individuals.** If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which starts on page 27, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 39.

**Exception.** Do not use the Tax Table or Tax Rate Schedules to figure your tax if **either 1 or 2** below applies.

1. You are required to use the **Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Tax** on page 16, **Form 8615, Schedule D (Form 1040)**, or the

**Capital Gain Tax Worksheet** on page 17.

2. You use **Schedule J (Form 1040)** (for farm income) to figure your tax.

**Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Taxes.** If you received (before offset) an advance payment of your 2001 taxes, you must use the worksheet on this page to figure your tax. You may have received an advance payment of your 2001 taxes if you filed Form 1040, 1040A, or 1040EZ or used TeleFile for 2000. If any of the other methods listed in item 1 on the previous page or 2 above apply to you, follow the **Special Rules** on the worksheet to figure your tax.

**Form 8615.** You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 2002, and who had more than \$1,500 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively

**Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Taxes—Line 39**  
*(keep for your records)*

Use this worksheet to figure your tax only if you received (before offset) an advance payment of your 2001 taxes.

1. Figure the tax on the amount on Form 1040NR, line 38 (or the applicable line of the form, schedule, or worksheet listed below). Use the Tax Table or Tax Rate Schedules, whichever applies . . . . . **1.** \_\_\_\_\_
2. Is the amount on line 1 more than the amount shown below for your filing status?
  - \$600 if you checked filing status box 1, 2, 3, 4, or 5
  - \$1,200 if you checked filing status box 6
  - Yes.** Enter: \$300 if you checked filing status box 1, 2, 3, 4, or 5; \$600 if you checked filing status box 6.
  - No.** Multiply the amount on line 1 by 50% (.50) . . . . . **2.** \_\_\_\_\_
3. Add lines 1 and 2. Enter the total here and on Form 1040NR, line 39 (or the applicable line of the form, schedule, or worksheet listed below) . . . . . **3.** \_\_\_\_\_

**Special Rules.** If you use:

- The **Capital Gain Tax Worksheet** on page 17, use the above worksheet to figure the tax on the Capital Gain Tax Worksheet, lines 4 and 14.
- **Schedule D (Form 1040), Part IV**, use the above worksheet to figure the tax on Schedule D, lines 25 and 39. If you completed the **Schedule D Tax Worksheet** on page D-9 of the Schedule D instructions, use the above worksheet to figure the tax on the Schedule D Tax worksheet, lines 15 and 36.
- **Schedule J (Form 1040)**, use the above worksheet to figure the tax on Schedule J, line 4.
- **Form 8615.** use the above worksheet to figure the tax on Form 8615, lines 15 and 17.
- **Other forms or worksheets** that require you to figure the tax using the 2001 Tax Table or Tax Rate Schedules, use the above worksheet to figure the tax on any line that would otherwise be figured using the 2001 Tax Table or Tax Rate Schedules.

connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 2001, do not use Form 8615 to figure the child's tax.

**Schedule D (Form 1040).** If you had a net capital gain on Schedule D (both lines 16 and 17 of that schedule are gains) and the amount on Form 1040NR, line 38, is more than zero, use Part IV of Schedule D to figure your tax.

**Capital Gain Tax Worksheet.** If you received capital gain distributions but you are not required to file Schedule D (Form 1040), use the worksheet on page 17 to figure your tax.

**Schedule J (Form 1040).** If you had income from farming, your tax may be less if you choose to figure it using income averaging on Schedule J.

**Line 40—Alternative Minimum Tax.** The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the

alternative minimum tax. This tax is figured on **Form 6251** for individuals. If you are filing for an estate or trust, see **Schedule I (Form 1041)** and its instructions to find out if you owe this tax.


If you have any of the adjustments or preferences from the list below or you are claiming a net operating loss deduction or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 36 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$35,750 if you checked filing status box 1 or 2.
- \$24,500 if you checked filing status box 3, 4, or 5.
- \$49,000 if you checked filing status box 6.

**Disposition of U.S. Real Property Interests.** If you disposed of a U.S. real property interest at a gain, you must make a special computation to see if you owe this tax. For details, see the Instructions for Form 6251.

**Adjustments and Preferences:**

1. Accelerated depreciation.
2. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Amortization of pollution-control facilities or depletion.
6. Income or (loss) from tax-shelter farm activities or passive activities.
7. Percentage-of-completion income from long-term contracts.
8. Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
9. Section 1202 exclusion.

 **Form 6251 should be filled in for a child under age 14 if the child's adjusted gross income from Form 1040NR, line 34, exceeds the child's earned income by more than \$5,350.**

**Credits**

**Line 42—Foreign Tax Credit.** If you paid income tax to a foreign country, you may be able to take this credit. But only if you:

1. Report income from foreign sources (see **Foreign Income Taxed by the United States** on page 6) and
2. Have paid or owe foreign tax on that income.



**Capital Gain Tax Worksheet—Line 39**  
(keep for your records)

**Before you begin:**

- Be sure you do not have to file Schedule D (Form 1040) (see the instructions for Form 1040NR, line 14, on page 10).
- Be sure you checked the box on line 14 of Form 104NR.

1. Enter the amount from Form 1040NR, line 38	1. _____
2. Enter the amount from Form 1040NR, line 14	2. _____
3. Subtract line 2 from line 1. If zero or less, enter -0-	3. _____
4. Figure the tax on the amount on line 3. Use the Tax Table or Tax Rate Schedules, whichever applies	4. _____
5. Enter the <b>smaller</b> of:	
• The amount on line 1 or	
• \$27,050 if you checked filing status box 1 or 2; \$22,600 if you checked filing status box 3, 4, or 5; or \$45,200 if you checked filing status box 6	5. _____
6. Is the amount on line 3 equal to or more than the amount on line 5?	
<input type="checkbox"/> <b>Yes.</b> Leave lines 6 through 8 blank; go to line 9 and check the "No" box.	
<input type="checkbox"/> <b>No.</b> Enter the amount from line 3	6. _____
7. Subtract line 6 from line 5	7. _____
8. Multiply line 7 by 10% (.10)	8. _____
9. Are the amounts on lines 2 and 7 the same?	
<input type="checkbox"/> <b>Yes.</b> Leave lines 9 through 12 blank; go to line 13.	
<input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 1 or line 2	9. _____
10. Enter the amount, if any, from line 7	10. _____
11. Subtract line 10 from line 9. If zero or less, enter -0-	11. _____
12. Multiply line 11 by 20% (.20)	12. _____
13. Add lines 4, 8, and 12	13. _____
14. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies	14. _____
15. <b>Tax on all taxable income (including capital gain distributions).</b> Enter the <b>smaller</b> of line 13 or line 14 here and on Form 1040NR, line 39	15. _____

You must complete and attach **Form 1116** to take this credit.

**Exception.** You do not have to file Form 1116 to take this credit if **all five** of the following apply.

1. Form 1040NR is being filed for a nonresident alien individual and **not** an estate or trust.
2. All of your gross foreign-source income is from interest and dividends and all of that income and the foreign tax paid on it is reported to you on **Form 1099-INT** or **Form 1099-DIV** (or substitute statement).
3. If you have dividend income from shares of stock, you held those shares for at least 16 days.

4. The total of your foreign taxes is not more than \$300.

5. All of your foreign taxes were:

- Legally owed and not eligible for a refund and
- Paid to countries that are recognized by the United States and do not support terrorism.

**Note:** If you need more information about these requirements, see the *Instructions for Form 1116*.

If you meet all five requirements, enter on line 42 the **smaller** of your total foreign taxes or the amount on Form 1040NR, line 39. If you do not meet all five requirements, see Form 1116 to find out if you can take the credit.

**Line 43—Credit for Child and Dependent Care Expenses.** You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent or spouse who could not care for himself or herself. For details, see **Form 2441**.

**Line 44—Child Tax Credit.**

**What is the Child Tax Credit?** This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 8. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 43.

**Important:** Make sure you checked the box in column (4) of line 7c for each qualifying child.

**How Do You Figure the Credit?** Answer the questions in the **Who Must Use Pub. 972** chart on page 18 to see if you may use the **Child Tax Credit Worksheet** on page 18 or if you must use **Pub. 972**.

**Line 45—Adoption Credit.** You may be able to take this credit if you paid expenses in 2001 to adopt a child. See **Form 8839** for details.

**Line 46—Other Credits.** Include in the total on line 46 any of the following credits and check the appropriate box(es). If box **d** is checked, also enter the form number. To find out if you can take the credit, see the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 2001, see **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See **Form 3800** or **Pub. 334**.
- Empowerment zone employment credit. See **Form 8844**.
- District of Columbia first-time homebuyer credit. See **Form 8859**.

**Line 47.** If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take the **nonconventional source fuel credit**. If you can, attach a schedule showing how you figured the credit. Include the credit in the total on line 47. Enter the amount and "FNS" on the dotted line next to line 47.

**Other Taxes**

**Line 50—Social Security and Medicare Tax on Tip Income Not**

**Who Must Use Pub. 972**

1. Is the amount on Form 1040NR, line 34, more than the amount shown below for your filing status?
  - Filing status 1, 2, or 6—\$75,000
  - Filing status 3, 4, or 5—\$55,000
  - No.** *Continue.*
  - Yes. Stop.** You must use Pub. 972 to figure your credit.
2. Are you claiming any of the following credits?
  - Adoption credit, Form 8839 (see the instructions for Form 1040NR, line 45, on page 17)
  - Mortgage interest credit, Form 8396 (see the instructions for Form 1040NR, line 46, on page 17)
  - District of Columbia first-time homebuyer credit, Form 8859
  - No.** Use the worksheet on this page to figure your child tax credit.
  - Yes.** You *must* use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

in box 7 of Form 1099-R, you must file Form 5329.

**Line 52—Transportation Tax.** Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

For purposes of this tax, transportation income will be treated as not effectively connected with the conduct of a trade or business in the United States unless:

1. You had a fixed place of business in the United States involved in the earning of transportation income and
2. At least 90% of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of business in the United States. See sections 887 and 863 for rules, definitions, and exceptions.

You may be exempt from this tax because of a treaty or an exchange of notes between the United States and

**Reported to Employer.** If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the tax, use **Form 4137**. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.



*You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.*

**Line 51—Tax on Qualified Plans, Including IRAs, and Other Tax-Favored Accounts.** If any of the following apply, see **Form 5329** and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
2. Excess contributions were made to your IRAs, Coverdell ESAs, or Archer MSAs.
3. You received distributions from Coverdell ESAs in excess of your qualified higher education expenses.
4. You were born before July 1, 1930, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item 1 applies to you and distribution code 1 is correctly shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329.

Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 51. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter “No” on the dotted line next to line 51 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown

**Child Tax Credit Worksheet—Line 44**  
(keep for your records)

**Caution: Do not** use this worksheet if you answered “Yes” to question 1 or 2 above. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ X \$600. Enter the result **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 41 . . . . . **2.** \_\_\_\_\_
3. Enter the amount from Form 1040NR, line 42 . . . . . **3.** \_\_\_\_\_
4. Enter the amount from Form 1040NR, line 43 . . . . . **4.** \_\_\_\_\_
5. Add lines 3 and 4 . . . . . **5.** \_\_\_\_\_
6. Are the amounts on lines 2 and 5 the same?
  - Yes. Stop.** You cannot take this credit because there is no tax to reduce. However, see the **TIP** below before completing the rest of your Form 1040NR.
  - No.** Subtract line 5 from line 2 . . . . . **6.** \_\_\_\_\_
7. **Child tax credit.** Is the amount on line 1 more than the amount on line 6?
  - Yes.** Enter the amount from line 6 here and on Form 1040NR, line 44. Also, see the **TIP** below.
  - No.** Enter the amount from line 1 here and on Form 1040NR, line 44 . . . . . **7.** \_\_\_\_\_

**TIP:** You may be able to take the **additional child tax credit** on Form 1040NR, line 58, if you answered “Yes” on line 6 or 7 above.

- First, complete your Form 1040NR through line 57.
- Then, use Form 8812 to figure any additional child tax credit.

the country of which you are a resident. If the country of which you are a resident does not impose tax on the shipping or aircraft income of U.S. persons, you may also be exempt from this tax. If you are exempt from the tax for one of these reasons, you must attach a statement to Form 1040NR identifying your country of residence and the treaty, note, or law and provisions under which you claim exemption from the tax.

If you owe this tax, you must attach a statement to your return that includes the information described in Pub. 519.

**Line 53—Household Employment Taxes.** If any of the following apply, see **Schedule H (Form 1040)** and its instructions to find out if you owe these taxes.

1. You paid **any one** household employee (defined below) cash wages of \$1,300 or more in 2001. Cash wages include wages paid by checks, money orders, etc.
2. You withheld Federal income tax during 2001 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2000 or 2001 to household employees.



*For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2001 and was a student.*

**Household Employee.** Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

**Line 54—Total Tax.** Include in the total on line 54 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 54, enter the amount of the tax and identify it as indicated.

#### Recapture of the Following Credits.

- Investment credit (see **Form 4255**). Identify as "ICR."
- Low-income housing credit (see **Form 8611**). Identify as "LIHCR."
- Qualified electric vehicle credit (see **Pub. 535**). Identify as "QEVCr."
- Indian employment credit. Identify as "IECR."

**Recapture of Federal Mortgage Subsidy.** If you sold your home in 2001 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or

you claimed the mortgage interest credit, see **Form 8828**. Identify as "FMSR."

**Section 72(m)(5) Excess Benefits Tax** (see **Pub. 560**). Identify as "Sec. 72(m)(5)."

**Uncollected Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance.** This tax should be shown in box 12 of your Form W-2 with codes **A** and **B** or **M** and **N**. Identify as "UT."

**Golden Parachute Payments.** If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of your W-2 form with code **K**. If you received a **Form 1099-MISC**, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

**Tax on Accumulation Distribution of Trusts.** Enter the amount from **Form 4970** and identify as "ADT."

## Payments

**Line 55—Federal Income Tax Withheld.** Enter all Federal income tax withheld on your effectively connected income from **Forms W-2** and **1099-R**. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form 1099-R. If line 55 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 55 any tax withheld on scholarship or fellowship grants from Form 1042-S, box 7.

If you received a 2001 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 55. This should be shown in box 4 of the 1099 form.



*Do not include on line 55 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on page 4. They are then carried over to line 62a on page 2.*

**Line 56—2001 Estimated Tax Payments.** Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 2001. Include any overpayment from your 2000 return that you applied to your 2001 estimated tax.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all the payments you made in 2001 and show

the name(s) and identifying number(s) under which you made them.

**Line 57—Excess Social Security and RRTA Tax Withheld.** If you had more than one employer for 2001 and total wages of more than \$80,400, too much social security tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,984.80. But if any one employer withheld more than \$4,984.80, you must ask that employer to refund the excess to you. You cannot claim it on your return.

If you had more than one railroad employer for 2001 and your total compensation was over \$59,700, too much railroad retirement (RRTA) tax may have been withheld.

For more details, see **Pub. 505**.

**Line 58—Additional Child Tax Credit.** This credit is for certain people who have at least one qualifying child as defined in the instructions for line 7c, column (4), on page 8. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 44 on page 17.
2. Read the **TIP** at the end of your Child Tax Credit Worksheet. Use **Form 8812** to see if you can take the additional child tax credit only if you meet the conditions given in that TIP.

**Line 59—Amount Paid With Form 4868 (Request for Extension).** If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form. Also, include any amounts paid with **Form 2688**.

**Line 60—Other Payments.** Check the box(es) on line 60 to report any credit from **Form 2439** or **Form 4136**.

**Line 61—Credit for Amount Paid With Form 1040-C.** Enter any amount you paid with Form 1040-C for 2001.

**Lines 62a and 62b—U.S. Tax Withheld at Source.** Enter on line 62a the amount you show on line 80. Enter on line 62b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805**, or similar form.

**Lines 63a and 63b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.** Enter on line 63a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 63b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**.

## Sample Check—Lines 66b Through 66d

**RUFUS MAPLE**  
**MARY MAPLE**  
123 Main Street  
Anyplace, LA 70000

PAY TO THE ORDER OF \_\_\_\_\_ \$

ANYPLACE BANK  
Anyplace, LA 70000

For \_\_\_\_\_

⑆250250025⑆ ⑆20202086⑆ 1234

1234  
15-00000000

ROUTING NUMBER (line 66b)  
ACCOUNT NUMBER (line 66d)

Do not include the check number

DOLLARS

**Note:** The routing and account numbers may appear in different places on your check.

payment. You do not have to pay if line 68 is under \$1.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX  $\frac{XX}{100}$ ").

**Do not** include any estimated tax payment in your check or money order. Instead, make the estimated tax payment separately.

**TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new **Form W-4** or (b) make estimated tax payments for 2002. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2002** on page 25.

**What if You Cannot Pay?** If you cannot pay the full amount shown on line 68 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

### Line 69—Estimated Tax Penalty.

**CAUTION** You must include household employment taxes reported on line 53 to see if you owe the penalty if line 55 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 53.

You may owe this penalty if:

- Line 68 is at least \$1,000 and it is more than 10% of the tax shown on your return or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

**Exception.** You will not owe the penalty if your 2000 tax return was for a tax year of 12 full months and the total of lines 55, 56, 57, and 61 through 63b on your 2001 return is at least as much as the tax liability shown on your 2000 return. Your estimated tax payments for

## Refund

**Line 65—Amount Overpaid.** If line 65 is under \$1, we will send a refund only on written request.

**TIP** If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new **Form W-4**. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2002** on page 25.

**Refund Offset.** If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 65 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

**Lines 66b Through 66d—Direct Deposit of Refund.** Complete lines 66b through 66d if you want us to directly deposit the amount shown on line 66a into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

### Why Use Direct Deposit?

- You get your refund fast.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

**TIP** You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The IRS is not responsible for a lost refund if you enter the wrong account information.

**Line 66b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

**Line 66d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

**Line 67—Applied to 2002 Estimated Tax.** Enter on line 67 the amount, if any, of the overpayment on line 65 you want applied to your estimated tax for 2002. This election cannot be changed later.

## Amount You Owe

**Line 68—Amount You Owe.** Include any estimated tax penalty from line 69 in the amount you enter on line 68.

Make your check or money order payable to the "**United States Treasury**" for the full amount due. **Do not** send cash. **Do not** attach the payment to your return. Write "2001 Form 1040NR," and your name, address, and SSN or ITIN on your

2001 must have been made on time and for the required amount.



*If your 2000 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2001), the exception above applies only if the total of lines 55, 56, 57, and 61 through 63b on your 2001 tax return is at least 110% of the tax liability shown on your 2000 return. This rule does not apply to farmers and fishermen.*

**Figuring the Penalty.** If the **Exception** on page 20 does not apply and you choose to figure the penalty yourself, see **Form 2210** (or **Form 2210-F** for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F).

Enter the penalty on Form 1040NR, line 69. Add the penalty to any tax due and enter the total on line 68. If you are due a refund, subtract the penalty from the overpayment you show on line 65. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



*Because Form 2210 is complicated, if you want to, you can leave line 69 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.*

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2001 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and

- Respond to certain IRS notices that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947**.

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2002 tax return (see **When To File** on page 3).

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## Signature

See **Reminders** on page 25 after you complete pages 3, 4, and 5 of the form.

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## Instructions for Schedule A, Itemized Deductions

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### State and Local Income Taxes

#### Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2001 on income connected with a U.S. trade or business. If, during 2001, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11, on page 10.

#### Gifts to U.S. Charities

#### Lines 4 Through 7

You may deduct contributions or gifts you gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See **Pub. 78** for a list of most qualified organizations.
- Call our **Tax Exempt/Government Entities Customer Account Services** at 1-877-829-5500. Assistance is

available Monday through Friday from 8:00 a.m. to 9:30 p.m. Eastern time.

#### Contributions You May Deduct.

Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take **14 cents a mile** or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

**Gifts From Which You Benefit.** If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you may generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, see **Pub. 526**.

**Example.** You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You may deduct only \$30.

**Gifts of \$250 or More.** You may deduct a gift of \$250 or more only if you have a statement from the charitable organization showing the information in **1** and **2** below.

In figuring whether a gift is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See **Pub. 526** if you made a separate gift of \$250 or more through payroll deduction.

1. The amount of any money contributed and a description (but not value) of any property donated.
2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it does not have to describe or value the benefit.



*You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.*

**Limit on the Amount You May Deduct.** See Pub. 526 to figure the amount of your deduction if **any** of the following apply.

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 34.
- Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 34.
- You gave gifts of property that increased in value or gave gifts of the use of property.

### You May Not Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See this page.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

### Line 4

Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

### Line 5

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of

the conditions of the sale. For more details on determining the value of donated property, see **Pub. 561**.

If the amount of your deduction is more than \$500, you must complete and attach **Form 8283**. For this purpose, the “amount of your deduction” means your deduction **before** applying any income limits that could result in a carryover of contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

**Recordkeeping.** If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization’s name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property’s value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

**Note:** *If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a “qualified conservation contribution,” your records should contain additional information. See Pub. 526 for details.*

### Line 6

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

## Casualty and Theft Losses

### Line 8

Complete and attach **Form 4684** to figure the amount of your loss to enter on line 8.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that—

1. The amount of **each** separate casualty or theft loss is more than \$100 and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 34.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 and its instructions for details.

Use line 11 of Schedule A to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

For information on Federal disaster area losses, see **Pub. 547**.

## Job Expenses and Most Other Miscellaneous Deductions

**Note:** *Miscellaneous deductions are allowed only if and to the extent they are directly related to your effectively connected income.*

**Pub. 529** discusses the types of expenses that may and may not be deducted.

Examples of expenses you may **not** deduct are:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See **Form 8839** for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

### Line 9

Enter the total job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your W-2 form are not considered reimbursements.) But you **must** fill in and attach **Form 2106** if **either 1 or 2** below applies.

**Itemized Deductions Worksheet—Line 17**  
(keep for your records)

<p>1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . .</p> <p>2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16 . . . . .</p> <p><b>Caution:</b> Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16.</p> <p>3. Is the amount on line 2 less than the amount on line 1?  <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.  <input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .</p> <p>4. Multiply line 3 above by 80% (.80) . . .</p> <p>5. Enter the amount from Form 1040NR, line 34 . . . . .</p> <p>6. Enter: \$132,950 if you checked filing status box 1, 2, or 6; \$66,475 if you checked filing status box 3, 4, or 5 . . .</p> <p>7. Is the amount on line 6 less than the amount on line 5?  <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.  <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . .</p> <p>8. Multiply line 7 above by 3% (.03) . . . . .</p> <p>9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .</p> <p>10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17 . . . . .</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p>
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1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses reportable on line 9.

**TIP** If you used your own vehicle and item 2 does not apply, you may be able to file **Form 2106-EZ** instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 9. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 9.

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.

- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, see **Pub. 587**.

- Certain educational expenses. For details, see **Pub. 508**.

**Line 10**

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically.

**Line 11**

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any personal expenses. List the type and amount of each expense on the dotted lines next to line 11. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 11.

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.

- Your share of the investment expenses of a regulated investment company.

- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.

- Casualty and theft losses of property used in performing services as an employee from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).

- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

**Other Miscellaneous Deductions**

**Line 16**

List the type and amount of each expense on the dotted lines next to line 16. Enter one total on line 16. Examples of these expenses are:

- Casualty and theft losses of income-producing property from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).

- Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.

- Impairment-related work expenses of a disabled person.
- Certain unrecovered investments in a pension.

For more details on these and other expenses not subject to the 2% limit, see **Pub. 529**.

**Total Itemized Deductions**

**Line 17**

Use the worksheet above to figure the amount to enter on line 17 if the amount on Form 1040NR, line 34, is over \$132,950 if you checked filing status box 1, 2, or 6; \$66,475 if you checked filing status box 3, 4, or 5.

**Tax on Income Not Effectively Connected With a U.S. Trade or Business (Page 4)**

The following items are generally taxed at 30% if they are not effectively connected with your U.S. trade or business. The rate may be lower if your country and the United States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes which countries have such treaties and what the rates are.

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that is subject to tax; it does not apply to the part that is a return of your cost.

The following list gives only a general idea of the type of income to include on page 4. (For more information, see **Pub. 519**.) Include the following only to the extent the amount received is not effectively connected with the conduct of a trade or business in the United States.

1. Income that is fixed or periodic, such as interest (other than original issue discount), dividends, rents, salaries, wages, premiums, annuities, other compensation, or alimony received. Other items of income, such as royalties, also may be subject to the 30% tax.

Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies is tax exempt to nonresident aliens if it is not effectively connected with a U.S. trade or business. For more information, see **Pub. 519**.

**Note:** *Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.*

2. Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.

3. Original issue discount (OID). If you sold or exchanged the obligation, include in income the OID that accrued while you held the obligation minus the amount previously included in income. If you received a payment on an OID obligation, see **Pub. 519**.

4. Capital gains in excess of capital losses from U.S. sources during 2001. Include these gains only if you were in the United States at least 183 days during 2001. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

Losses from sales or exchanges of capital assets in excess of similar gains are not allowed.

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 5.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see section 871(j) for exceptions). You must report the full amount of your winnings. You cannot offset losses against winnings and report the difference.

**Note:** *Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses*

*on the dotted line on line 79 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 79, column (d).*

**Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security).** 85% of the U.S. social security and equivalent railroad retirement benefits you received are taxable. This amount is treated as U.S. source income not effectively connected with a U.S. trade or business. It is subject to the 30% tax rate, unless exempt or taxed at a reduced rate under a U.S. tax treaty. Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. They do not include any Supplemental Security Income (SSI) payments.

You should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 2001 and the amount of any benefits you repaid in 2001. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 85% of the total amount from box 5 of **all** your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 77 of Form 1040NR. Enter any Federal tax withheld in column (a) of line 77. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

**Withholding of Tax at the Source.** A tax must be withheld at the source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general rule, and tax treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodic income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see **Pub. 519**, **Pub. 515**, and section 1441 and its regulations.

## Other Information (Page 5)

### Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, the


date of arrival shown on your most recent **INS Form I-94**, Arrival-Departure Record.

**Exception:** If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter in item E the date you entered the United States as a student.

### Item M

If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to properly complete item M. You may download the complete text of most U.S. tax treaties at [www.irs.gov/prod/ind\\_info/treaties.html](http://www.irs.gov/prod/ind_info/treaties.html). Technical explanations for many of those treaties are also available at that site. Also, see **Pub. 901** for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming treaty benefits on Form 1040NR, you must provide **all** of the information requested in item M.

 *If you are claiming treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).*

### Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833** and attach it to Form 1040NR.

You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

**Exceptions.** You do not have to file Form 8833 for any of the following situations.

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rents, royalties, or other fixed or determinable annual or



periodic income ordinarily subject to the 30% rate.

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim a reduction or modification of taxation of income under an International Social Security Agreement or a Diplomatic or Consular Agreement.

4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.

## Item P

See **Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents** on page 6 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required. If you are a former U.S. long-term resident filing a dual-status return for your last year of U.S. residency, you must also attach **Form 8854**. See **Dual-Status Taxpayers** on page 4.

## Reminders

### Sign and Date Your Return

**Form 1040NR is not considered a valid return unless you sign it.** You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

A return prepared by an agent must be accompanied by a power of attorney. **Form 2848** may be used for this purpose.

Be sure to date your return and show your occupation in the United States in the space provided. If you have someone prepare your return, you are still responsible for the correctness of the return.

**Child's Return.** If your child cannot sign the return, you may sign the child's

name in the space provided. Then, add "By (your signature), parent for minor child."

**Paid Preparer Must Sign Your Return.** Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

### Income Tax Withholding and Estimated Tax Payments for Individuals for 2002

If the amount you owe or the amount you overpaid is large, you may be able to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2002 pay. For details on how to complete Form W-4, see the Instructions for **Form 8233**.

In general, you do not have to make estimated tax payments if you expect that your 2002 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 2002 is \$1,000 or more, see **Form 1040-ES (NR)**. It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2002 and you must pay estimated tax, use **Form 1040-ES**.

### Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 20 for details on how to pay any tax you owe.

**TIP** You may be able to deduct this gift on your 2002 tax return as a charitable contribution.

### Address Change

If you move after you file, always notify the IRS in writing of your new address. To do this, you can use **Form 8822**.

### How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep

some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see **Pub. 552**.

### Amended Return

File **Form 1040X** to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

### Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506**.

### Interest and Penalties

**TIP** You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 68.

**Interest.** We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

**Penalty for Late Filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty usually cannot be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

**Penalty for Late Payment of Tax.** If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Penalty for Frivolous Return.** In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

**Other Penalties.** Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details on some of these penalties.

### **Taxpayer Assistance**

IRS assistance is available to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

In the United States, call **1-800-829-1040**. If overseas, you may call **215-516-2000** (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 2:00 a.m. EST.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 7) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Berlin, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates.

The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

### **How Can You Get IRS Tax Forms and Publications?**

- You can download them from the IRS Web Site at [www.irs.gov](http://www.irs.gov).
- In the United States, you can call **1-800-TAX-FORM**, (1-800-829-3676).

- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

### **Help With Unresolved Tax Issues**

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact a Taxpayer Advocate:

- In the United States, call their toll-free number **1-877-777-4778**.
- Write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed above).

For more information about the Taxpayer Advocate, see **Pub. 1546**.

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### **Disclosure and Paperwork**

**Reduction Act Notice.** The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required

by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:  
**Recordkeeping**, 6 hr., 33 min.;  
**Learning about the law or the form**, 2 hr., 17 min.;  
**Preparing the form**, 6 hr., 24 min.; and  
**Copying, assembling, and sending the form to the IRS**, 1 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Web Site Home Page ([www.irs.gov/help/email2.html](http://www.irs.gov/help/email2.html)) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where To File** on page 3.

**2001 Tax Table** Caution: This tax table is for use only by nonresident alien individuals.

For persons with taxable incomes of less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules.

**Example.** Mr. Green is filing as a qualifying widower. His taxable income on line 38 of Form 1040NR is \$25,300. First, he finds the \$25,300–\$25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,199. This is the tax amount he must enter on line 39 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
<b>Your tax is—</b>				
25,200	25,250	3,484	3,184	3,812
25,250	25,300	3,491	3,191	3,826
25,300	25,350	3,499	3,199	3,839
25,350	25,400	3,506	3,206	3,853

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		<b>Your tax is—</b>					<b>Your tax is—</b>					<b>Your tax is—</b>		
0	5	0	0	0	1,300	1,325	131	131	131	2,700	2,725	271	271	271
5	15	1	1	1	1,325	1,350	134	134	134	2,725	2,750	274	274	274
15	25	2	2	2	1,350	1,375	136	136	136	2,750	2,775	276	276	276
25	50	4	4	4	1,375	1,400	139	139	139	2,775	2,800	279	279	279
50	75	6	6	6	1,400	1,425	141	141	141	2,800	2,825	281	281	281
75	100	9	9	9	1,425	1,450	144	144	144	2,825	2,850	284	284	284
100	125	11	11	11	1,450	1,475	146	146	146	2,850	2,875	286	286	286
125	150	14	14	14	1,475	1,500	149	149	149	2,875	2,900	289	289	289
150	175	16	16	16	1,500	1,525	151	151	151	2,900	2,925	291	291	291
175	200	19	19	19	1,525	1,550	154	154	154	2,925	2,950	294	294	294
200	225	21	21	21	1,550	1,575	156	156	156	2,950	2,975	296	296	296
225	250	24	24	24	1,575	1,600	159	159	159	2,975	3,000	299	299	299
250	275	26	26	26	1,600	1,625	161	161	161	<b>3,000</b>				
275	300	29	29	29	1,625	1,650	164	164	164	3,000	3,050	303	303	303
300	325	31	31	31	1,650	1,675	166	166	166	3,050	3,100	308	308	308
325	350	34	34	34	1,675	1,700	169	169	169	3,100	3,150	313	313	313
350	375	36	36	36	1,700	1,725	171	171	171	3,150	3,200	318	318	318
375	400	39	39	39	1,725	1,750	174	174	174	3,200	3,250	323	323	323
400	425	41	41	41	1,750	1,775	176	176	176	3,250	3,300	328	328	328
425	450	44	44	44	1,775	1,800	179	179	179	3,300	3,350	333	333	333
450	475	46	46	46	1,800	1,825	181	181	181	3,350	3,400	338	338	338
475	500	49	49	49	1,825	1,850	184	184	184	3,400	3,450	343	343	343
500	525	51	51	51	1,850	1,875	186	186	186	3,450	3,500	348	348	348
525	550	54	54	54	1,875	1,900	189	189	189	3,500	3,550	353	353	353
550	575	56	56	56	1,900	1,925	191	191	191	3,550	3,600	358	358	358
575	600	59	59	59	1,925	1,950	194	194	194	3,600	3,650	363	363	363
600	625	61	61	61	1,950	1,975	196	196	196	3,650	3,700	368	368	368
625	650	64	64	64	1,975	2,000	199	199	199	3,700	3,750	373	373	373
650	675	66	66	66	<b>2,000</b>					3,750	3,800	378	378	378
675	700	69	69	69	2,000	2,025	201	201	201	3,800	3,850	383	383	383
700	725	71	71	71	2,025	2,050	204	204	204	3,850	3,900	388	388	388
725	750	74	74	74	2,050	2,075	206	206	206	3,900	3,950	393	393	393
750	775	76	76	76	2,075	2,100	209	209	209	3,950	4,000	398	398	398
775	800	79	79	79	2,100	2,125	211	211	211	<b>4,000</b>				
800	825	81	81	81	2,125	2,150	214	214	214	4,000	4,050	403	403	403
825	850	84	84	84	2,150	2,175	216	216	216	4,050	4,100	408	408	408
850	875	86	86	86	2,175	2,200	219	219	219	4,100	4,150	413	413	413
875	900	89	89	89	2,200	2,225	221	221	221	4,150	4,200	418	418	418
900	925	91	91	91	2,225	2,250	224	224	224	4,200	4,250	423	423	423
925	950	94	94	94	2,250	2,275	226	226	226	4,250	4,300	428	428	428
950	975	96	96	96	2,275	2,300	229	229	229	4,300	4,350	433	433	433
975	1,000	99	99	99	2,300	2,325	231	231	231	4,350	4,400	438	438	438
<b>1,000</b>					2,325	2,350	234	234	234	4,400	4,450	443	443	443
1,000	1,025	101	101	101	2,350	2,375	236	236	236	4,450	4,500	448	448	448
1,025	1,050	104	104	104	2,375	2,400	239	239	239	4,500	4,550	453	453	453
1,050	1,075	106	106	106	2,400	2,425	241	241	241	4,550	4,600	458	458	458
1,075	1,100	109	109	109	2,425	2,450	244	244	244	4,600	4,650	463	463	463
1,100	1,125	111	111	111	2,450	2,475	246	246	246	4,650	4,700	468	468	468
1,125	1,150	114	114	114	2,475	2,500	249	249	249	4,700	4,750	473	473	473
1,150	1,175	116	116	116	2,500	2,525	251	251	251	4,750	4,800	478	478	478
1,175	1,200	119	119	119	2,525	2,550	254	254	254	4,800	4,850	483	483	483
1,200	1,225	121	121	121	2,550	2,575	256	256	256	4,850	4,900	488	488	488
1,225	1,250	124	124	124	2,575	2,600	259	259	259	4,900	4,950	493	493	493
1,250	1,275	126	126	126	2,600	2,625	261	261	261	4,950	5,000	498	498	498
1,275	1,300	129	129	129	2,625	2,650	264	264	264					
					2,650	2,675	266	266	266					
					2,675	2,700	269	269	269					

(Continued on next page)













**2001 Tax Table—Continued** *Caution: This tax table is for use only by nonresident alien individuals.*

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—			At least	But less than	Your tax is—			At least	But less than	Your tax is—		
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	10,076	7,507	10,632	53,000	53,050	10,901	8,332	11,457	56,000	56,050	11,726	9,157	12,324
50,050	50,100	10,089	7,521	10,646	53,050	53,100	10,914	8,346	11,471	56,050	56,100	11,739	9,171	12,339
50,100	50,150	10,103	7,534	10,659	53,100	53,150	10,928	8,359	11,484	56,100	56,150	11,753	9,184	12,354
50,150	50,200	10,117	7,548	10,673	53,150	53,200	10,942	8,373	11,498	56,150	56,200	11,767	9,198	12,370
50,200	50,250	10,131	7,562	10,687	53,200	53,250	10,956	8,387	11,512	56,200	56,250	11,781	9,212	12,385
50,250	50,300	10,144	7,576	10,701	53,250	53,300	10,969	8,401	11,526	56,250	56,300	11,794	9,226	12,400
50,300	50,350	10,158	7,589	10,714	53,300	53,350	10,983	8,414	11,539	56,300	56,350	11,808	9,239	12,415
50,350	50,400	10,172	7,603	10,728	53,350	53,400	10,997	8,428	11,553	56,350	56,400	11,822	9,253	12,431
50,400	50,450	10,186	7,617	10,742	53,400	53,450	11,011	8,442	11,567	56,400	56,450	11,836	9,267	12,446
50,450	50,500	10,199	7,631	10,756	53,450	53,500	11,024	8,456	11,581	56,450	56,500	11,849	9,281	12,461
50,500	50,550	10,213	7,644	10,769	53,500	53,550	11,038	8,469	11,594	56,500	56,550	11,863	9,294	12,476
50,550	50,600	10,227	7,658	10,783	53,550	53,600	11,052	8,483	11,608	56,550	56,600	11,877	9,308	12,492
50,600	50,650	10,241	7,672	10,797	53,600	53,650	11,066	8,497	11,622	56,600	56,650	11,891	9,322	12,507
50,650	50,700	10,254	7,686	10,811	53,650	53,700	11,079	8,511	11,636	56,650	56,700	11,904	9,336	12,522
50,700	50,750	10,268	7,699	10,824	53,700	53,750	11,093	8,524	11,649	56,700	56,750	11,918	9,349	12,537
50,750	50,800	10,282	7,713	10,838	53,750	53,800	11,107	8,538	11,663	56,750	56,800	11,932	9,363	12,553
50,800	50,850	10,296	7,727	10,852	53,800	53,850	11,121	8,552	11,677	56,800	56,850	11,946	9,377	12,568
50,850	50,900	10,309	7,741	10,866	53,850	53,900	11,134	8,566	11,691	56,850	56,900	11,959	9,391	12,583
50,900	50,950	10,323	7,754	10,879	53,900	53,950	11,148	8,579	11,704	56,900	56,950	11,973	9,404	12,598
50,950	51,000	10,337	7,768	10,893	53,950	54,000	11,162	8,593	11,718	56,950	57,000	11,987	9,418	12,614
<b>51,000</b>					<b>54,000</b>					<b>57,000</b>				
51,000	51,050	10,351	7,782	10,907	54,000	54,050	11,176	8,607	11,732	57,000	57,050	12,001	9,432	12,629
51,050	51,100	10,364	7,796	10,921	54,050	54,100	11,189	8,621	11,746	57,050	57,100	12,014	9,446	12,644
51,100	51,150	10,378	7,809	10,934	54,100	54,150	11,203	8,634	11,759	57,100	57,150	12,028	9,459	12,659
51,150	51,200	10,392	7,823	10,948	54,150	54,200	11,217	8,648	11,773	57,150	57,200	12,042	9,473	12,675
51,200	51,250	10,406	7,837	10,962	54,200	54,250	11,231	8,662	11,787	57,200	57,250	12,056	9,487	12,690
51,250	51,300	10,419	7,851	10,976	54,250	54,300	11,244	8,676	11,801	57,250	57,300	12,069	9,501	12,705
51,300	51,350	10,433	7,864	10,989	54,300	54,350	11,258	8,689	11,814	57,300	57,350	12,083	9,514	12,720
51,350	51,400	10,447	7,878	11,003	54,350	54,400	11,272	8,703	11,828	57,350	57,400	12,097	9,528	12,736
51,400	51,450	10,461	7,892	11,017	54,400	54,450	11,286	8,717	11,842	57,400	57,450	12,111	9,542	12,751
51,450	51,500	10,474	7,906	11,031	54,450	54,500	11,299	8,731	11,856	57,450	57,500	12,124	9,556	12,766
51,500	51,550	10,488	7,919	11,044	54,500	54,550	11,313	8,744	11,869	57,500	57,550	12,138	9,569	12,781
51,550	51,600	10,502	7,933	11,058	54,550	54,600	11,327	8,758	11,883	57,550	57,600	12,152	9,583	12,797
51,600	51,650	10,516	7,947	11,072	54,600	54,650	11,341	8,772	11,897	57,600	57,650	12,166	9,597	12,812
51,650	51,700	10,529	7,961	11,086	54,650	54,700	11,354	8,786	11,912	57,650	57,700	12,179	9,611	12,827
51,700	51,750	10,543	7,974	11,099	54,700	54,750	11,368	8,799	11,927	57,700	57,750	12,193	9,624	12,842
51,750	51,800	10,557	7,988	11,113	54,750	54,800	11,382	8,813	11,943	57,750	57,800	12,207	9,638	12,858
51,800	51,850	10,571	8,002	11,127	54,800	54,850	11,396	8,827	11,958	57,800	57,850	12,221	9,652	12,873
51,850	51,900	10,584	8,016	11,141	54,850	54,900	11,409	8,841	11,973	57,850	57,900	12,234	9,666	12,888
51,900	51,950	10,598	8,029	11,154	54,900	54,950	11,423	8,854	11,988	57,900	57,950	12,248	9,679	12,903
51,950	52,000	10,612	8,043	11,168	54,950	55,000	11,437	8,868	12,004	57,950	58,000	12,262	9,693	12,919
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	10,626	8,057	11,182	55,000	55,050	11,451	8,882	12,019	58,000	58,050	12,276	9,707	12,934
52,050	52,100	10,639	8,071	11,196	55,050	55,100	11,464	8,896	12,034	58,050	58,100	12,289	9,721	12,949
52,100	52,150	10,653	8,084	11,209	55,100	55,150	11,478	8,909	12,049	58,100	58,150	12,303	9,734	12,964
52,150	52,200	10,667	8,098	11,223	55,150	55,200	11,492	8,923	12,065	58,150	58,200	12,317	9,748	12,980
52,200	52,250	10,681	8,112	11,237	55,200	55,250	11,506	8,937	12,080	58,200	58,250	12,331	9,762	12,995
52,250	52,300	10,694	8,126	11,251	55,250	55,300	11,519	8,951	12,095	58,250	58,300	12,344	9,776	13,010
52,300	52,350	10,708	8,139	11,264	55,300	55,350	11,533	8,964	12,110	58,300	58,350	12,358	9,789	13,025
52,350	52,400	10,722	8,153	11,278	55,350	55,400	11,547	8,978	12,126	58,350	58,400	12,372	9,803	13,041
52,400	52,450	10,736	8,167	11,292	55,400	55,450	11,561	8,992	12,141	58,400	58,450	12,386	9,817	13,056
52,450	52,500	10,749	8,181	11,306	55,450	55,500	11,574	9,006	12,156	58,450	58,500	12,399	9,831	13,071
52,500	52,550	10,763	8,194	11,319	55,500	55,550	11,588	9,019	12,171	58,500	58,550	12,413	9,844	13,086
52,550	52,600	10,777	8,208	11,333	55,550	55,600	11,602	9,033	12,187	58,550	58,600	12,427	9,858	13,102
52,600	52,650	10,791	8,222	11,347	55,600	55,650	11,616	9,047	12,202	58,600	58,650	12,441	9,872	13,117
52,650	52,700	10,804	8,236	11,361	55,650	55,700	11,629	9,061	12,217	58,650	58,700	12,454	9,886	13,132
52,700	52,750	10,818	8,249	11,374	55,700	55,750	11,643	9,074	12,232	58,700	58,750	12,468	9,899	13,147
52,750	52,800	10,832	8,263	11,388	55,750	55,800	11,657	9,088	12,248	58,750	58,800	12,482	9,913	13,163
52,800	52,850	10,846	8,277	11,402	55,800	55,850	11,671	9,102	12,263	58,800	58,850	12,496	9,927	13,178
52,850	52,900	10,859	8,291	11,416	55,850	55,900	11,684	9,116	12,278	58,850	58,900	12,509	9,941	13,193
52,900	52,950	10,873	8,304	11,429	55,900	55,950	11,698	9,129	12,293	58,900	58,950	12,523	9,954	13,208
52,950	53,000	10,887	8,318	11,443	55,950	56,000	11,712	9,143	12,309	58,950	59,000	12,537	9,968	13,224

(Continued on next page)

2001 Tax Table—Continued Caution: This tax table is for use only by nonresident alien individuals.

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	12,551	9,982	13,239	62,000	62,050	13,376	10,807	14,154	65,000	65,050	14,201	11,632	15,069
59,050	59,100	12,564	9,996	13,254	62,050	62,100	13,389	10,821	14,169	65,050	65,100	14,214	11,646	15,084
59,100	59,150	12,578	10,009	13,269	62,100	62,150	13,403	10,834	14,184	65,100	65,150	14,228	11,659	15,099
59,150	59,200	12,592	10,023	13,285	62,150	62,200	13,417	10,848	14,200	65,150	65,200	14,242	11,673	15,115
59,200	59,250	12,606	10,037	13,300	62,200	62,250	13,431	10,862	14,215	65,200	65,250	14,256	11,687	15,130
59,250	59,300	12,619	10,051	13,315	62,250	62,300	13,444	10,876	14,230	65,250	65,300	14,269	11,701	15,145
59,300	59,350	12,633	10,064	13,330	62,300	62,350	13,458	10,889	14,245	65,300	65,350	14,283	11,714	15,160
59,350	59,400	12,647	10,078	13,346	62,350	62,400	13,472	10,903	14,261	65,350	65,400	14,297	11,728	15,176
59,400	59,450	12,661	10,092	13,361	62,400	62,450	13,486	10,917	14,276	65,400	65,450	14,311	11,742	15,191
59,450	59,500	12,674	10,106	13,376	62,450	62,500	13,499	10,931	14,291	65,450	65,500	14,324	11,756	15,206
59,500	59,550	12,688	10,119	13,391	62,500	62,550	13,513	10,944	14,306	65,500	65,550	14,338	11,769	15,221
59,550	59,600	12,702	10,133	13,407	62,550	62,600	13,527	10,958	14,322	65,550	65,600	14,353	11,783	15,237
59,600	59,650	12,716	10,147	13,422	62,600	62,650	13,541	10,972	14,337	65,600	65,650	14,368	11,797	15,252
59,650	59,700	12,729	10,161	13,437	62,650	62,700	13,554	10,986	14,352	65,650	65,700	14,383	11,811	15,267
59,700	59,750	12,743	10,174	13,452	62,700	62,750	13,568	10,999	14,367	65,700	65,750	14,398	11,824	15,282
59,750	59,800	12,757	10,188	13,468	62,750	62,800	13,582	11,013	14,383	65,750	65,800	14,414	11,838	15,298
59,800	59,850	12,771	10,202	13,483	62,800	62,850	13,596	11,027	14,398	65,800	65,850	14,429	11,852	15,313
59,850	59,900	12,784	10,216	13,498	62,850	62,900	13,609	11,041	14,413	65,850	65,900	14,444	11,866	15,328
59,900	59,950	12,798	10,229	13,513	62,900	62,950	13,623	11,054	14,428	65,900	65,950	14,459	11,879	15,343
59,950	60,000	12,812	10,243	13,529	62,950	63,000	13,637	11,068	14,444	65,950	66,000	14,475	11,893	15,359
<b>60,000</b>					<b>63,000</b>					<b>66,000</b>				
60,000	60,050	12,826	10,257	13,544	63,000	63,050	13,651	11,082	14,459	66,000	66,050	14,490	11,907	15,374
60,050	60,100	12,839	10,271	13,559	63,050	63,100	13,664	11,096	14,474	66,050	66,100	14,505	11,921	15,389
60,100	60,150	12,853	10,284	13,574	63,100	63,150	13,678	11,109	14,489	66,100	66,150	14,520	11,934	15,404
60,150	60,200	12,867	10,298	13,590	63,150	63,200	13,692	11,123	14,505	66,150	66,200	14,536	11,948	15,420
60,200	60,250	12,881	10,312	13,605	63,200	63,250	13,706	11,137	14,520	66,200	66,250	14,551	11,962	15,435
60,250	60,300	12,894	10,326	13,620	63,250	63,300	13,719	11,151	14,535	66,250	66,300	14,566	11,976	15,450
60,300	60,350	12,908	10,339	13,635	63,300	63,350	13,733	11,164	14,550	66,300	66,350	14,581	11,989	15,465
60,350	60,400	12,922	10,353	13,651	63,350	63,400	13,747	11,178	14,566	66,350	66,400	14,597	12,003	15,481
60,400	60,450	12,936	10,367	13,666	63,400	63,450	13,761	11,192	14,581	66,400	66,450	14,612	12,017	15,496
60,450	60,500	12,949	10,381	13,681	63,450	63,500	13,774	11,206	14,596	66,450	66,500	14,627	12,031	15,511
60,500	60,550	12,963	10,394	13,696	63,500	63,550	13,788	11,219	14,611	66,500	66,550	14,642	12,044	15,526
60,550	60,600	12,977	10,408	13,712	63,550	63,600	13,802	11,233	14,627	66,550	66,600	14,658	12,058	15,542
60,600	60,650	12,991	10,422	13,727	63,600	63,650	13,816	11,247	14,642	66,600	66,650	14,673	12,072	15,557
60,650	60,700	13,004	10,436	13,742	63,650	63,700	13,829	11,261	14,657	66,650	66,700	14,688	12,086	15,572
60,700	60,750	13,018	10,449	13,757	63,700	63,750	13,843	11,274	14,672	66,700	66,750	14,703	12,099	15,587
60,750	60,800	13,032	10,463	13,773	63,750	63,800	13,857	11,288	14,688	66,750	66,800	14,719	12,113	15,603
60,800	60,850	13,046	10,477	13,788	63,800	63,850	13,871	11,302	14,703	66,800	66,850	14,734	12,127	15,618
60,850	60,900	13,059	10,491	13,803	63,850	63,900	13,884	11,316	14,718	66,850	66,900	14,749	12,141	15,633
60,900	60,950	13,073	10,504	13,818	63,900	63,950	13,898	11,329	14,733	66,900	66,950	14,764	12,154	15,648
60,950	61,000	13,087	10,518	13,834	63,950	64,000	13,912	11,343	14,749	66,950	67,000	14,780	12,168	15,664
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	13,101	10,532	13,849	64,000	64,050	13,926	11,357	14,764	67,000	67,050	14,795	12,182	15,679
61,050	61,100	13,114	10,546	13,864	64,050	64,100	13,939	11,371	14,779	67,050	67,100	14,810	12,196	15,694
61,100	61,150	13,128	10,559	13,879	64,100	64,150	13,953	11,384	14,794	67,100	67,150	14,825	12,209	15,709
61,150	61,200	13,142	10,573	13,895	64,150	64,200	13,967	11,398	14,810	67,150	67,200	14,841	12,223	15,725
61,200	61,250	13,156	10,587	13,910	64,200	64,250	13,981	11,412	14,825	67,200	67,250	14,856	12,237	15,740
61,250	61,300	13,169	10,601	13,925	64,250	64,300	13,994	11,426	14,840	67,250	67,300	14,871	12,251	15,755
61,300	61,350	13,183	10,614	13,940	64,300	64,350	14,008	11,439	14,855	67,300	67,350	14,886	12,264	15,770
61,350	61,400	13,197	10,628	13,956	64,350	64,400	14,022	11,453	14,871	67,350	67,400	14,902	12,278	15,786
61,400	61,450	13,211	10,642	13,971	64,400	64,450	14,036	11,467	14,886	67,400	67,450	14,917	12,292	15,801
61,450	61,500	13,224	10,656	13,986	64,450	64,500	14,049	11,481	14,901	67,450	67,500	14,932	12,306	15,816
61,500	61,550	13,238	10,669	14,001	64,500	64,550	14,063	11,494	14,916	67,500	67,550	14,947	12,319	15,831
61,550	61,600	13,252	10,683	14,017	64,550	64,600	14,077	11,508	14,932	67,550	67,600	14,963	12,333	15,847
61,600	61,650	13,266	10,697	14,032	64,600	64,650	14,091	11,522	14,947	67,600	67,650	14,978	12,347	15,862
61,650	61,700	13,279	10,711	14,047	64,650	64,700	14,104	11,536	14,962	67,650	67,700	14,993	12,361	15,877
61,700	61,750	13,293	10,724	14,062	64,700	64,750	14,118	11,549	14,977	67,700	67,750	15,008	12,374	15,892
61,750	61,800	13,307	10,738	14,078	64,750	64,800	14,132	11,563	14,993	67,750	67,800	15,024	12,388	15,908
61,800	61,850	13,321	10,752	14,093	64,800	64,850	14,146	11,577	15,008	67,800	67,850	15,039	12,402	15,923
61,850	61,900	13,334	10,766	14,108	64,850	64,900	14,159	11,591	15,023	67,850	67,900	15,054	12,416	15,938
61,900	61,950	13,348	10,779	14,123	64,900	64,950	14,173	11,604	15,038	67,900	67,950	15,069	12,429	15,953
61,950	62,000	13,362	10,793	14,139	64,950	65,000	14,187	11,618	15,054	67,950	68,000	15,085	12,443	15,969

(Continued on next page)

2001 Tax Table—Continued **Caution:** This tax table is for use only by nonresident alien individuals.

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	15,100	12,457	15,984	71,000	71,050	16,015	13,282	16,899	74,000	74,050	16,930	14,107	17,814
68,050	68,100	15,115	12,471	15,999	71,050	71,100	16,030	13,296	16,914	74,050	74,100	16,945	14,121	17,829
68,100	68,150	15,130	12,484	16,014	71,100	71,150	16,045	13,309	16,929	74,100	74,150	16,960	14,134	17,844
68,150	68,200	15,146	12,498	16,030	71,150	71,200	16,061	13,323	16,945	74,150	74,200	16,976	14,148	17,860
68,200	68,250	15,161	12,512	16,045	71,200	71,250	16,076	13,337	16,960	74,200	74,250	16,991	14,162	17,875
68,250	68,300	15,176	12,526	16,060	71,250	71,300	16,091	13,351	16,975	74,250	74,300	17,006	14,176	17,890
68,300	68,350	15,191	12,539	16,075	71,300	71,350	16,106	13,364	16,990	74,300	74,350	17,021	14,189	17,905
68,350	68,400	15,207	12,553	16,091	71,350	71,400	16,122	13,378	17,006	74,350	74,400	17,037	14,203	17,921
68,400	68,450	15,222	12,567	16,106	71,400	71,450	16,137	13,392	17,021	74,400	74,450	17,052	14,217	17,936
68,450	68,500	15,237	12,581	16,121	71,450	71,500	16,152	13,406	17,036	74,450	74,500	17,067	14,231	17,951
68,500	68,550	15,252	12,594	16,136	71,500	71,550	16,167	13,419	17,051	74,500	74,550	17,082	14,244	17,966
68,550	68,600	15,268	12,608	16,152	71,550	71,600	16,183	13,433	17,067	74,550	74,600	17,098	14,258	17,982
68,600	68,650	15,283	12,622	16,167	71,600	71,650	16,198	13,447	17,082	74,600	74,650	17,113	14,272	17,997
68,650	68,700	15,298	12,636	16,182	71,650	71,700	16,213	13,461	17,097	74,650	74,700	17,128	14,286	18,012
68,700	68,750	15,313	12,649	16,197	71,700	71,750	16,228	13,474	17,112	74,700	74,750	17,143	14,299	18,027
68,750	68,800	15,329	12,663	16,213	71,750	71,800	16,244	13,488	17,128	74,750	74,800	17,159	14,313	18,043
68,800	68,850	15,344	12,677	16,228	71,800	71,850	16,259	13,502	17,143	74,800	74,850	17,174	14,327	18,058
68,850	68,900	15,359	12,691	16,243	71,850	71,900	16,274	13,516	17,158	74,850	74,900	17,189	14,341	18,073
68,900	68,950	15,374	12,704	16,258	71,900	71,950	16,289	13,529	17,173	74,900	74,950	17,204	14,354	18,088
68,950	69,000	15,390	12,718	16,274	71,950	72,000	16,305	13,543	17,189	74,950	75,000	17,220	14,368	18,104
<b>69,000</b>					<b>72,000</b>					<b>75,000</b>				
69,000	69,050	15,405	12,732	16,289	72,000	72,050	16,320	13,557	17,204	75,000	75,050	17,235	14,382	18,119
69,050	69,100	15,420	12,746	16,304	72,050	72,100	16,335	13,571	17,219	75,050	75,100	17,250	14,396	18,134
69,100	69,150	15,435	12,759	16,319	72,100	72,150	16,350	13,584	17,234	75,100	75,150	17,265	14,409	18,149
69,150	69,200	15,451	12,773	16,335	72,150	72,200	16,366	13,598	17,250	75,150	75,200	17,281	14,423	18,165
69,200	69,250	15,466	12,787	16,350	72,200	72,250	16,381	13,612	17,265	75,200	75,250	17,296	14,437	18,180
69,250	69,300	15,481	12,801	16,365	72,250	72,300	16,396	13,626	17,280	75,250	75,300	17,311	14,451	18,195
69,300	69,350	15,496	12,814	16,380	72,300	72,350	16,411	13,639	17,295	75,300	75,350	17,326	14,464	18,210
69,350	69,400	15,512	12,828	16,396	72,350	72,400	16,427	13,653	17,311	75,350	75,400	17,342	14,478	18,226
69,400	69,450	15,527	12,842	16,411	72,400	72,450	16,442	13,667	17,326	75,400	75,450	17,357	14,492	18,241
69,450	69,500	15,542	12,856	16,426	72,450	72,500	16,457	13,681	17,341	75,450	75,500	17,372	14,506	18,256
69,500	69,550	15,557	12,869	16,441	72,500	72,550	16,472	13,694	17,356	75,500	75,550	17,387	14,519	18,271
69,550	69,600	15,573	12,883	16,457	72,550	72,600	16,488	13,708	17,372	75,550	75,600	17,403	14,533	18,287
69,600	69,650	15,588	12,897	16,472	72,600	72,650	16,503	13,722	17,387	75,600	75,650	17,418	14,547	18,302
69,650	69,700	15,603	12,911	16,487	72,650	72,700	16,518	13,736	17,402	75,650	75,700	17,433	14,561	18,317
69,700	69,750	15,618	12,924	16,502	72,700	72,750	16,533	13,749	17,417	75,700	75,750	17,448	14,574	18,332
69,750	69,800	15,634	12,938	16,518	72,750	72,800	16,549	13,763	17,433	75,750	75,800	17,464	14,588	18,348
69,800	69,850	15,649	12,952	16,533	72,800	72,850	16,564	13,777	17,448	75,800	75,850	17,479	14,602	18,363
69,850	69,900	15,664	12,966	16,548	72,850	72,900	16,579	13,791	17,463	75,850	75,900	17,494	14,616	18,378
69,900	69,950	15,679	12,979	16,563	72,900	72,950	16,594	13,804	17,478	75,900	75,950	17,509	14,629	18,393
69,950	70,000	15,695	12,993	16,579	72,950	73,000	16,610	13,818	17,494	75,950	76,000	17,525	14,643	18,409
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	15,710	13,007	16,594	73,000	73,050	16,625	13,832	17,509	76,000	76,050	17,540	14,657	18,424
70,050	70,100	15,725	13,021	16,609	73,050	73,100	16,640	13,846	17,524	76,050	76,100	17,555	14,671	18,439
70,100	70,150	15,740	13,034	16,624	73,100	73,150	16,655	13,859	17,539	76,100	76,150	17,570	14,684	18,454
70,150	70,200	15,756	13,048	16,640	73,150	73,200	16,671	13,873	17,555	76,150	76,200	17,586	14,698	18,470
70,200	70,250	15,771	13,062	16,655	73,200	73,250	16,686	13,887	17,570	76,200	76,250	17,601	14,712	18,485
70,250	70,300	15,786	13,076	16,670	73,250	73,300	16,701	13,901	17,585	76,250	76,300	17,616	14,726	18,500
70,300	70,350	15,801	13,089	16,685	73,300	73,350	16,716	13,914	17,600	76,300	76,350	17,631	14,739	18,515
70,350	70,400	15,817	13,103	16,701	73,350	73,400	16,732	13,928	17,616	76,350	76,400	17,647	14,753	18,531
70,400	70,450	15,832	13,117	16,716	73,400	73,450	16,747	13,942	17,631	76,400	76,450	17,662	14,767	18,546
70,450	70,500	15,847	13,131	16,731	73,450	73,500	16,762	13,956	17,646	76,450	76,500	17,677	14,781	18,561
70,500	70,550	15,862	13,144	16,746	73,500	73,550	16,777	13,969	17,661	76,500	76,550	17,692	14,794	18,576
70,550	70,600	15,878	13,158	16,762	73,550	73,600	16,793	13,983	17,677	76,550	76,600	17,708	14,808	18,592
70,600	70,650	15,893	13,172	16,777	73,600	73,650	16,808	13,997	17,692	76,600	76,650	17,723	14,822	18,607
70,650	70,700	15,908	13,186	16,792	73,650	73,700	16,823	14,011	17,707	76,650	76,700	17,738	14,836	18,622
70,700	70,750	15,923	13,199	16,807	73,700	73,750	16,838	14,024	17,722	76,700	76,750	17,753	14,849	18,637
70,750	70,800	15,939	13,213	16,823	73,750	73,800	16,854	14,038	17,738	76,750	76,800	17,769	14,863	18,653
70,800	70,850	15,954	13,227	16,838	73,800	73,850	16,869	14,052	17,753	76,800	76,850	17,784	14,877	18,668
70,850	70,900	15,969	13,241	16,853	73,850	73,900	16,884	14,066	17,768	76,850	76,900	17,799	14,891	18,683
70,900	70,950	15,984	13,254	16,868	73,900	73,950	16,899	14,079	17,783	76,900	76,950	17,814	14,904	18,698
70,950	71,000	16,000	13,268	16,884	73,950	74,000	16,915	14,093	17,799	76,950	77,000	17,830	14,918	18,714

(Continued on next page)

2001 Tax Table—Continued **Caution:** This tax table is for use only by nonresident alien individuals.

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than				At least	But less than				At least	But less than			
Your tax is—					Your tax is—					Your tax is—				
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	17,845	14,932	18,729	80,000	80,050	18,760	15,757	19,644	83,000	83,050	19,675	16,582	20,559
77,050	77,100	17,860	14,946	18,744	80,050	80,100	18,775	15,771	19,659	83,050	83,100	19,690	16,596	20,574
77,100	77,150	17,875	14,959	18,759	80,100	80,150	18,790	15,784	19,674	83,100	83,150	19,705	16,609	20,589
77,150	77,200	17,891	14,973	18,775	80,150	80,200	18,806	15,798	19,690	83,150	83,200	19,721	16,623	20,605
77,200	77,250	17,906	14,987	18,790	80,200	80,250	18,821	15,812	19,705	83,200	83,250	19,736	16,637	20,620
77,250	77,300	17,921	15,001	18,805	80,250	80,300	18,836	15,826	19,720	83,250	83,300	19,751	16,651	20,636
77,300	77,350	17,936	15,014	18,820	80,300	80,350	18,851	15,839	19,735	83,300	83,350	19,766	16,664	20,654
77,350	77,400	17,952	15,028	18,836	80,350	80,400	18,867	15,853	19,751	83,350	83,400	19,782	16,678	20,672
77,400	77,450	17,967	15,042	18,851	80,400	80,450	18,882	15,867	19,766	83,400	83,450	19,797	16,692	20,690
77,450	77,500	17,982	15,056	18,866	80,450	80,500	18,897	15,881	19,781	83,450	83,500	19,812	16,706	20,707
77,500	77,550	17,997	15,069	18,881	80,500	80,550	18,912	15,894	19,796	83,500	83,550	19,827	16,719	20,725
77,550	77,600	18,013	15,083	18,897	80,550	80,600	18,928	15,908	19,812	83,550	83,600	19,843	16,733	20,743
77,600	77,650	18,028	15,097	18,912	80,600	80,650	18,943	15,922	19,827	83,600	83,650	19,858	16,747	20,761
77,650	77,700	18,043	15,111	18,927	80,650	80,700	18,958	15,936	19,842	83,650	83,700	19,873	16,761	20,778
77,700	77,750	18,058	15,124	18,942	80,700	80,750	18,973	15,949	19,857	83,700	83,750	19,888	16,774	20,796
77,750	77,800	18,074	15,138	18,958	80,750	80,800	18,989	15,963	19,873	83,750	83,800	19,904	16,788	20,814
77,800	77,850	18,089	15,152	18,973	80,800	80,850	19,004	15,977	19,888	83,800	83,850	19,919	16,802	20,832
77,850	77,900	18,104	15,166	18,988	80,850	80,900	19,019	15,991	19,903	83,850	83,900	19,934	16,816	20,849
77,900	77,950	18,119	15,179	19,003	80,900	80,950	19,034	16,004	19,918	83,900	83,950	19,949	16,829	20,867
77,950	78,000	18,135	15,193	19,019	80,950	81,000	19,050	16,018	19,934	83,950	84,000	19,965	16,843	20,885
<b>78,000</b>					<b>81,000</b>					<b>84,000</b>				
78,000	78,050	18,150	15,207	19,034	81,000	81,050	19,065	16,032	19,949	84,000	84,050	19,980	16,857	20,903
78,050	78,100	18,165	15,221	19,049	81,050	81,100	19,080	16,046	19,964	84,050	84,100	19,995	16,871	20,920
78,100	78,150	18,180	15,234	19,064	81,100	81,150	19,095	16,059	19,979	84,100	84,150	20,010	16,884	20,938
78,150	78,200	18,196	15,248	19,080	81,150	81,200	19,111	16,073	19,995	84,150	84,200	20,026	16,898	20,956
78,200	78,250	18,211	15,262	19,095	81,200	81,250	19,126	16,087	20,010	84,200	84,250	20,041	16,912	20,974
78,250	78,300	18,226	15,276	19,110	81,250	81,300	19,141	16,101	20,025	84,250	84,300	20,056	16,926	20,991
78,300	78,350	18,241	15,289	19,125	81,300	81,350	19,156	16,114	20,040	84,300	84,350	20,071	16,939	21,009
78,350	78,400	18,257	15,303	19,141	81,350	81,400	19,172	16,128	20,056	84,350	84,400	20,087	16,953	21,027
78,400	78,450	18,272	15,317	19,156	81,400	81,450	19,187	16,142	20,071	84,400	84,450	20,102	16,967	21,045
78,450	78,500	18,287	15,331	19,171	81,450	81,500	19,202	16,156	20,086	84,450	84,500	20,117	16,981	21,062
78,500	78,550	18,302	15,344	19,186	81,500	81,550	19,217	16,169	20,101	84,500	84,550	20,132	16,994	21,080
78,550	78,600	18,318	15,358	19,202	81,550	81,600	19,233	16,183	20,117	84,550	84,600	20,148	17,008	21,098
78,600	78,650	18,333	15,372	19,217	81,600	81,650	19,248	16,197	20,132	84,600	84,650	20,163	17,022	21,116
78,650	78,700	18,348	15,386	19,232	81,650	81,700	19,263	16,211	20,147	84,650	84,700	20,178	17,036	21,133
78,700	78,750	18,363	15,399	19,247	81,700	81,750	19,278	16,224	20,162	84,700	84,750	20,193	17,049	21,151
78,750	78,800	18,379	15,413	19,263	81,750	81,800	19,294	16,238	20,178	84,750	84,800	20,209	17,063	21,169
78,800	78,850	18,394	15,427	19,278	81,800	81,850	19,309	16,252	20,193	84,800	84,850	20,224	17,077	21,187
78,850	78,900	18,409	15,441	19,293	81,850	81,900	19,324	16,266	20,208	84,850	84,900	20,239	17,091	21,204
78,900	78,950	18,424	15,454	19,308	81,900	81,950	19,339	16,279	20,223	84,900	84,950	20,254	17,104	21,222
78,950	79,000	18,440	15,468	19,324	81,950	82,000	19,355	16,293	20,239	84,950	85,000	20,270	17,118	21,240
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	18,455	15,482	19,339	82,000	82,050	19,370	16,307	20,254	85,000	85,050	20,285	17,132	21,258
79,050	79,100	18,470	15,496	19,354	82,050	82,100	19,385	16,321	20,269	85,050	85,100	20,300	17,146	21,275
79,100	79,150	18,485	15,509	19,369	82,100	82,150	19,400	16,334	20,284	85,100	85,150	20,315	17,159	21,293
79,150	79,200	18,501	15,523	19,385	82,150	82,200	19,416	16,348	20,300	85,150	85,200	20,331	17,173	21,311
79,200	79,250	18,516	15,537	19,400	82,200	82,250	19,431	16,362	20,315	85,200	85,250	20,346	17,187	21,329
79,250	79,300	18,531	15,551	19,415	82,250	82,300	19,446	16,376	20,330	85,250	85,300	20,361	17,201	21,346
79,300	79,350	18,546	15,564	19,430	82,300	82,350	19,461	16,389	20,345	85,300	85,350	20,376	17,214	21,364
79,350	79,400	18,562	15,578	19,446	82,350	82,400	19,477	16,403	20,361	85,350	85,400	20,392	17,228	21,382
79,400	79,450	18,577	15,592	19,461	82,400	82,450	19,492	16,417	20,376	85,400	85,450	20,407	17,242	21,400
79,450	79,500	18,592	15,606	19,476	82,450	82,500	19,507	16,431	20,391	85,450	85,500	20,422	17,256	21,417
79,500	79,550	18,607	15,619	19,491	82,500	82,550	19,522	16,444	20,406	85,500	85,550	20,437	17,269	21,435
79,550	79,600	18,623	15,633	19,507	82,550	82,600	19,538	16,458	20,422	85,550	85,600	20,453	17,283	21,453
79,600	79,650	18,638	15,647	19,522	82,600	82,650	19,553	16,472	20,437	85,600	85,650	20,468	17,297	21,471
79,650	79,700	18,653	15,661	19,537	82,650	82,700	19,568	16,486	20,452	85,650	85,700	20,483	17,311	21,488
79,700	79,750	18,668	15,674	19,552	82,700	82,750	19,583	16,499	20,467	85,700	85,750	20,498	17,324	21,506
79,750	79,800	18,684	15,688	19,568	82,750	82,800	19,599	16,513	20,483	85,750	85,800	20,514	17,338	21,524
79,800	79,850	18,699	15,702	19,583	82,800	82,850	19,614	16,527	20,498	85,800	85,850	20,529	17,352	21,542
79,850	79,900	18,714	15,716	19,598	82,850	82,900	19,629	16,541	20,513	85,850	85,900	20,544	17,366	21,559
79,900	79,950	18,729	15,729	19,613	82,900	82,950	19,644	16,554	20,528	85,900	85,950	20,559	17,379	21,577
79,950	80,000	18,745	15,743	19,629	82,950	83,000	19,660	16,568	20,544	85,950	86,000	20,575	17,393	21,595

(Continued on next page)

**2001 Tax Table—Continued** Caution: *This tax table is for use only by nonresident alien individuals.*

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—			At least	But less than	Your tax is—			At least	But less than	Your tax is—		
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	20,590	17,407	21,613	89,000	89,050	21,505	18,232	22,678	92,000	92,050	22,420	19,057	23,743
86,050	86,100	20,605	17,421	21,630	89,050	89,100	21,520	18,246	22,695	92,050	92,100	22,435	19,071	23,760
86,100	86,150	20,620	17,434	21,648	89,100	89,150	21,535	18,259	22,713	92,100	92,150	22,450	19,084	23,778
86,150	86,200	20,636	17,448	21,666	89,150	89,200	21,551	18,273	22,731	92,150	92,200	22,466	19,098	23,796
86,200	86,250	20,651	17,462	21,684	89,200	89,250	21,566	18,287	22,749	92,200	92,250	22,481	19,112	23,814
86,250	86,300	20,666	17,476	21,701	89,250	89,300	21,581	18,301	22,766	92,250	92,300	22,496	19,126	23,831
86,300	86,350	20,681	17,489	21,719	89,300	89,350	21,596	18,314	22,784	92,300	92,350	22,511	19,139	23,849
86,350	86,400	20,697	17,503	21,737	89,350	89,400	21,612	18,328	22,802	92,350	92,400	22,527	19,153	23,867
86,400	86,450	20,712	17,517	21,755	89,400	89,450	21,627	18,342	22,820	92,400	92,450	22,542	19,167	23,885
86,450	86,500	20,727	17,531	21,772	89,450	89,500	21,642	18,356	22,837	92,450	92,500	22,557	19,181	23,902
86,500	86,550	20,742	17,544	21,790	89,500	89,550	21,657	18,369	22,855	92,500	92,550	22,572	19,194	23,920
86,550	86,600	20,758	17,558	21,808	89,550	89,600	21,673	18,383	22,873	92,550	92,600	22,588	19,208	23,938
86,600	86,650	20,773	17,572	21,826	89,600	89,650	21,688	18,397	22,891	92,600	92,650	22,603	19,222	23,956
86,650	86,700	20,788	17,586	21,843	89,650	89,700	21,703	18,411	22,908	92,650	92,700	22,618	19,236	23,973
86,700	86,750	20,803	17,599	21,861	89,700	89,750	21,718	18,424	22,926	92,700	92,750	22,633	19,249	23,991
86,750	86,800	20,819	17,613	21,879	89,750	89,800	21,734	18,438	22,944	92,750	92,800	22,649	19,263	24,009
86,800	86,850	20,834	17,627	21,897	89,800	89,850	21,749	18,452	22,962	92,800	92,850	22,664	19,277	24,027
86,850	86,900	20,849	17,641	21,914	89,850	89,900	21,764	18,466	22,979	92,850	92,900	22,679	19,291	24,044
86,900	86,950	20,864	17,654	21,932	89,900	89,950	21,779	18,479	22,997	92,900	92,950	22,694	19,304	24,062
86,950	87,000	20,880	17,668	21,950	89,950	90,000	21,795	18,493	23,015	92,950	93,000	22,710	19,318	24,080
<b>87,000</b>					<b>90,000</b>					<b>93,000</b>				
87,000	87,050	20,895	17,682	21,968	90,000	90,050	21,810	18,507	23,033	93,000	93,050	22,725	19,332	24,098
87,050	87,100	20,910	17,696	21,985	90,050	90,100	21,825	18,521	23,050	93,050	93,100	22,740	19,346	24,115
87,100	87,150	20,925	17,709	22,003	90,100	90,150	21,840	18,534	23,068	93,100	93,150	22,755	19,359	24,133
87,150	87,200	20,941	17,723	22,021	90,150	90,200	21,856	18,548	23,086	93,150	93,200	22,771	19,373	24,151
87,200	87,250	20,956	17,737	22,039	90,200	90,250	21,871	18,562	23,104	93,200	93,250	22,786	19,387	24,169
87,250	87,300	20,971	17,751	22,056	90,250	90,300	21,886	18,576	23,121	93,250	93,300	22,801	19,401	24,186
87,300	87,350	20,986	17,764	22,074	90,300	90,350	21,901	18,589	23,139	93,300	93,350	22,816	19,414	24,204
87,350	87,400	21,002	17,778	22,092	90,350	90,400	21,917	18,603	23,157	93,350	93,400	22,832	19,428	24,222
87,400	87,450	21,017	17,792	22,110	90,400	90,450	21,932	18,617	23,175	93,400	93,450	22,847	19,442	24,240
87,450	87,500	21,032	17,806	22,127	90,450	90,500	21,947	18,631	23,192	93,450	93,500	22,862	19,456	24,257
87,500	87,550	21,047	17,819	22,145	90,500	90,550	21,962	18,644	23,210	93,500	93,550	22,877	19,469	24,275
87,550	87,600	21,063	17,833	22,163	90,550	90,600	21,978	18,658	23,228	93,550	93,600	22,893	19,483	24,293
87,600	87,650	21,078	17,847	22,181	90,600	90,650	21,993	18,672	23,246	93,600	93,650	22,908	19,497	24,311
87,650	87,700	21,093	17,861	22,198	90,650	90,700	22,008	18,686	23,263	93,650	93,700	22,923	19,511	24,328
87,700	87,750	21,108	17,874	22,216	90,700	90,750	22,023	18,699	23,281	93,700	93,750	22,938	19,524	24,346
87,750	87,800	21,124	17,888	22,234	90,750	90,800	22,039	18,713	23,299	93,750	93,800	22,954	19,538	24,364
87,800	87,850	21,139	17,902	22,252	90,800	90,850	22,054	18,727	23,317	93,800	93,850	22,969	19,552	24,382
87,850	87,900	21,154	17,916	22,269	90,850	90,900	22,069	18,741	23,334	93,850	93,900	22,984	19,566	24,399
87,900	87,950	21,169	17,929	22,287	90,900	90,950	22,084	18,754	23,352	93,900	93,950	22,999	19,579	24,417
87,950	88,000	21,185	17,943	22,305	90,950	91,000	22,100	18,768	23,370	93,950	94,000	23,015	19,593	24,435
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
88,000	88,050	21,200	17,957	22,323	91,000	91,050	22,115	18,782	23,388	94,000	94,050	23,030	19,607	24,453
88,050	88,100	21,215	17,971	22,340	91,050	91,100	22,130	18,796	23,405	94,050	94,100	23,045	19,621	24,470
88,100	88,150	21,230	17,984	22,358	91,100	91,150	22,145	18,809	23,423	94,100	94,150	23,060	19,634	24,488
88,150	88,200	21,246	17,998	22,376	91,150	91,200	22,161	18,823	23,441	94,150	94,200	23,076	19,648	24,506
88,200	88,250	21,261	18,012	22,394	91,200	91,250	22,176	18,837	23,459	94,200	94,250	23,091	19,662	24,524
88,250	88,300	21,276	18,026	22,411	91,250	91,300	22,191	18,851	23,476	94,250	94,300	23,106	19,676	24,541
88,300	88,350	21,291	18,039	22,429	91,300	91,350	22,206	18,864	23,494	94,300	94,350	23,121	19,689	24,559
88,350	88,400	21,307	18,053	22,447	91,350	91,400	22,222	18,878	23,512	94,350	94,400	23,137	19,703	24,577
88,400	88,450	21,322	18,067	22,465	91,400	91,450	22,237	18,892	23,530	94,400	94,450	23,152	19,717	24,595
88,450	88,500	21,337	18,081	22,482	91,450	91,500	22,252	18,906	23,547	94,450	94,500	23,167	19,731	24,612
88,500	88,550	21,352	18,094	22,500	91,500	91,550	22,267	18,919	23,565	94,500	94,550	23,182	19,744	24,630
88,550	88,600	21,368	18,108	22,518	91,550	91,600	22,283	18,933	23,583	94,550	94,600	23,198	19,758	24,648
88,600	88,650	21,383	18,122	22,536	91,600	91,650	22,298	18,947	23,601	94,600	94,650	23,213	19,772	24,666
88,650	88,700	21,398	18,136	22,553	91,650	91,700	22,313	18,961	23,618	94,650	94,700	23,228	19,786	24,683
88,700	88,750	21,413	18,149	22,571	91,700	91,750	22,328	18,974	23,636	94,700	94,750	23,243	19,799	24,701
88,750	88,800	21,429	18,163	22,589	91,750	91,800	22,344	18,988	23,654	94,750	94,800	23,259	19,813	24,719
88,800	88,850	21,444	18,177	22,607	91,800	91,850	22,359	19,002	23,672	94,800	94,850	23,274	19,827	24,737
88,850	88,900	21,459	18,191	22,624	91,850	91,900	22,374	19,016	23,689	94,850	94,900	23,289	19,841	24,754
88,900	88,950	21,474	18,204	22,642	91,900	91,950	22,389	19,029	23,707	94,900	94,950	23,304	19,854	24,772
88,950	89,000	21,490	18,218	22,660	91,950	92,000	22,405	19,043	23,725	94,950	95,000	23,320	19,868	24,790

(Continued on next page)

**2001 Tax Table—Continued Caution: This tax table is for use only by nonresident alien individuals.**

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—		Your tax is—			Your tax is—		Your tax is—		
<b>95,000</b>					<b>97,000</b>					<b>99,000</b>				
95,000	95,050	23,335	19,882	24,808	97,000	97,050	23,945	20,432	25,518	99,000	99,050	24,555	20,982	26,228
95,050	95,100	23,350	19,896	24,825	97,050	97,100	23,960	20,446	25,535	99,050	99,100	24,570	20,996	26,245
95,100	95,150	23,365	19,909	24,843	97,100	97,150	23,975	20,459	25,553	99,100	99,150	24,585	21,009	26,263
95,150	95,200	23,381	19,923	24,861	97,150	97,200	23,991	20,473	25,571	99,150	99,200	24,601	21,023	26,281
95,200	95,250	23,396	19,937	24,879	97,200	97,250	24,006	20,487	25,589	99,200	99,250	24,616	21,037	26,299
95,250	95,300	23,411	19,951	24,896	97,250	97,300	24,021	20,501	25,606	99,250	99,300	24,631	21,051	26,316
95,300	95,350	23,426	19,964	24,914	97,300	97,350	24,036	20,514	25,624	99,300	99,350	24,646	21,064	26,334
95,350	95,400	23,442	19,978	24,932	97,350	97,400	24,052	20,528	25,642	99,350	99,400	24,662	21,078	26,352
95,400	95,450	23,457	19,992	24,950	97,400	97,450	24,067	20,542	25,660	99,400	99,450	24,677	21,092	26,370
95,450	95,500	23,472	20,006	24,967	97,450	97,500	24,082	20,556	25,677	99,450	99,500	24,692	21,106	26,387
95,500	95,550	23,487	20,019	24,985	97,500	97,550	24,097	20,569	25,695	99,500	99,550	24,707	21,119	26,405
95,550	95,600	23,503	20,033	25,003	97,550	97,600	24,113	20,583	25,713	99,550	99,600	24,723	21,133	26,423
95,600	95,650	23,518	20,047	25,021	97,600	97,650	24,128	20,597	25,731	99,600	99,650	24,738	21,147	26,441
95,650	95,700	23,533	20,061	25,038	97,650	97,700	24,143	20,611	25,748	99,650	99,700	24,753	21,161	26,458
95,700	95,750	23,548	20,074	25,056	97,700	97,750	24,158	20,624	25,766	99,700	99,750	24,768	21,174	26,476
95,750	95,800	23,564	20,088	25,074	97,750	97,800	24,174	20,638	25,784	99,750	99,800	24,784	21,188	26,494
95,800	95,850	23,579	20,102	25,092	97,800	97,850	24,189	20,652	25,802	99,800	99,850	24,799	21,202	26,512
95,850	95,900	23,594	20,116	25,109	97,850	97,900	24,204	20,666	25,819	99,850	99,900	24,814	21,216	26,529
95,900	95,950	23,609	20,129	25,127	97,900	97,950	24,219	20,679	25,837	99,900	99,950	24,829	21,229	26,547
95,950	96,000	23,625	20,143	25,145	97,950	98,000	24,235	20,693	25,855	99,950	100,000	24,845	21,243	26,565
<b>96,000</b>					<b>98,000</b>									
96,000	96,050	23,640	20,157	25,163	98,000	98,050	24,250	20,707	25,873	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: auto;"> <p><b>\$100,000</b> or over — use Tax Rate Schedules on page 39</p> </div>				
96,050	96,100	23,655	20,171	25,180	98,050	98,100	24,265	20,721	25,890					
96,100	96,150	23,670	20,184	25,198	98,100	98,150	24,280	20,734	25,908					
96,150	96,200	23,686	20,198	25,216	98,150	98,200	24,296	20,748	25,926					
96,200	96,250	23,701	20,212	25,234	98,200	98,250	24,311	20,762	25,944					
96,250	96,300	23,716	20,226	25,251	98,250	98,300	24,326	20,776	25,961					
96,300	96,350	23,731	20,239	25,269	98,300	98,350	24,341	20,789	25,979					
96,350	96,400	23,747	20,253	25,287	98,350	98,400	24,357	20,803	25,997					
96,400	96,450	23,762	20,267	25,305	98,400	98,450	24,372	20,817	26,015					
96,450	96,500	23,777	20,281	25,322	98,450	98,500	24,387	20,831	26,032					
96,500	96,550	23,792	20,294	25,340	98,500	98,550	24,402	20,844	26,050					
96,550	96,600	23,808	20,308	25,358	98,550	98,600	24,418	20,858	26,068					
96,600	96,650	23,823	20,322	25,376	98,600	98,650	24,433	20,872	26,086					
96,650	96,700	23,838	20,336	25,393	98,650	98,700	24,448	20,886	26,103					
96,700	96,750	23,853	20,349	25,411	98,700	98,750	24,463	20,899	26,121					
96,750	96,800	23,869	20,363	25,429	98,750	98,800	24,479	20,913	26,139					
96,800	96,850	23,884	20,377	25,447	98,800	98,850	24,494	20,927	26,157					
96,850	96,900	23,899	20,391	25,464	98,850	98,900	24,509	20,941	26,174					
96,900	96,950	23,914	20,404	25,482	98,900	98,950	24,524	20,954	26,192					
96,950	97,000	23,930	20,418	25,500	98,950	99,000	24,540	20,968	26,210					

# 2001 Tax Rate Schedules



These tax rate schedules are for use only by nonresident aliens.

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 38, by using the appropriate Tax Rate Schedule below. Enter the tax on Form 1040NR, line 39. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000 (unless they are filing for an estate or trust), all levels of taxable income are shown so filers can see the tax rate that applies to each level.

## Schedule W

### Estates or Trusts

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 38, is:	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$1,800	..... 15%	\$0
1,800	4,250	<b>\$270.00 + 27.5%</b>	<b>1,800</b>
4,250	6,500	<b>943.75 + 30.5%</b>	<b>4,250</b>
6,500	8,900	<b>1,630.00 + 35.5%</b>	<b>6,500</b>
8,900	.....	<b>2,482.00 + 39.1%</b>	<b>8,900</b>

## Schedule X

### Single Taxpayers

Use this schedule if you checked **Filing Status Box 1 or 2** on Form 1040NR—

If the amount on Form 1040NR, line 38, is:	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$6,000	..... 10%	\$0
6,000	27,050	<b>\$600.00 + 15%</b>	<b>6,000</b>
27,050	65,550	<b>3,757.50 + 27.5%</b>	<b>27,050</b>
65,550	136,750	<b>14,345.00 + 30.5%</b>	<b>65,550</b>
136,750	297,350	<b>36,061.00 + 35.5%</b>	<b>136,750</b>
297,350	.....	<b>93,074.00 + 39.1%</b>	<b>297,350</b>

## Schedule Y

### Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3, 4, or 5** on Form 1040NR—

If the amount on Form 1040NR, line 38, is:	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$6,000	..... 10%	\$0
6,000	22,600	<b>\$600.00 + 15%</b>	<b>6,000</b>
22,600	54,625	<b>3,090.00 + 27.5%</b>	<b>22,600</b>
54,625	83,250	<b>11,896.88 + 30.5%</b>	<b>54,625</b>
83,250	148,675	<b>20,627.50 + 35.5%</b>	<b>83,250</b>
148,675	.....	<b>43,853.38 + 39.1%</b>	<b>148,675</b>

## Schedule Z

### Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 38, is:	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$12,000	..... 10%	\$0
12,000	45,200	<b>\$1,200.00 + 15%</b>	<b>12,000</b>
45,200	109,250	<b>6,180.00 + 27.5%</b>	<b>45,200</b>
109,250	166,500	<b>23,793.75 + 30.5%</b>	<b>109,250</b>
166,500	297,350	<b>41,255.00 + 35.5%</b>	<b>166,500</b>
297,350	.....	<b>87,706.75 + 39.1%</b>	<b>297,350</b>

# Index

<b>A</b>	Address change . . . . . 25	Excess social security and RRTA tax withheld . . . . . 19	<b>N</b>	Name change . . . . . 19	Standard mileage rates . . . . . 21
	Adjustments . . . . . 13	Exemptions . . . . . 8, 15		Nonresident aliens, defined . . . . . 2	State and local income taxes, deduction for . . . . . 21
	Adoption expenses:	Extension of time to file . . . . . 3			Student loan interest deduction . . . . . 1, 13
	Credit for . . . . . 1, 17		<b>O</b>	Original issue discount . . . . . 24	
	Employer-provided benefits for . . . . . 9	<b>F</b>		Other income . . . . . 13	<b>T</b>
	Alternative minimum tax (AMT) . . . . . 1	Filing requirements . . . . . 2		Other taxes . . . . . 17	Tax rate schedules . . . . . 15
	Amended return . . . . . 25	Filing status . . . . . 7			Tax rates . . . . . 1, 15
	Amount you owe . . . . . 20	Foreign tax credit . . . . . 16			Tax table . . . . . 15
	Annuities . . . . . 11, 24		<b>P</b>		Tax withholding . . . . . 19, 24
	Archer MSA deduction . . . . . 13			Payments . . . . . 19	Taxes:
<b>B</b>	Business income or (loss) . . . . . 10	<b>G</b>		Penalties:	Income effectively connected . . . . . 15
<b>C</b>	Capital assets, sales or exchanges . . . . . 10, 16, 24	Gains and (losses), capital . . . . . 10, 24		Early withdrawal of savings . . . . . 14	Income effectively connected:
	Capital gain distributions . . . . . 10, 16	Gifts to reduce the public debt . . . . . 25		Estimated tax . . . . . 20	Alternative minimum . . . . . 16
	Capital gain tax worksheet . . . . . 16	Golden parachute payments . . . . . 19		F frivolous return . . . . . 26	Archer MSAs . . . . . 18
	Capital gains and (losses) . . . . . 1, 10, 16, 24	Group-term life insurance, uncollected tax on . . . . . 19		Late filing . . . . . 25	Golden parachute payments . . . . . 19
	Casualty and theft losses . . . . . 22			Late payment . . . . . 26	Qualified retirement plans, including IRAs . . . . . 18
	Charity, gifts to . . . . . 21-22	<b>H</b>		Other . . . . . 26	Recapture taxes . . . . . 19
	Child and dependent care expenses:	Health insurance deduction:		Pensions and annuities . . . . . 11	Section 72(m)(5) excess benefits . . . . . 19
	Credit for . . . . . 17	Self-employed . . . . . 1, 14		Portfolio interest . . . . . 24	Social security and Medicare or RRTA tax on tips . . . . . 18
	Child tax credits . . . . . 1, 17, 19	Household employment taxes . . . . . 19		Preparer, requirement to sign tax return . . . . . 25	Uncollected employee social security and Medicare or RRTA tax on tips . . . . . 19
	Children of divorced or separated parents, exemption for . . . . . 8			Private delivery services . . . . . 4	Income not effectively connected . . . . . 23
	Community income . . . . . 5	<b>I</b>		Problems, unresolved tax . . . . . 26	Taxpayer assistance . . . . . 26
	Coverdell ESA . . . . . 1	Identifying number . . . . . 7			Third party designee . . . . . 1, 21
	Credit for amount paid with Form 1040-C . . . . . 19	Income tax withholding . . . . . 25		<b>Q</b>	Tip income . . . . . 9, 18
	Credits against tax . . . . . 5, 16	Income to be reported . . . . . 9, 13, 23-24		Qualified performing artists . . . . . 14	Transportation tax . . . . . 18
<b>D</b>	Dependent care benefits . . . . . 9	Individual retirement arrangements (IRAs):		Qualified retirement plans, deduction for . . . . . 14	Treaty benefits, reporting . . . . . 24
	Dependents, exemption deduction for . . . . . 8, 15	Contributions to . . . . . 1, 13			Trusts . . . . . 2-3, 7, 15, 19
	Direct deposit of refund . . . . . 20	Distributions from . . . . . 11		<b>R</b>	
	Dispositions of U.S. real property interests . . . . . 5	Individual taxpayer identification numbers (ITINs) . . . . . 7		Railroad retirement benefits (Tier 1) . . . . . 24	<b>U</b>
	Dividend income . . . . . 9, 24	Installment payments . . . . . 20		Real property income election . . . . . 6	U.S. real property interests, dispositions of . . . . . 5
	Divorced or separated parents, children of . . . . . 8	Interest charged due to late payment of tax . . . . . 25		Records, how long to keep . . . . . 25	Unemployment compensation . . . . . 13
	Dual-status taxpayers . . . . . 4	Interest income . . . . . 9, 24		Refund . . . . . 20	Unresolved tax problems . . . . . 26
<b>E</b>	Education IRAs . . . . . 1	Itemized deductions . . . . . 15, 21, 23		Refunds, credits, or offsets of state and local income taxes . . . . . 10	
	Effectively connected income . . . . . 9, 13			Reminders . . . . . 25	<b>W</b>
	Election to be taxed as a resident alien . . . . . 4	<b>K</b>		Rental income . . . . . 24	Wages and salaries . . . . . 9, 24
	Estates and trusts . . . . . 2-3, 7, 15	Kinds of income . . . . . 5		Requesting a copy of your tax return . . . . . 25	When to file . . . . . 3
	Estimated tax penalty . . . . . 20			Resident aliens . . . . . 2	Where to file . . . . . 3
	Estimated tax, individuals . . . . . 20, 25	<b>L</b>		Retirement plan deduction, self-employed . . . . . 14	Who must file . . . . . 2
	Excess salary deferrals . . . . . 9	Line instructions for Form 1040NR . . . . . 7		Rounding off to whole dollars . . . . . 9	Widows and widowers, qualifying . . . . . 8
				Royalties . . . . . 24	Winning, proceeds from prizes, awards, gambling and lotteries . . . . . 24
		<b>M</b>		RRTA tax withheld . . . . . 19	Withholding tax . . . . . 19, 24
		Married persons who live apart . . . . . 8			
		Mileage rates, standard . . . . . 1		<b>S</b>	
		Miscellaneous itemized deductions . . . . . 22-23		Salaries and wages . . . . . 9, 24	
		Mortgage interest credit . . . . . 17		Sales or exchanges, capital assets . . . . . 10, 24	
		Moving expenses . . . . . 13		Scholarship and fellowship grants . . . . . 1, 10, 14	
				Social security benefits . . . . . 24	