

Certain Cash Contributions for Haiti Relief Can Be Deducted on Your 2009 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2009 tax return instead of your 2010 return. The contributions must have been made after January 11, 2010, and before March 1, 2010, for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2009 forms, instructions, and publications had already been printed. When preparing your 2009 tax return, you may complete the forms as if these contributions were made on December 31, 2009, instead of in 2010. To deduct your charitable contributions, you must itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040NR).

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, if you made a \$10 charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions

What's New for 2009

Form 1040NR redesigned. Form 1040NR has been redesigned. Use Schedule NEC for income not effectively connected with a U.S. trade or business. Answer all questions on Other Information, page 5.

Cash for clunkers. A \$3,500 or \$4,500 voucher or payment made for such a voucher under the CARS "cash for clunkers" program to buy or lease a new fuel-efficient automobile is not taxable for federal income tax purposes.

Buying U.S. Series I Savings Bonds with your refund. You can now receive up to \$5,000 of U.S. Series I Savings Bonds as part of your income tax refund without setting up a TreasuryDirect® account in advance. For more details, see Form 8888.

Unemployment compensation. You do not have to pay tax on unemployment compensation of up to \$2,400. Amounts over \$2,400 are still taxable. See page 15 for details.

COBRA subsidy. The 65% subsidy for payment of COBRA health care coverage continuation premiums is not taxable for federal income tax purposes.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount has increased to \$46,700 (\$70,950 if you check filing status box 6; \$35,475 if you check filing status box 3, 4, or 5). See page 22 for more information.

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2009 modified adjusted gross income (AGI) is less than \$65,000 (\$109,000 if you check filing status box 6). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2009 modified AGI is less than \$176,000. See page 17 for details.

First-time homebuyer credit. If you claimed the first-time homebuyer credit for 2008 and you disposed of the home or it ceased to be your main home in 2009, you must generally repay the credit by including it as additional tax due on line 57. See Form 5405 for additional information.

Credit for nonbusiness energy property. You may be able to take this credit for qualifying energy savings items for your home placed in service in 2009. See the instructions for line 48 on page 26.

Credits increased. The following credits have increased for some people.

- Additional child tax credit (line 61). See Form 8812.
- Residential energy efficient property credit (line 48). See Form 5695.

Standard mileage rates. The 2009 rate for business use of your vehicle is 55 cents a mile. The 2009 rate for use of your vehicle to move is 24 cents a mile.

Personal casualty and theft loss limit. Each personal casualty or theft loss is limited to the excess of the loss over \$500 for 2009. In addition, the 10%-of-AGI limit generally continues to apply to the net loss.

Divorced or separated parents. A noncustodial parent claiming an exemption for a child can no longer attach certain pages from a divorce decree or separation agreement instead of Form 8332 if the decree or agreement was executed after 2008. The noncustodial parent must attach Form 8332 or a similar statement signed by the custodial parent and whose only purpose is to release a claim to exemption. See page 9.

Qualifying child definition revised. The following changes to the definition of a qualifying child apply.

- To be your qualifying child, a child must be younger than you unless the child is permanently and totally disabled.
- A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.

• If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than the highest AGI of any parent of the child.

• Your child is a qualifying child for purposes of the child tax credit only if you can and do claim an exemption for her or him.

Tax on child's investment income. The amount of taxable investment income a child can have without it being subject to tax at the parent's rate has increased to \$1,900. See Form 8615 on page 22.

Elective salary deferrals. The maximum amount you can defer under all plans generally is limited to \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit for individuals age 50 or older at the end of the year is increased to \$5,500 (except for section 401(k)(11) plans and SIMPLE plans, for which this limit remains unchanged).

Credit or debit card convenience fee. If you pay your income tax (including estimated tax payments) by credit or debit card, you can deduct the convenience fee you are charged by the card processor to pay using your credit or debit card. See the instructions for Schedule A, line 11, on page 34.

Government retiree credit. You may be able to take this credit if you get a government pension or annuity. See page 28 for more information.

Electric vehicle credits. You may be able to take a credit for:

- A plug-in electric drive motor vehicle placed in service in 2009 (see Form 8936),
- A plug-in electric vehicle bought after February 17, 2009 (see Form 8834), or
- Conversion of a vehicle to a plug-in electric drive motor vehicle placed in service after February 17, 2009 (see Form 8910).

Certain tax benefits for Midwestern disaster areas expired. Certain tax benefits for Midwestern disaster areas

have expired, including special charitable contribution rules and the election to use your 2007 earned income to figure your 2008 additional child tax credit. See Pub. 4492-B.

What's New for 2010

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2010 modified AGI is less than \$66,000 (\$109,000 if you check filing status box 6). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2010 modified AGI is less than \$177,000.

Roth IRAs. Half of any income that results from a rollover or conversion to a Roth IRA from another retirement plan in 2010 is included in income in 2011, and the other half in 2012, unless you elect to include all of it in 2010. In addition, for any tax year beginning after 2009, you can make a qualified rollover contribution to a Roth IRA regardless of the amount of your modified AGI.

Alternative minimum tax (AMT) exemption amount. The AMT exemption amount is scheduled to decrease to \$33,750 (\$45,000 if you check filing status box 6; \$22,500 if you check filing status box 3, 4, or 5).

Domestic production activities income. The deduction rate for 2010 increases to 9%. However, the deduction is reduced if you have oil-related qualified production activities income.

Personal casualty and theft loss limit reduced. Each personal casualty or theft loss is limited to the excess over \$100 (instead of \$500).

Expiring tax benefits. The following benefits are scheduled to expire and will not be available for 2010.

- Deduction for educator expenses in figuring AGI.
- The exclusion from income of up to \$2,400 in unemployment compensation.
- The exclusion from income of qualified charitable distributions.
- Government retiree credit.
- District of Columbia first-time homebuyer credit (for homes purchased after 2009).
- Extra \$3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.

Personal exemption and itemized deduction phaseouts ended. For 2010, taxpayers with AGI above a

certain amount will no longer lose part of their deduction for personal exemptions and itemized deductions.

Allowance of certain personal credits against the AMT. The allowance of the following personal credits against the AMT has expired.

- Credit for child and dependent care expenses.
- Mortgage interest credit.
- Credit for nonbusiness energy property.
- District of Columbia first-time homebuyer credit.

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.

Special rules for former U.S. citizens and former U.S. long-term residents. If you renounced your U.S. citizenship or terminated your long-term resident status, you may be subject to special rules. Different rules apply based on the date you renounced your citizenship or terminated your long-term residency in the United States. See *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents (Expatriates)* on page 7.

Other reporting requirements. You also may have to file other forms, including the following:

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.

For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may help.

- Pub. 501 Exemptions, Standard Deduction, and Filing Information
- 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 IRS Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* on page 41 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 2009. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2009. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

You generally are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you still may be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country. You can download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site.

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 2009 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see *Dual-Status Taxpayers* on page 5.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will not change until you

receive an official notice from the USCIS that there has been a final administrative or judicial determination that your green card has been revoked or abandoned.



Until you receive this official notice, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than ten years old or because you have been absent from the United States for a period of time.

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see Pub. 519.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2009. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2009, and
2. 183 days during the period 2009, 2008, and 2007, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing day (multiply (b) times (c))
2009		1.000	
2008		.333	
2007		.167	
Total testing days (add column (d))			

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. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
- Days you are an exempt individual (defined next).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

- Foreign government-related individual,
- Teacher or trainee who is temporarily present under a “J” or “Q” visa,
- Student who is temporarily present under an “F,” “J,” “M,” or “Q” visa, or
- 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. See Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you:

- Were present in the United States for fewer than 183 days during 2009,
- Establish that during 2009 you had a tax home in a foreign country, and
- Establish that during 2009 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. See Pub. 519 for more information.

Closer connection exception for foreign students. If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien.

Answer the following questions.	Yes	No
1. Do you intend to reside permanently in the United States?		
2. Have you taken any steps to change your U.S. immigration status to lawful permanent resident?		
3. Have you substantially complied with the U.S. immigration laws for your student nonimmigrant status during your stay in the United States?		
4. During your stay in the United States, have you maintained a closer connection with a foreign country than with the United States?		

If you answered “No” to questions 1 and 2 and “Yes” to questions 3 and 4, you qualify to exclude days of presence as a student. You must file a fully completed Form 8843 with the IRS to do so. See *Form 8843* in chapter 1 of Pub. 519.



You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

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 2009. You must file even if:
 - a. You have no income 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 under a tax treaty or any section of the Internal Revenue Code.

However, if you have no gross income for 2009, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2009 and:

- a. You received income from U.S. sources that is reportable on Schedule NEC, lines 1 through 12, and
- b. Not all of the U.S. tax that you owe was withheld from that 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.

Exceptions. You do not need to file Form 1040NR if:

1. Your only U.S. trade or business was the performance of personal services, and

- a. Your wages were less than \$3,650; and
- b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or

2. 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, and you have no income that is subject to tax under section 871 (that is, the income items listed on page 1 of Form 1040NR, lines 8 through 21, and on

page 4, Schedule NEC, lines 1 through 12).

Exception for children under age 19 or full-time students. If your child was under age 19 at the end of 2009 or was a full-time student under age 24 at the end of 2009, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$9,500, 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 details, including the conditions for children under age 24, see Form 8814.

A child born on January 1, 1986, is considered to be age 24 at the end of 2009. Do not use Form 8814 for such a child.

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 2009. 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.



If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before March 15, 2010. For more information, see the Instructions for Form 3520-A.

Simplified Procedure for Claiming Certain Refunds

You can 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. John 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 Form(s) 1042-S. On one of the dividend

payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). John 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, identifying number (defined beginning on page 7), and all address information requested at the top of page 1. Leave the rest of page 1 blank.

Page 4—Schedule NEC, lines 1a through 12. 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 appropriate rate of U.S. tax is the same as the treaty rate. Use column (d) if the appropriate tax rate is other than 30%, 15%, or 10%, including 0%.

Example. Mary is a nonresident alien individual. The only U.S. source income she received during the year was as follows.

- 4 dividend payments.
- 12 interest payments.

All payments were reported to Mary 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. Mary must report all four dividend payments. She 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 12 and show the amount in column (d).

Lines 13 through 15. Complete these lines as instructed on the form.

Page 5—Other Information. You must answer all questions. For item L, identify the country, tax treaty article(s) under which you are applying for a refund of tax, and the amount of exempt income in the current year. Also attach Form 8833 if required.

Note. If you are claiming a reduced rate of, or exemption from, tax based on a tax treaty, you generally must 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. See Pub. 901 for more information on tax treaties.

Page 2—lines 52 and 57. Enter on line 52 the tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15. Enter your total income tax liability on line 57.

Line 58d. Enter the total amount of U.S. tax withheld on income not effectively connected with a U.S. trade or business.

Line 66. Add lines 58a through 65. This is the total tax you have paid.

Lines 67 and 68a. Enter the difference between line 57 and line 66. This is your total refund.

You can have the refund deposited in one or more accounts. See *Lines 68a through 68e—Direct deposit of refund* beginning on page 28 for more details.

Line 68e. You may be able to have your refund check mailed to an address that is not shown on page 1. See *Line 68e* on page 29.

Signature. You must sign and date your tax return. See *Sign Your Return* on page 39.

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. Attach the forms to the left margin of page 1.

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 dividend 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 nondividend distribution, 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 complete redemption, a disproportionate redemption, or not essentially equivalent to a dividend.

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2009 calendar year is due by April 15, 2010.

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 2009 calendar year is due by June 15, 2010.

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 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 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return.



An automatic 6-month extension to file does not extend the time to pay your tax. See Form 4868.

Where To File

Individuals. File Form 1040NR with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

Estates and trusts. File Form 1040NR with the Department of the Treasury; Internal Revenue Service Center; Cincinnati, OH 45999-0048 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. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- 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.

- 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 can file a joint return or separate return for 2009. 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.



If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed above), 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 you meet both of the following conditions.

- 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.
- 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 for more information.

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. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040NR. File your return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR. Enter “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 can use Form 1040 as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040. File your return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined beginning 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

Expatriation Tax in chapter 4 of Pub. 519.

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 cannot take the standard deduction even for the part of the year you were a resident alien.

Head of household. You cannot use the Head of household Tax Table column or Section D of the Tax Computation Worksheet.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see the instructions on page 5) instead of a dual-status taxpayer.

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 on page 5, you must use the Married filing separately column in the Tax Table or Section C of the Tax Computation Worksheet to figure your tax on income effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

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 can 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 cannot 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, or South Korea; a U.S. national; or a student or business apprentice from India. See Pub. 519 for more information.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see the instructions on page 5) instead of a dual-status taxpayer. See chapter 6 of Pub. 519 for information on other credits.

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 combined and taxed at the same rates that apply to U.S. citizens and residents. For the period of residence, allowable deductions include all deductions on Schedule A of Form 1040, including medical expenses, real property taxes, and certain interest. See the Instructions for Schedule A (Form 1040).

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, include the tax on the noneffectively connected income in the total on Form 1040, line 60. To the left of line 60 enter "Tax from Form 1040NR" and the amount.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040), or Form 8615 on Form 1040NR, line 41, and the tax on the noneffectively connected income on line 52.

Credit for taxes paid. You are allowed a credit against your U.S. income tax liability for certain taxes you

paid or 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 61. Enter amounts from the attached statement (Form 1040NR, line 58a through 58d) in the column to the right of line 61 and identify and include it in the amount on line 61.

When filing Form 1040NR, show the total tax withheld on lines 58a through 58d. Enter the amount from the attached statement (Form 1040, line 61) in the column to the right of line 58a, and identify and include it in the amount on line 58a.

2. Estimated 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 71. Identify the payment in the area to the left of the entry.

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 income 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 distributive share income. Treat this income as received by the spouse carrying on the trade or business and report it on that spouse's return.
- Partnership distributive share income (or loss). 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, Community Property, 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 and residents. Report this income 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 Schedule NEC on page 4 of Form 1040NR. Pub. 519 describes this income more fully.

Note. Use line 55 to report the 4% tax on U.S. source gross transportation income.

3. Income exempt from U.S. tax. Complete item L 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 (see Pub. 519 for definition) is taxed as if the gain or loss were effectively connected with the conduct of a U.S. trade or business.

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 42 on page 22. See Pub. 519, chapter 4, *Real Property Gain or Loss*, for more information.

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

You can 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 located in the United States and held for the production of income and to all income from any interest in such property. This includes:

- Gains from the sale or exchange of such property or an interest therein.
- Gains on the disposal of timber, coal, or iron ore with a retained economic interest.

- Rents from real estate.
- 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 of 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 ownership in the real property.
4. A description of any substantial improvements to the property.
5. Your income from the property.
6. The dates you owned the property.
7. Whether the election is under section 871(d) or a tax treaty.
8. Details of any previous elections and revocations of the real property election.

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 an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see Pub. 519.

Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents (Expatriates)

The expatriation tax provisions apply to certain U.S. citizens who have lost their citizenship and long-term residents who have ended their residency. You are a former U.S. long-term resident if you were a lawful permanent resident of the United States (green-card holder) in at least 8 of the last 15 tax years ending with the year your residency ends.

Different expatriation tax rules apply to individuals based on the date of expatriation. The dates are:

- Before June 4, 2004,
- After June 3, 2004, and before June 17, 2008, and
- After June 16, 2008.

For more information on the expatriation tax provisions, see

Expatriation Tax in chapter 4 of Pub. 519, the Instructions for Form 8854, and Notice 2009-85 (for expatriation after June 16, 2008), 2009-45 I.R.B. 598, available at www.irs.gov/irb/2009-45_IRB/ar10.html.

Line Instructions for Form 1040NR

Name and Address

Individuals. Enter your name, street address, city or town, and country, on the appropriate lines. Include an apartment number after the street address, if applicable. Check the box for "Individual."

Estates and trusts. Enter the name of the estate or trust and check the box for "Estate or Trust." You must include different information for estates and trusts that are engaged in a trade or business in the United States.

Not engaged in a trade or business. Attach a statement to Form 1040NR with your name, title, address, and the name and address of any U.S. grantors and beneficiaries.

Engaged in a trade or business in the United States. Attach a statement to Form 1040NR with your name, title, address, and the names and addresses of all 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. In some countries the postal code may come before the city or town name.

Country. Enter the full name of the country in uppercase letters in English.

Address change. If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

Name change. If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to your local Social Security Administration office before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Identifying Number

Social security number (SSN). If you are an individual, in most cases you are

required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at www.socialsecurity.gov, from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019.

It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at www.irs.gov. Click on "Individuals," then "Individual Taxpayer Identification Numbers (ITIN)."

It usually takes 6 to 10 weeks to get an ITIN. 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, after reading these instructions and our free publications, you are not sure how to complete the applications or have additional questions, see Calling the IRS on page 42.

Employer identification number (EIN). If you are filing Form 1040NR for an estate or trust, enter the EIN of the estate or trust. If the entity does not have an EIN, you must apply for one by filing Form SS-4, Application for Employer Identification Number. For details on how to get an EIN, see Form SS-4 and its instructions.

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, 2009, 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 2009, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2009.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Married persons who live apart.

Some married persons who have a child and who do not live with their spouse can file as single. If you meet all five of the following tests and you are a married resident of Canada or Mexico, or you are a married U.S. national, check the box on line 1. If you meet the tests below and you are a married resident of 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 2009.
3. You lived apart from your spouse for the last 6 months of 2009. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2009. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2009, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive.
5. You can claim a dependency exemption for the child or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An

adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 3 or 4—Married resident. If you checked box 3 or 4, you must enter your spouse's first and last name and identifying number in the space provided.

You cannot check box 3 or 4 if your spouse does not have an SSN or an ITIN. If your spouse is not eligible to apply for an SSN, he or she must apply for an ITIN.



If your spouse is a nonresident alien, is not being claimed as an exemption, and does not have an identifying number (SSN or ITIN), enter "NRA" in the space for Spouse's identifying number. Do not leave the space blank. If you have applied for an SSN or ITIN, enter "Applied for."

Line 6—Qualifying widow(er) with dependent child. You can check the box on line 6 if all of the following apply.

1. You were a resident of Canada, Mexico, or South Korea, or were a U.S. national.
2. Your spouse died in 2007 or 2008 and you did not remarry before the end of 2009.
3. You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
4. This child lived in your home for all of 2009. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time lived in the home.

A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was the child's main home for the entire time he or she was alive.

5. You paid over half the cost of keeping up your home. To find out what is included in the cost of keeping up a home, see Pub. 501.
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.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Exemptions

Exemptions for estates and trusts are described in the instructions for line 39 beginning on page 21.

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 2009.) If you checked filing status box 4, do not check line 7b if your spouse did not live with you in the United States at any time during 2009.

Line 7c—Dependents. Only U.S. nationals and residents of Canada, Mexico, and South Korea can claim exemptions for their dependents. If you were a U.S. national 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 South Korea, you can claim an exemption for any of your children who lived with you in the United States at some time during 2009.

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



For additional information on the revised definition of a qualifying child and whether you can claim an exemption for a dependent, see Exemptions for Dependents in Pub. 501.

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 for children of divorced or separated parents, attach Form 8332 or a substantially similar statement signed by the custodial parent and whose only purpose is to release a claim to exemption. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent can attach certain pages from the decree or agreement instead of Form 8332. See Form 8332 for details.

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.



For details on how your dependent can get an identifying number, see Identifying Number beginning on page 7.

If your dependent child was born and died in 2009 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See page 8.

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 47 and the additional child tax credit on line 61.

Qualifying child for child tax credit. A qualifying child for purposes of the child tax credit is a child who:

- Was under age 17 at the end of 2009 and younger than you or any age and permanently or totally disabled.
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is not filing a joint return for 2009 (or is filing a joint return for 2009 only to get a refund of withheld income tax).
- Is a U.S. citizen, a U.S. national, or a U.S. resident alien.
- Did not provide over half of his or her own support for 2009.
- Lived with you for more than half of 2009. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived with you. A child is considered to

have lived with you for all of 2009 if the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive.

- You can and do claim an exemption for.

In addition, if a parent can claim the child as a qualifying child, but no parent so claims the child, you cannot claim the child as a qualifying child unless your AGI is higher than the highest AGI of any parent of the child.

An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only 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. Only U.S. source income is included on line 8 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



Do not include on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete item L on page 5 of Form 1040NR.

Services performed partly within and partly without the United States.

If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources.

Compensation (other than certain fringe benefits) generally is sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total number of days you performed labor or personal services within and without the United States. Multiply the result by your total compensation (other than certain fringe benefits).

Fringe benefits. Certain fringe benefits (such as housing and educational expenses) are sourced on a geographic basis. The source of the fringe benefit compensation generally is your principal place of work. The amount of the fringe benefit compensation must be reasonable and you must keep records that are adequate to support the fringe benefit compensation.



You may be able to use an alternative method to determine the source of your compensation and/or fringe benefits if the alternative method more properly determines the source of the compensation.

For 2009, if your total compensation (including fringe benefits) is \$250,000 or more and you allocate your compensation using an alternative method, check the "Yes" boxes in item K on page 5. Also attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative method is used.
2. For each such item, the alternative method used to allocate the source of the compensation.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and without the United States under both the alternative method and the time or geographical method for determining the source.

You must keep documentation showing why the alternative method more properly determines the source of the compensation.

Also include on line 8.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2009. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.

- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 53 on page 26.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. See the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2009.
- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2009 under all plans was more than \$16,500 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$11,500 if you only have SIMPLE plans, or (b) \$19,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They already are included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2009, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,500 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1042-S or Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions from a retirement plan shown on Form 1042-S or Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.
- Wages from Form 8919, line 6.

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

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than February 1, 2010. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must 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 Schedule NEC, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. If the interest is tax exempt under a treaty, include the tax exempt amount on line 22 and complete item L on page 5, Other Information.

If the interest is tax exempt under a treaty but the withholding agent nevertheless withheld tax, report the interest on Schedule NEC, line 2. Use column d and show 0% for the appropriate rate of tax.

See Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

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 2009 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 2009 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, health savings account, Archer or Medicare Advantage MSA, 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 is 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 10a—Ordinary dividends. Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business on line 10a. This amount should be shown in box 1a of Form(s) 1099-DIV.

Capital gain distributions. If you received any capital gain distributions, see the instructions for line 14 on page 12.

Nondividend distributions. Some distributions 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 on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 10b—Qualified dividends.

Enter your total qualified dividends on line 10b. Qualified dividends also are included in the ordinary dividend total required to be shown on line 10a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of your Form(s) 1099-DIV. See Pub. 550 for the

definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See chapter 1 in Pub. 550.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples below. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 1, 2009. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 9, 2009. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 4, 2009. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 2, 2009, through August 4, 2009). The 121-day period began on May 10, 2009 (60 days before the ex-dividend date), and ended on September 7, 2009. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 8, 2009 (the day before the ex-dividend date), and you sold the stock on September 9, 2009. You held the stock for 63 days (from July 9, 2009, through September 9, 2009). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 9, 2009, through September 7, 2009).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 1, 2009. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 9, 2009. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 4, 2009. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less if you use the worksheet that applies. See the instructions for line 41 on page 22 for details.*

Line 11—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2009, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2009 estimated state or local income tax, the amount applied is treated as received in 2009.

TIP *None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions on Schedule A. If you were a student or business apprentice from India in 2008 and you claimed the standard deduction on your 2008 tax return, none of your refund is taxable. See Students and business apprentices from India in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 11 blank.*

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 generally must 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 L 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 Form 1042-S, 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. 970.

Example 1. You are a citizen of a country that does not have an income tax treaty in force 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 2009 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 2009 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 9.

Note. Box 2 shows only \$9,000 because withholding agents (such as ABC University) are not 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 30. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were 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 30.

- Include on line 58a the \$1,260 shown in box 9 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 an income tax treaty in force with the United States that includes a provision that exempts scholarship income 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, all of your scholarship income is exempt from tax 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 L beginning on page 37 for details.

When completing Form 1040NR:

- 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 30. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 30.
- Include on line 58a any withholding shown in box 9 of Form 1042-S.
- Provide all the required information in item L 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.

Note. For more information on tax provisions that apply to a small business, see Pub. 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ).

Line 14—Capital gain or (loss). If you had effectively connected capital gains or losses, including any

effectively connected capital gain distributions, or a capital loss carryover from 2008, 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 reported on Schedule D (Form 1040) and included on line 14 of Form 1040NR. See *Dispositions of U.S. Real Property Interests* on page 7.

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

- The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions from box 2a of Form(s) 1099-DIV or substitute statements.
- None of the Form(s) 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

If both of the above apply, enter your effectively connected capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 14 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 14 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See chapter 1 of Pub. 550 for filing requirements for Forms 1099-DIV and 1096.

TIP If you do not have to file Schedule D (Form 1040), use the *Qualified Dividends and Capital Gain Tax Worksheet* on page 21 to figure your tax. Your tax is usually less if you use this worksheet.

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. You should receive a Form 1099-R showing the amount of any distribution from your individual retirement arrangement (IRA). Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided in the following exceptions, 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),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 16b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590, Individual Retirement Arrangements (IRAs).

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2010, attach a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 16a and see 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 2009 or an earlier year. If you made nondeductible contributions to these IRAs for 2009, also see Pub. 590.
- You received a distribution from a Roth IRA. But if either (1) or (2) below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2004 or an earlier year.

2. Distribution code Q is shown in box 7 of Form 1099-R.

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2009.
- You had a 2008 or 2009 IRA 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 2009.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 16a. If the total amount distributed is a QCD, enter -0- on line 16b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 16b unless

Exception 2 applies to that part. Enter "QCD" next to line 16b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than \$100,000. The amount of the QCD is limited to the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the distribution first is considered to be paid out of otherwise taxable income. See Pub. 590 for details.



You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), enter the total distribution on line 16a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 16b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 16b unless *Exception 2* applies to that part. Enter "HFD" next to line 16b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

See Pub. 590 for details.

More than one exception applies. If more than one exception applies, attach a statement showing the amount of each exception, instead of making an entry next to line 16b. For example: "Line 16b—\$1,000 Rollover and \$500 HFD."

More than one distribution. 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 you received an early distribution from your IRA and the total was not rolled over. See the instructions for line 54 on page 26 for details.

Lines 17a and 17b—Pensions and annuities. Use line 17a to report certain pension distributions. Use line 17b to report the taxable portion of those pension distributions.

You should receive a Form 1042-S or 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k), 403(b), and governmental 457(b) plans. For details on rollovers and lump-sum distributions, see page 15.

Report the part of any distribution that is effectively connected with the conduct of a trade or business in the United States on lines 17a and 17b. In general, the gross amount of any distribution that is not effectively connected income is subject to 30% withholding (unless reduced or eliminated by treaty). Report this income on Schedule NEC, line 7.

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 (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



If you received a Form 1042-S or 1099-R that shows federal income tax withheld, attach it to Form 1040NR.

Effectively connected pension distributions. If you performed services in the United States while you were a nonresident alien, your income generally is effectively connected with the conduct of a U.S. trade or business. (See section 864 for details and exceptions.) If you worked in the United States after December 31, 1986, the part of each pension distribution that is attributable to the services you performed after 1986 is income that is effectively connected with a U.S. trade or business.

Example. You worked in the United States from January 1, 1980, through December 31, 1989 (10 years). You now receive monthly pension payments from your former U.S. employer's pension plan. 70% of each payment is attributable to services you performed

during 1980 through 1986 (7 years) and 30% of each payment is attributable to services you performed during 1987 through 1989 (3 years). Include 30% of each pension payment in the total amount that you report on line 17a. Include 70% of each payment in the total amount that you report in the appropriate column on Schedule NEC, line 7.

In most cases, the effectively connected pension distribution will be fully taxable in the United States, so you must enter it on line 17b. However, in some situations, you can report a

lower amount on line 17b. The most common situations are where:

- All or a portion of your pension payment is exempt from U.S. tax.
- A portion of your pension payment is attributable to after-tax contributions to the pension plan.
- The payment is rolled over to another retirement plan.

For more information, see chapter 3 of Pub. 519, Pub. 575, or Pub. 939.

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 (a) you did not contribute to the cost (defined on page 15) of your pension or annuity, or (b) you got your entire cost back tax free before 2009.

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 2009 on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939,

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, include any death benefit exclusion that you are entitled to (up to \$5,000) 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 2009 on Form 1040NR, line 17a.

- Enter the total pension or annuity payments received in 2009. Also, enter this amount on Form 1040NR, line 17a 1. _____
- Enter your cost in the plan at the annuity starting date 2. _____
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 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. _____
- Divide line 2 by the number on line 3 4. _____
- 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. _____
- Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet 6. _____
- Subtract line 6 from line 2 7. _____
- Enter the **smaller** of line 5 or line 7 8. _____
- 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 1042-S or Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1042-S or Form 1099-R 9. _____
- Was your annuity starting date before 1987?
 Yes. Leave line 10 blank.
 No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2009. You will need this number when you fill out this worksheet next year. 10. _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 15) 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 page 15) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

General Rule for Pensions and Annuities, to figure the taxable part to enter on line 17b. But if your annuity starting date (defined below) was after July 1, 1986, see *Simplified method* below to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$500 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can 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. If you received Form 1042-S, you must figure the taxable part 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 both of the following apply.

- The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- 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 page 14 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-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. You must figure your net investment if you received Form 1042-S.

Rollovers. Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA generally is not a tax-free distribution. Use lines 17a and 17b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP. For more details on rollovers, see Pub. 575.

Rollover to a plan other than a Roth IRA or a designated Roth account. 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 or box 2 of Form 1042-S. From the total on line 17a, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 17b. Also enter "Rollover" next to line 17b.

Special rules apply to partial rollovers of property. See Pub. 575.

Rollover to a Roth IRA (other than from a designated Roth account).

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 or box 2 of Form 1042-S. From the total on line 17a, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. Enter the remaining amount, even if zero, on line 17b.

Rollover to a Roth IRA or a designated Roth account from a designated Roth account. 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 or box 2 of Form 1042-S. From the total on line 17a, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 17b. Also, enter "Rollover" next to line 17b.

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 need to determine this on your own if you received Form 1042-S. 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 in a qualified rollover. For details, see the instructions for line 54 on page 26.

Enter the total distribution on line 17a and the taxable part on line 17b. For details, see Pub. 575.

Note. You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Line 18—Rental real estate, royalties, partnerships, trusts, etc. Report income or loss from rental real estate, royalties, partnerships, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs) on line 18. Use Schedule E (Form 1040) to figure the amount to enter on line 18 and attach Schedule E (Form 1040) to your return. For more detailed instructions for completing Schedule E, see the Instructions for Schedule E (Form 1040).

Note. If you are electing to treat income from real property located in the United States as effectively connected with a U.S. trade or business, see *Income You Can Elect To Treat as Effectively Connected With a U.S. Trade or Business* on page 7 for more details on the election statement you must attach. If you do not make the election, report rental income on Schedule NEC, line 6. See *Income from Real Property* in chapter 4 of Pub. 519 for more details.

Line 19—Farm income or (loss). Report farm income and expenses on line 19. Use Schedule F (Form 1040) to figure the amount to enter on line 19 and attach Schedule F (Form 1040) to your return. For more detailed instructions for completing Schedule F, see the Instructions for Schedule F (Form 1040). Also see Pub. 225, *Farmer's Tax Guide*, for samples of filled-in forms and schedules and a list of important dates that apply to farmers.

Line 20—Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2009. Report on line 20 the part, if any, you received that is more than \$2,400. If you made contributions to a governmental unemployment compensation program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions.

If you received an overpayment of unemployment compensation in 2009 and you repaid any of it in 2009, reduce the amount you otherwise would be required to report on line 20 by the amount you repaid. Enter the result on line 20. However, if the result is zero or less, enter -0- on line 20. Also, enter "Repaid" and the amount you repaid on

the dotted line next to line 20. If, in 2009, you repaid unemployment compensation that you included in gross income in an earlier year, you can 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 line 21 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 Income* in Pub. 525. Examples of income to report on line 21 include the following.

Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2009, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040NR.



You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the *Instructions for Form 5329*.

Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2009, and (b) they were not included in a qualified rollover. See Pub. 969.



You may have to pay an additional tax if you received a taxable distribution from an HSA or Archer MSA. See the *Instructions for Form 8889 for HSAs* or the *Instructions for Form 8853 for Archer MSAs*.

Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.

Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526, Charitable Contributions. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 57 on page 27.

Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

Canceled debts. These amounts may be shown in box 2 of Form 1099-C or Form 1042-S. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to www.irs.gov and enter “canceled debt” or “foreclosure” in the search box.

Nontaxable income. Do not report nontaxable amounts on line 21. Nontaxable amounts include vouchers or payments made for such vouchers of \$3,500 or \$4,500 you received under the CARS “cash for clunkers” program to buy or lease a new fuel-efficient automobile.

Report other income on Schedule NEC if it is not effectively connected with a U.S. trade or business.

Line 22—Treaty-exempt income. Report on line 22 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 23. You must complete item L on page 5 of Form 1040NR to report income that is exempt from U.S. tax.

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2009, you can deduct on line 24 up to \$250 of qualified expenses you paid in 2009. You may be able to deduct expenses that are more than the \$250 limit on Schedule A (Form 1040NR), line 9. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of Form W-2.

For more details, see Pub. 529.

Line 25—Health savings account (HSA) deduction. You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2009. See Form 8889.

Line 26—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 generally is limited to moves to or within the United States or its possessions. If you meet these requirements, see Pub. 521. Use Form 3903 to figure the amount to enter on this line.

Line 27—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

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 the amount you paid for health insurance for yourself, your spouse, and your 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 2009, 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.

Note. If, during 2009, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "United States Treasury-HCTC," or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

If you qualify to take the deduction, use the worksheet below to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the worksheet below to figure your deduction if either of the following applies.

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

Line 29—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 30—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 beginning on page 11.

Line 31—IRA deduction. If you made contributions to a traditional individual retirement arrangement (IRA) for 2009, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by June 1, 2010, that shows all contributions to your traditional IRA for 2009.

TIP *If you made any nondeductible contributions to a traditional IRA for 2009, you must report them on Form 8606.*

Use the worksheet starting on page 18 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA for 2009 or treat them as nondeductible contributions.
2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 46 on page 23.
3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings

contributions credit. See the instructions for line 46 on page 23.

4. If you made contributions to your IRA in 2009 that you deducted for 2008, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You cannot deduct contributions to your spouse's IRA.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 16a and 16b that begin on page 12.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

9. If the total of your IRA deduction on line 31 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2009, see Pub. 590 for special rules.

10. You may be able to deduct up to an additional \$3,000 if all the following conditions are met.

a. You must have been a participant in a 401(k) plan under which the employer matched at least 50% of your contributions to the plan with stock of the company.

b. You must have been a participant in the 401(k) plan 6 months before the employer filed for bankruptcy.

c. The employer (or a controlling corporation) must have been a debtor in a bankruptcy case in an earlier year.

d. The employer (or any other person) must have been subject to indictment or conviction based on business transactions related to the bankruptcy.

If this applies to you, do not use the worksheet on pages 18 and 19. Instead, use the worksheet in Pub. 590.

TIP *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.*

Self-Employed Health Insurance Deduction Worksheet—Line 28

Keep for Your Records



- Before you begin:**
- ✓ If, during 2009, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the *Note* above.
 - ✓ Be sure you have read the *Exception* above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2009 for health insurance coverage established under your business for 2009 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. 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 27 2. _____
3. **Self-employed health insurance deduction.** Enter the smaller of line 1 or line 2 here and on Form 1040NR, line 28 3. _____

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

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 still can 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 Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You

also are covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 8815 or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

IRA Deduction Worksheet—Line 31

Keep for Your Records



If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2009.

Before you begin:

- ✓ Be sure you have read the list on page 17. You may not be eligible to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 34 (see the instructions for line 34 on page 21).
- ✓ If you checked filing status box 3, 4, or 5, and you lived apart from your spouse for all of 2009, enter "D" on the dotted line next to Form 1040NR, line 31. If you do not, you may get a math error notice from the IRS.

1. Were you covered by a retirement plan (see page 18)? Yes No

Next. If you checked "No" on line 1, skip lines 2 through 6, enter the applicable amount below on line 7, and go to line 8.

- \$5,000, if under age 50 at the end of 2009.
 - \$6,000, if age 50 or older but under age 70½ at the end of 2009.
- Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.

- Single, or you checked filing status box 3, 4, or 5, and you **lived apart** from your spouse for all of 2009, enter \$65,000
- Qualifying widow(er), enter \$109,000
- You checked filing status box 3, 4, or 5, and you lived with your spouse at any time in 2009, enter \$10,000

2.

3. Enter the amount from Form 1040NR, line 23 3.

4. Enter the total of the amounts from Form 1040NR, lines 24 through 30, plus any write-in adjustments you entered on the dotted line next to line 34 4.

5. Subtract line 4 from line 3. 5.

6. Is the amount on line 5 less than the amount on line 2?

No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

Yes. Subtract line 5 from line 2. Follow the instruction below that applies to you.

- If single, or you checked filing status box 3, 4, or 5, and the result is \$10,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$5,000, if under age 50 at the end of 2009.
 - ii. \$6,000, if age 50 or older but under age 70½ at the end of 2009.

Otherwise, go to line 7.

6.

- If qualifying widow(er), and the result is \$20,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$5,000, if under age 50 at the end of 2009.
 - ii. \$6,000 if age 50 or older but under age 70½ at the end of 2009.

Otherwise, go to line 7.

IRA Deduction Worksheet—Line 31 (continued)

7.	Multiply line 6 by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.			
	<ul style="list-style-type: none"> • Single, or you checked filing status box 3, 4, or 5, multiply by 50% (.50) (or by 60% (.60) if you are age 50 or older at the end of 2009) • Qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) if you are age 50 or older at the end of 2009). But if you checked "No" on line 1, then multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2009) 	7.		
8.	Enter the total of your wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 17 for exceptions.	8.		
9.	Enter the earned income you received as a self-employed individual or a partner. Generally, this is your net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040NR, line 27. If zero or less, enter -0-. For more details, see Pub. 590	9.		
10.	Add lines 8 and 9	10.		
11.	Enter traditional IRA contributions made, or that will be made by April 15, 2010, for 2009 to your IRA	11.		
12.	Enter the smallest of line 7, 10, or 11. This is the most you can deduct. Enter this amount on Form 1040NR, line 31. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12.		

Student Loan Interest Deduction Worksheet—Line 32

Keep for Your Records



Before you begin: ✓ Figure any amount to be entered on the dotted line next to line 34 (see the instructions for line 34 on page 21).
 ✓ See the instructions for line 32 that begin on this page.

1.	Enter the total interest you paid in 2009 on qualified student loans (see page 20). Do not enter more than \$2,500	1.	
2.	Enter the amount from Form 1040NR, line 23	2.	
3.	Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 34	3.	
4.	Subtract line 3 from line 2	4.	
5.	Is line 4 more than \$60,000? <input type="checkbox"/> No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8. <input type="checkbox"/> Yes. Subtract \$60,000 from line 4	5.	
6.	Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	6.	
7.	Multiply line 1 by line 6	7.	
8.	Student loan interest deduction. Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 32. 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.)	8.	

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 2009.

See Pub. 590 for more details.

TIP You may be able to take the retirement savings contributions credit. See the instructions for line 46 on page 23.

Line 32—Student loan interest deduction. You can take this deduction if all of the following apply.

- You paid interest in 2009 on a qualified student loan (see page 20).
- You checked filing status box 1, 2, or 6.
- Your modified AGI is less than \$75,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2009 tax return.

Use the worksheet on this page to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,650 for 2009), or
 - c. You could be claimed as a dependent on someone else's return.

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. 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 benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- 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.

Eligible student. 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 workload for the course of study he or she was pursuing.

Line 33—Domestic production activities deduction. You may be able to deduct up to 6% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
 - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States;

- b. Any qualified film you produced; or
- c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

In certain cases, the earlier references to the United States include Puerto Rico.

For details, see Form 8903 and its instructions.

Deduction for Exemptions Worksheet—Line 39

See the instructions for line 39 beginning on page 21.

Keep for Your Records



Caution: If you are filing for a qualified disability trust (see page 22), use this worksheet only if the trust's modified AGI* is more than \$166,800. Also, skip line 1, enter \$3,650 on line 2, enter the trust's modified AGI on line 3, and enter \$166,800 on line 4.

1. Is the amount on Form 1040NR, line 36, more than the amount shown on line 4 below for your filing status?
 - No. Stop.** Multiply \$3,650 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 39.
 - Yes.** Go to line 2.
2. Multiply \$3,650 by the total number of exemptions claimed on Form 1040NR, line 7d 2. _____
3. Enter the amount from Form 1040NR, line 36 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 \$166,800
 - Box 3, 4, or 5, enter \$125,100
 - Box 6, enter \$250,200
 } 4. _____
5. Subtract line 4 from line 3 5. _____
6. Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5)?
 - Yes.** Multiply \$2,433 by the total number of exemptions claimed on Form 1040NR, line 7d. Enter the result here and on Form 1040NR, line 39. **Do not** complete the rest of this worksheet.
 - No.** Divide line 5 by \$2,500 (\$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. Divide line 8 by 3.0 9. _____
10. **Deduction for exemptions.** Subtract line 9 from line 2. Enter the result here and on Form 1040NR, line 39 10. _____

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

Line 34. Include in the total on line 34 any of the following write-in 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 34, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."
- Reforestation amortization and expenses (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)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions settled or decided after October 22, 2004, involving certain unlawful

discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."

• Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided after December 19, 2006, that substantially contributed to the detection of tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 35—Adjusted gross income. If line 35 is less than zero, you may have a net operating loss that you can carry to another tax year. See Form 1045 and its instructions for details.

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

Line 37—Itemized deductions. Enter the total itemized deductions from line 17 of Schedule A on page 3 of the form.

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 39—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 \$3,650 by the total number of exemptions entered on line 7d. If you were a resident of South Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. effectively connected income bears to your total income. For details, see Pub. 519. But use the worksheet on page 20 to figure the amount, if any, to enter on line 39 if your AGI from line 36 is more than \$166,800 if you checked filing status box 1 or 2; \$125,100 if you checked filing status box 3, 4, or 5; or \$250,200 if you checked filing status box 6.

Estates. If you are filing for an estate, enter \$600 on line 39.

Qualified Dividends and Capital Gain Tax Worksheet—Line 41

Keep for Your Records



Before you begin: ✓ See the instructions for line 41 on page 22 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 40	1. _____	
2. Enter the amount from Form 1040NR, line 10b	2. _____	
3. Are you filing Schedule D (Form 1040)?		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-.	3. _____	}
<input type="checkbox"/> No. Enter the amount from Form 1040NR, line 14.	4. _____	
4. Add lines 2 and 3	4. _____	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. _____	
6. Enter the smaller of:		
• The amount on line 1, or		}
• \$33,950 (\$67,900 if you checked filing status box 6)	6. _____	
7. Is the amount on line 5 equal to or more than the amount on line 6?		
<input type="checkbox"/> Yes. Skip lines 7 and 8; go to line 9 and check the "No" box.		
<input type="checkbox"/> No. Enter the amount from line 5	7. _____	
8. Subtract line 7 from line 6	8. _____	
9. Are the amounts on lines 4 and 8 the same?		
<input type="checkbox"/> Yes. Skip lines 9 through 12; go to line 13.		
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4	9. _____	
10. Enter the amount from line 8 (if line 8 is blank, enter -0-)	10. _____	
11. Subtract line 10 from line 9	11. _____	
12. Multiply line 11 by 15% (.15)	12. _____	
13. Figure the tax on the amount on line 5. Use the Tax Table or Tax Computation Worksheet, whichever applies*	13. _____	
14. Add lines 12 and 13	14. _____	
15. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies*	15. _____	
16. Tax on all taxable income. Enter the smaller of line 14 or line 15 here and on Form 1040NR, line 41	16. _____	

*Estates and trusts must use the Tax Rate Schedules.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 39. If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$3,650 on line 39. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$166,800 use the worksheet on page 20 to figure the amount to enter on line 39. If you are filing for any other trust, enter \$100 on line 39.

Line 41—Tax. Include in the total on line 41 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.

Tax Table or Tax Computation Worksheet. If you are filing for an estate or trust, use the Tax Rate Schedules on page 58.

Individuals. If your taxable income (line 40) is less than \$100,000, you must use the Tax Table that begins on page 45 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 Computation Worksheet on page 57.

However, do not use the Tax Table, Tax Computation Worksheet, or Tax Rate Schedules to figure your tax if any of the following applies.

Form 8615. You generally must use Form 8615 to figure the tax for any child who had more than \$1,900 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business, and who:

1. Was under age 18 at the end of 2009,
2. Was age 18 at the end of 2009 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2009 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2009 or if neither of the child's parents was alive at the end of 2009, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1992, is considered to be age 18 at the end of 2009; a child born on January 1, 1991, is considered to be age 19 at the end of 2009; a child born on January 1, 1986, is considered to be age 24 at the end of 2009.

Schedule D Tax Worksheet. If you have to file Schedule D (Form 1040) and Schedule D, line 18 or line 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure the amount to enter on Form 1040NR, line 41.

Qualified Dividends and Capital Gain Tax Worksheet. If you do not have to use the Schedule D Tax Worksheet (see above), use the worksheet on page 21 to figure the amount to enter on Form 1040NR, line 41, if any of the following applies.

- You reported qualified dividends on Form 1040NR, line 10b.
- You do not have to file Schedule D (Form 1040) and you reported capital gain distributions on Form 1040NR, line 14.
- You are filing Schedule D (Form 1040) and Schedule D, lines 15 and 16, are both more than zero.

Schedule J (Form 1040). If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Line 42—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 on this page or you are claiming a net operating loss deduction, a general business credit, or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 38 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.

- \$46,700 if you checked filing status box 1 or 2.
- \$35,475 if you checked filing status box 3, 4, or 5.
- \$70,950 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 page 1 of the Instructions for Form 6251.

Adjustments and Preferences:

- Accelerated depreciation.
- Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Any general business credit in Part I of Form 3800.
- Empowerment zone and renewal community employment credit.
- Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.



Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's adjusted gross income on Form 1040NR, line 36, exceeds the child's earned income by more than \$6,700. To find out when Form 8615 must be used, see this page.

Credits

Line 44—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 7), and
2. Have paid or owe foreign tax on that income.

Generally, you must complete and attach Form 1116 to take this credit.

Exception. You do not have to complete Form 1116 to take this credit if all six 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 was from the passive category

(which includes most interest and dividend income).

3. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.

4. If you have dividend income from shares of stock, you held those shares for at least 16 days.

5. The total of your foreign taxes was not more than \$300.

6. All of your foreign taxes were:

a. Legally owed and not eligible for a refund, and

b. 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 six requirements, see *Election To Claim the Foreign Tax Credit Without Filing Form 1116* in the Instructions for Form 1116 to figure the amount to enter on Form 1040NR, line 44. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

Line 45—Credit for child and dependent care expenses. You may be able to take this credit if you paid someone to care for your qualifying child under age 13 or your dependent or spouse who could not care for himself or herself. For details, see the Instructions for Form 2441.

Line 46—Retirement savings contributions credit (saver's credit). You may be able to take this credit if you made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a

governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

- The amount on Form 1040NR, line 36, is more than \$27,750.

- The person(s) who made the qualified contribution or elective deferral:

1. Was born after January 1, 1992,
2. Is claimed as a dependent on someone else's 2009 tax return, or
3. Was a student (defined below).

You were a student if during any part of 5 calendar months of 2009 you:

- Were enrolled as a full-time student at a school, or

- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet. For more details, see Form 8880.


Line 47—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 9. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 45. Follow the three steps below to see if you can take the child tax credit.

Three Steps To Take the Child Tax Credit!

- Step 1. Make sure you have a qualifying child for the child tax credit. The child must be your dependent, under age 17 at the end of 2009, and meet all the conditions in the instructions for line 7c, column (4), on page 9.
- Step 2. Make sure you checked the box on Form 1040NR, line 7c, column (4), for each qualifying child.
- Step 3. Answer the following question to see if you can use the worksheet beginning on page 24 to figure your credit or if you must use Pub. 972.
-

Who Must Use Pub. 972

Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- District of Columbia first-time homebuyer credit, Form 8859.
- Residential energy efficient property credit, Form 5695, Part II.
- Yes.**  You must use Pub. 972 to figure your child tax credit. You also will need the form(s) listed above for any credit(s) you are claiming.
- No.** Use the worksheet beginning on page 24 to figure your credit.



- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2009, and meet all the conditions in the instructions for line 7c, column (4), on page 9.
- **Do not** use this worksheet if you answered “Yes” to the question in Who Must Use Pub. 972 on page 23. Instead, use Pub. 972

PART 1

1. Number of qualifying children: _____ X \$1,000.
Enter the result. 1

2. Enter the amount from Form 1040NR, line 36. 2

3. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR.

- Box 1, 2, or 6—\$75,000
- Box 3, 4, or 5—\$55,000

3

4. Is the amount on line 2 more than the amount on line 3?

No. Leave line 4 blank. Enter -0- on line 5, and go to line 6. 4

Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. (For example, increase \$425 to \$1,000, increase \$1,020 to \$2,000, etc.)

5. Multiply the amount on line 4 by 5% (.05). Enter the result. 5

6. Is the amount on line 1 more than the amount on line 5?

No. You cannot take the child tax credit on Form 1040NR, line 47. You also cannot take the additional child tax credit on Form 1040NR, line 61. Complete the rest of your Form 1040NR.

Yes. Subtract line 5 from line 1. Enter the result. 6

Go to Part 2 on the next page.



Before you begin Part 2: Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; or Form 8936.

PART 2

7. Enter the amount from Form 1040NR, line 43. 7

8. Add the following amounts from:

Form 1040NR, line 44	_____		
Form 1040NR, line 45	+ _____		
Form 1040NR, line 46	+ _____		
Form 5695, line 11	+ _____		
Form 8834, line 22	+ _____		
Form 8910, line 21	+ _____		
Form 8936, line 14	+ _____		
Enter the total.			8

9. Are the amounts on lines 7 and 8 the same?

Yes. You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7. 9

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Enter the amount from line 6. **This is your child tax credit.** Enter this amount on Form 1040NR, line 47. 10

TIP You may be able to take the **additional child tax credit** on Form 1040NR, line 61, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

Line 48. Include the following credits on line 48 and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.

Adoption credit. If you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2009, see the Instructions for Form 8839.

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2009 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You also may be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of this credit.

For details, see Form 5695.

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2009.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.

- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of this credit.

For details, see Form 5695.

Line 49—Other credits. Include the following credits on line 49 and check the appropriate box(es). If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- District of Columbia first-time homebuyer credit. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified plug-in electric vehicle credit. See Form 8834, Part I.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have a passive activity electric vehicle credit carried forward from a prior year. See Form 8834, Part II.
- Alternative motor vehicle credit. See Form 8910 if you placed an alternative motor vehicle (such as a qualified hybrid vehicle) in service during 2009 or converted a motor vehicle to a qualified plug-in electric drive motor vehicle and placed it in service after February 17, 2009.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- 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.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 53—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If 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 also must pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA 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.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 53 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR, line 8.

Line 54—Additional tax on IRAs, other qualified retirement plans, etc. 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 an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of 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 54. The taxable amount of the distribution is the part of the distribution you reported on Form 1040NR, line 16b or line 17b, or on Form 4972. Also, enter "No" under the heading "Other Taxes" to the left of line 54 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in box 7 of Form 1099-R, you received a Form 1042-S for the distribution, or you qualify for an exception for qualified higher education expenses or qualified first-time

homebuyer distributions, you must file Form 5329.

Line 55—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 Pub. 519 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 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 also may 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 56—Household employment taxes. If any of the following apply, see Schedule H (Form 1040) and its instruction to find out if you owe these taxes.

1. You paid any one household employee (defined later on this page) cash wages of \$1,700 or more in 2009. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2009 and was a student.
2. You withheld federal income tax during 2009 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2008 or 2009 to household employees.

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 57—Total tax. Include in the total on line 57 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 57, enter the amount of the tax and identify it as indicated.

Additional taxes on the following.

- Health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
- An HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
- Archer MSA distributions (see Form 8853). Identify as "MSA."
- Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

Recapture of the following credits.

- Investment credit (see Form 4255). Identify as "ICR."
- First-time homebuyer credit (see Form 5405). Identify as "FTHCR."
- Low-income housing credit (see Form 8611). Identify as "LIHCR."
- Qualified electric vehicle credit (see Form 8834). Identify as "QEVCR."
- Indian employment credit (see Form 8845). Identify as "IECR."
- New markets credit (see Form 8874). Identify as "NMCR."
- Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."
- Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
- Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

Recapture of federal mortgage subsidy. If you sold your home in 2009 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."

Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified AGI is more than \$125,000, see Pub. 502. Identify as "COBRA."

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 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 Form W-2 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 (see Form 4970). Identify as "ADT."

Excise tax on insider stock compensation from an expatriated corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See section 4985. Identify as "ISC."

Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in box 12 of Form W-2 with code Z or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

Interest on the tax due on installment income from the sale of certain residential lots and timehares. Identify as "453(l)(3)."

Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

Payments

Line 58—Federal income tax withheld. Enter all federal income tax withheld.

Line 58a. Enter on line 58a the total of any tax withheld and shown on Form(s) W-2, 1042-S, and 1099. The

amount withheld should be shown in box 2 of Form W-2; in box 4 of Form 1099-R; and in box 9 of Form 1042-S. Attach all Form(s) W-2 and 1042-S to the front of your return. Attach Form(s) 1099 to the front of your return if federal income tax was withheld.

Line 58b. Enter on line 58b any tax withheld by a partnership and shown on Form(s) 8805. Attach a copy of all Form(s) 8805 to the back of your return.

Line 58c. Enter on line 58c any tax withheld on dispositions of U.S. real property interests and shown on Form(s) 8288-A. Attach a copy of all Form(s) 8288-A to the front of your return.

Line 58d. Enter on line 58d the total of any tax withheld on income that is not effectively connected with your U.S. trade or business. This income is shown on Schedule NEC.

TIP Be sure to attach to the front of your return a copy of all Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A. Attach to the front of your return Form(s) 1099-R if tax was withheld. Be sure to attach to the back of your return all Form(s) 8805.

Line 59—2009 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2009. Include any overpayment that you applied to your 2009 estimated tax from:

- Your 2008 return, or
- An amended return (Form 1040X).

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 of the payments you made in 2009 and show the name(s) and identifying number(s) under which you made them.

Line 60—Government retiree credit. Complete Schedule M (Form 1040A or 1040) to take the government retiree credit. You can take this credit if you received a pension or annuity payment in 2009 for service performed for the U.S. Government or any state or local government (or any agency of one or more of these) and the service was not covered by social security. The credit is \$250.

Line 61—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 9. 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 47 on page 23.
2. Read the TIP at the end of your Child Tax Credit Worksheet on page 25. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 62—Amount paid with request for extension to file. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form or by electronic funds withdrawal or credit or debit card. If you paid by credit or debit card, do not include on line 62 the convenience fee you were charged.

Line 63—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2009 and total wages of more than \$106,800, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$6,621.60. But if any one employer withheld more than \$6,621.60, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the

overcollection, you can file a claim for refund using Form 843.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040NR. Instead, use Form 843.

For more details, see Pub. 505.

Line 64—Other payments. Check the box(es) on line 64 to report any credit from Form 2439, 4136, 8801 (line 29), or 8885.

Line 65—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2009.

Refund

Line 67— Amount overpaid. If line 67 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 2010 on page 39.

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 67 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). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Lines 68a through 68e—Direct deposit of refund.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on page 29.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

Sample Check—Lines 68b Through 68d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$ 1234.00
DOLLARS

ANYPLACE BANK
Anyplace, LA 70000

For
1: 250250025 | 202020 | 86 | 1234

Routing Number (line 68b)
Account Number (line 68d)

Do not include the check number

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

If you want us to directly deposit the amount shown on line 68a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 68a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
 - Complete lines 68b through 68d if you want your refund deposited to only one account.
- Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited to your account, do not check the box on line 68a. Draw a line through the boxes on lines 68b and 68d.



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Note. Your choice of direct deposit is only valid for the current year. You can choose another method to receive your refund next year.

TreasuryDirect®. You can request a deposit of your refund to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

U.S. Series I Savings Bonds. You can use your refund to buy up to \$5,000 in U.S. Series I Savings Bonds. The amount you request must be a multiple of \$50. You do not need a TreasuryDirect® account to do this. See the Form 8888 instructions for details.

Line 68b. 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 on page 28, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 68b if:

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 68c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the “Savings” box.

Line 68d. 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 on page 28, the account number is 20202086. Do not include the check number.

For all direct deposits, the name on the return must match the name on the bank account. You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer’s own account).

Individual Retirement Arrangement (IRA). You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee of your account of the year to which the deposit is to be applied unless the trustee will not accept a deposit for 2009. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2009 return during 2010 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2010. If you designate your deposit to be for 2009, you must verify that the deposit actually was made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2009. In that case, you must file an amended 2009 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of the year) to a traditional IRA or Roth IRA for 2009. The limit for 2010 is also \$5,000

(\$6,000 if age 50 or older at the end of 2010). A higher limit may apply for 2009 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year. You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590.

Line 68e. If you want your refund mailed to an address not listed on page 1 of Form 1040NR, enter that address here. See *Foreign address* on page 7 for information on entering a foreign address.

Note. If the address on page 1 is not in the United States, you can enter an address in the United States on line 68e. However, if the address on page 1 is in the United States, the IRS cannot mail a refund to a different address in the United States.

Line 69—Applied to 2010 estimated tax. Enter on line 69 the amount, if any, of the overpayment on line 67 you want applied to your 2010 estimated tax. This election cannot be changed.

Amount You Owe

Line 70—Amount you owe.



To save interest and penalties, pay your taxes in full by the due date. You do not have to pay if line 70 is under \$1.

Include any estimated tax penalty from line 71 in the amount you enter on line 70.

You can pay by check, money order, credit or debit card, or the electronic federal tax payment system. Do not include any estimated tax payment for 2010 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. 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 “2009 Form 1040NR” and your name, address, daytime phone number, and identifying number (SSN, ITIN, or EIN) on your payment.

To help 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 ^{XX}/₁₀₀”).

To pay by credit or debit card. To pay by credit or debit card, call toll-free or visit the website of one of the service providers listed on page 30 and follow the instructions. A convenience fee will be charged by the service provider. This fee is deductible as a miscellaneous itemized deduction


subject to the 2%-of-AGI limit on your 2010 income tax return. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

RBS WorldPay, Inc.
1-888-9-PAY-TAX™ (1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

To pay by electronic federal tax payment system (EFTPS). You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.eftps.gov or, if you are in the United States, call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

 **TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2010. See Income Tax Withholding and Estimated Tax Payments for 2010 on page 39.

What if you cannot pay? If you cannot pay the full amount shown on line 70 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. Generally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due. You also must 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 or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to www.irs.gov, click "I Need To" and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 on or before the due date for filing your return, not including extensions. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date of your return, not including extensions. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 71—Estimated tax penalty.

You may owe this penalty if:

- Line 70 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.

For most people, the "tax shown on your return" is the amount on your 2009 Form 1040NR, line 57, minus the total of any amounts shown on lines 60 and 61, and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8801 (line 29 only), 8885, and 8919.

Also, subtract from line 57 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any look-back interest due under section 167(g) or 460(b), any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and any recapture of COBRA premium assistance.

When figuring the amount on line 57, include the amount on line 56 only if lines 58a through 58d are 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 56.

Exception. You will not owe the penalty if your 2008 tax return was for a tax year of 12 full months and **any** of the following applies.

1. You had no tax shown on your 2008 return and you were a U.S. citizen or resident for all of 2008.
2. The total of lines 58a through 58d, 59, 63, and 65 on your 2009 return is at least 100% of the tax shown on your 2008 return. (But see Caution on

this page.) Your estimated tax payments for 2009 must have been made on time and for the required amount.

3. The total of lines 58a through 58d, 59, 63 and 65 on your 2009 return is at least 90% of the tax shown on your 2008 return, your AGI shown on your 2008 return was less than \$500,000 (less than \$250,000 if you checked filing status box 3, 4, or 5 for 2009), and you certify on Form 2210 (or 2210-F for farmers and fishermen) that more than 50% of the gross income on your 2008 return was from a small business. A small business is one that had an average of fewer than 500 employees for 2008. See Form 2210 (or 2210-F) and its instructions for details. Your estimated tax payments for 2009 must have been made on time and for the required amount.



CAUTION If your 2008 AGI was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2009), item (2) applies only if the total of lines 58a through 58d, 59, 63, and 65 on your 2009 tax return is at least 110% of the tax shown on your 2008 return. This rule does not apply to farmers and fishermen or if item (3) applies.



TIP The IRS will waive the penalty to the extent any underpayment is due to adjustments to the income tax withholding tables that took effect in spring 2009. You must request a waiver by filing Form 2210 or 2210-F with your return.

Figuring the penalty. If the *Exception* earlier 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.

Enter the penalty on line 71. Add the penalty to any tax due and enter the total on line 70. If you are due a refund, subtract the penalty from the overpayment you show on line 67. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



TIP Because Form 2210 is complicated, you can leave line 71 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. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the

Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2009 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 digits the designee chooses as his or her personal identification number (PIN).

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 also are 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),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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 will end automatically no later than the due date (without regard to extensions) for filing your 2010 tax return (see *When To File* on page 5). If you wish to revoke the authorization before it ends, see Pub. 947.

Signature

See *Sign Your Return* on page 39 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions



CAUTION Do not include on Schedule A (Form 1040NR) items deducted elsewhere, such as on Form 1040NR or Schedule C, C-EZ, E, or F (Form 1040).

Note. Except as provided below, include only deductions and losses properly allocated and apportioned to income effectively connected with a U.S. trade or business. Do not include deductions and/or losses that relate to exempt income or to income that is not effectively connected with a U.S. trade or business. See section 861(b).

Exception. You can deduct certain charitable contributions and casualty and theft losses even if they do not relate to your effectively connected income. See *Gifts to U.S. Charities* below, and *Casualty and Theft Losses* on page 33.

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 2009 on income connected with a U.S. trade or business. If, during 2009, 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 11.

Gifts to U.S. Charities

Lines 4 Through 7

You can deduct contributions or gifts you gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You also can 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. You can access Pub. 78 at www.irs.gov under *Charities and Non-Profits*, then *Contributors*.
- If in the United States, call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of U.S. qualified charitable organizations include the following.

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions you can deduct.

Contributions can be in cash, 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 can take the actual cost of gas and oil or 14 cents a mile. 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 generally can deduct only 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 or to certain items or benefits of token value. 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 can deduct only \$30.

Gifts of \$250 or more. You can 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.

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.

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.



TIP 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 can deduct.

See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 36.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 36.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Contributions you cannot deduct.

- 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 Schedule A, line 9. See page 33.
- 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 gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

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 you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you also must attach a statement from the charitable organization to your return. The organization can use Form 1098-C to provide the required information. If your total deduction is over \$5,000, you also may have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below). See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

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 also should 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.



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 AGI 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 also may be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct nonbusiness casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than \$500, and
2. The total amount of all losses during the year (reduced by the \$500 limit discussed in (1) above) is more than 10% of the amount shown on Form 1040NR, line 36.

Exception for disaster losses. The 10%-of-AGI limitation does not apply to a casualty loss that occurred in an area determined by the President of the United States to warrant federal disaster assistance.

For information on disaster losses, see Pub. 547.

Special rules apply if you had both gains and losses from nonbusiness

casualties or thefts. See Form 4684 and its instructions for details.

Use Schedule A, line 11, 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.

Job Expenses and Certain Miscellaneous Deductions

Note. Miscellaneous deductions are allowed only if and to the extent they are directly related to your effectively connected income. You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040NR, line 36.

Pub. 529 discusses the types of expenses you can and cannot deduct.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- 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.
- 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 ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2) below applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses that you otherwise would report on line 9.



If you used your own vehicle, are using the standard mileage rate, and (2) earlier 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.



Do not include on line 9 any educator expenses you deducted on Form 1040NR, line 24.

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies 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. 970.

Line 10

Enter the fees you paid for preparation of your tax return. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 11 instead of this line.

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 36 and 42b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 16

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 16. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 16. These expenses are:

- Casualty and theft losses of income-producing property from Form 4684, lines 36 and 42b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 17

Use the worksheet on this page to figure the amount to enter on line 17 if the amount on Form 1040NR, line 36, is over \$166,800 (\$83,400, if you checked filing status box 3, 4, or 5).

Itemized Deductions Worksheet—Line 27

Keep for Your Records



- Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16
- Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16.
- Is the amount on line 2 less than the amount on line 1?
 No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
 Yes. Subtract line 2 from line 1
- Multiply line 3 by 80% (.80)
- Enter the amount from Form 1040NR, line 36
- Enter: \$166,800 (\$83,400 if you checked filing status box 3, 4, or 5)
- Is the amount on line 6 less than the amount on line 5?
 No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
 Yes. Subtract line 6 from line 5
- Multiply line 7 by 3% (.03)
- Enter the **smaller** of line 4 or line 8
- Divide line 9 by 1.5
- Subtract line 10 from line 9
- Total itemized deductions.** Subtract line 11 from line 1. Enter the result here and on Schedule A, line 17

Instructions for Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business

Enter your income in the row that lists the correct category of income and in the column that lists the correct tax rate under a tax treaty or the general U.S. tax rules. Use column (d) if the income is subject to a 0% rate. Include income only to the extent it is not effectively connected with the conduct of a trade or business in the United States.

Withholding of tax at the source.

Tax must be withheld at the source on income not effectively connected with a U.S. trade or business that is paid to nonresident aliens. The withholding is generally at a 30% rate. The tax must be withheld by the person that pays the income. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Exceptions. There are exceptions to the general rule. The withholding tax rate may be lower or the income may be exempt if your country of tax residence 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.

Categories of noneffectively connected income. The following list gives only a general idea of the types of income to include on Schedule NEC. The instructions for a specific line include more information and any exceptions to withholding. For more information, see Pub. 519 and Pub. 515.

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.

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 2009. Include these gains only if you were in the United States at least 183 days during 2009.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see Pub. 519 for exceptions). You must report the full amount of your winnings unless you are a resident of Canada. See *Line 10a and 10b—Gambling winnings-Residents of Canada* and *Line 11—Gambling winnings-Residents of countries other than Canada*, on this page.

Lines 1a and 1b—Dividends. Except as provided below, include all dividends paid by U.S. corporations on line 1a. Include all U.S. source dividends paid by foreign corporations on line 1b. A dividend includes a substitute dividend payment made to the transferor of a security in a securities lending transaction or a sale-repurchase transaction that would be treated as a dividend if it were a distribution on the transferred security.

Exceptions. The following items of dividend income that you received as a nonresident alien generally are exempt from the 30% tax.

- Interest-related dividends received from a mutual fund.
- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
- If a U.S. corporation received most of its gross income from the active conduct of a foreign business, the part of the dividend attributable to the foreign gross income.
- U.S. source dividends paid by certain foreign corporations.

For more information, including other exceptions to withholding, see *Dividends* in Pub. 519 and *Dividends* in Pub. 515.

Lines 2a through 2c—Interest.

Include all interest on the appropriate line 2a, 2b, or 2c.

Exceptions. The following items of interest income that you received as a nonresident alien generally are exempt from 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.
- Portfolio interest on obligations issued after July 18, 1984.

For more information, including other exceptions to withholding, see *Interest* in Pub. 519 and *Interest* in Pub. 515.

Line 6—Real property income and natural resources royalties. Enter income from real property on line 6. Do not include any income that you elected to treat as effectively connected and included on line 18 on Form 1040NR, page 1. For more information, see the instructions for line 18 on page 15.

Line 8—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 2009 and the amount of any benefits you repaid in 2009. 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 of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 8 of Schedule NEC. Attach a copy of each Form SSA-1042S and RRB-1042S to the front of Form 1040NR.

Line 9—Capital gain. Enter the amount from Schedule NEC, line 18.

Lines 10a and 10b—Gambling winnings-Residents of Canada. If you are a resident of Canada who is not engaged in the trade or business of gambling, enter all gambling winnings on line 10a. Include proceeds from lotteries and raffles. Do not include winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You can deduct your U.S. source gambling losses to the extent of your U.S. source gambling winnings. Enter your gambling losses on line 10b. Enter your net gambling income on line 10c, column (c). If line 10b is more than line 10a, enter -0- on line 10c. A net loss from gambling activities is not deductible.

Line 11—Gambling winnings-Residents of countries other than Canada. If you are a resident of any country other than Canada and are not engaged in the trade or business of gambling, enter all gambling winnings on line 11, column (c). Include proceeds from lotteries and raffles. Do not include winnings from

blackjack, baccarat, craps, roulette, or big-6 wheel. You cannot offset losses against winnings and report the difference.

Line 12—Other. Include all U.S. source income that has not been reported on another line or is not excluded from tax. This includes prizes and awards.

Example. John is a resident of Canada who purchased stock in XYZ, a U.S. corporation. In 2009, XYZ paid dividends of \$1,000 to John. The U.S. withholding tax rate on these dividends is 30%. However, Article X of the tax treaty between the United States and

Canada limits the U.S. tax rate on these dividends to a maximum rate of 15%. John filed Form W-8BEN with XYZ to claim the lower treaty rate, and XYZ correctly withheld \$150. In addition, John has U.S. source gross gambling winnings of \$5,000 and U.S. source gambling losses of \$4,500. These items would be reported on Schedule NEC as shown in the example on this page.

Lines 16 through 18—Capital gains and losses from sales or exchanges of property. Include these gains only if you were in the United States at least 183 days during 2009. 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.

Enter the amount from line 18 on line 9.

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 7.

Schedule NEC Example—John Maple

Form 1040NR (2009)

Page **4**

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see page 35)

Nature of income	Enter amount of income under the appropriate rate of tax (see page 35)								
	(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)		
							%	%	
1 Dividends paid by:									
a U.S. corporations	1a		1,000						
b Foreign corporations	1b								

10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.									
a Winnings <u>5,000</u>									
b Losses <u>4,500</u>	10c			500					
11 Gambling winnings —Residents of countries other than Canada Note. Losses not allowed	11								
12 Other (specify) ▶	12								
13 Add lines 1a through 12 in columns (a)–(d)	13		1,000	500					
14 Multiply line 13 by rate of tax at top of each column	14		150	150					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a)–(d) of line 14. Enter the total here and on Form 1040NR, line 52 ▶	15						300		

Other Information (Page 5)

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the country in which you claimed residence for tax purposes during the tax year.

Item C

If you have completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration Services, then you have applied to become a green card holder (lawful permanent resident) of the United States.

Item D

If you checked "Yes" for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

Item E

Enter your visa type on the last day of the tax year. Examples are the following:

- J-1 Exchange visitor.
- H-1B Temporary worker with specialty occupation.
- F-1 Students-academic institutions.

Item F

If you have ever changed your visa type, check the "Yes" box. For example, you entered the United States in 2008 on an F-1 visa as an academic student. During 2009 you changed to a J-1 or H-1B visa as a teacher or researcher. You will check the "Yes" box.

Item G

Enter the dates you entered and left the United States during 2009 on short business trips, or to visit family, go on vacation, or return home briefly. If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. "Commute" means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in Pub. 519, chapter 1.

If you are in the United States on January 1, enter 1/1 as the first date

you entered the United States. If you are in the United States on December 31, do not enter any date departed.

Item H

Review your entry and passport stamps or other records to count the number of days you actually were present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Days of Presence in the United States* in Pub. 519, chapter 1. If you are not in the United States on any day of the year, enter -0-.

Item I

If you have filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

Item J

If you are filing this return for a trust, check the first "Yes" box. Check the second "Yes" box if you checked the first "Yes" box and at least one of the following statements applies to the trust.

- The trust (or any portion of the trust) is treated as a **grantor trust** under the grantor trust rules (sections 671 through 679) whether or not the person who is treated as the owner of the trust is a U.S. person.
- The trust made a **distribution or loan** to a U.S. person during the tax year.
- The trust received a **contribution** from a U.S. person during the tax year.

A U.S. person is a U.S. citizen or resident alien, a domestic partnership, a domestic corporation, an estate other than a foreign estate, or a domestic trust. See Pub. 519 for more information.

Item K

If you received total compensation of \$250,000 or more for 2009 check the first "Yes" box. If you checked the first "Yes" box, check the second "Yes" box if you are using an alternative method to determine the source of the compensation. Total compensation includes all compensation from sources within and without the United States.

If you check the second "Yes" box, you must attach a statement to your return. For details about the statement and the alternative method, see *Services performed partly within and partly without the United States* on page 10.

Item L

Line 1. If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item L. You can download the complete text of most U.S. tax treaties at www.irs.gov. 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 the information requested in item L.

Column (a), Country. Enter the treaty country which qualifies you for treaty benefits.

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

Column (d), Amount of exempt income in current tax year. Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

Line (e), Total. Add the amounts in column (d). Enter the total on line 1e and on page 1, line 22. Do not include this amount in the amounts entered on Form 1040NR, page 1, line 8 or 12.

If required, attach Form 8833.

Line 2. Check "Yes" if you are subject to tax in a foreign country on any of the income reported in line 1, column (d).

Example. Sara is a citizen of Italy and was a resident there until September 2008, when she moved to the United States to accept a position as a high school teacher at an accredited public school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2008 and plans to continue teaching through May 2010. Her salary per school year is \$40,000. Sara plans to return to Italy in June 2010 and resume her Italian residence. For calendar year 2009, Sara earned \$40,000 from her teaching position. She completes the table in item L on her 2009 tax return as shown in the example on page 38.

Item L—Tax Exempt Treaty Example

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	\$40,000
(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12			\$40,000



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

Treaty-based return position disclosure. 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.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

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

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical 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 an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.
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 otherwise are required to be disclosed total no more than \$10,000.

Sign Your Return

Form 1040NR is not considered a valid return unless you sign it. Be sure to date your return and show your occupation(s) 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. You can 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 Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A., and that the IRS approved.

A return prepared and signed by an agent must be accompanied by a power of attorney that specifically authorizes the representative to sign your return. Form 2848 can be used for this purpose.

Child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. 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.

Assemble Your Return

Assemble any schedules and forms behind Form 1040NR in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Attach a copy of Forms W-2, 1042-S, SSA-1042S, RRB-1042S, 8288-A, and 2439 to the front of Form 1040NR. Also attach Form(s) 1099-R to the front of Form 1040NR if tax was withheld. Attach Form 8805 to the back of your return. Enclose, but do not attach, any payment.

Do not attach correspondence or other items unless required to do so.

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and identifying number (SSN, ITIN, or ATIN) for each dependent you claim on line 7c. Check that each dependent's name and identifying number agrees with his or her identification document. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 7c, column (4).
- Check your math, especially for the child tax credit, total income, itemized deductions, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 41 on page 22.
- Be sure to enter your identifying number in the space provided on page 1 of Form 1040NR. If you are married and you checked filing status box 3 or 4 on page 1, also enter your spouse's information in the space provided on page 1. Check that your name and identifying number agree with your identification document such as your social security card or the IRS notice assigning your ITIN.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you received capital gain distributions but were not required to file Schedule D (Form 1040), make sure you checked the box on line 14.
- Remember to sign and date Form 1040NR and enter your occupation(s) in the United States.
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return* on this page.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 70 beginning on page 29 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.


What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

Income Tax Withholding and Estimated Tax Payments for 2010

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 2010 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens. If you have a pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax.

In general, you do not have to make estimated tax payments if you expect that your 2010 Form 1040NR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2010 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 2010 and you must pay estimated tax, use Form 1040-ES.

 **TIP** For more information on withholding or estimated tax payments, see *Paying Tax Though Withholding or Estimated Tax in Pub. 519.*

Do Both the Name and Identifying Number on Your Tax Forms Agree With Your Identification Document?

If not, certain deductions and credits may be reduced or disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record.



If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213. If the name or ITIN in the IRS notice is incorrect, call the Internal Revenue Service at 1-800-829-1040.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance.

You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, 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 pages 29 and 30 for details on how to pay any tax you owe.



You can deduct this gift on your 2010 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) 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. 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 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 live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and 556 for details.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us. See page 42 for the number.

Death of a Taxpayer

If a taxpayer died before filing a return for 2009, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after

the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are a court-appointed representative, file Form 1040NR for the decedent and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, see Pub. 559.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, visit www.irs.gov and click on "Individuals," then "International Taxpayers" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR instruction booklet. For example, if you are filing a 2006 return in 2010, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online in several ways by accessing the IRS website at www.irs.gov/businesses/small/international and then clicking on "Help With Tax

Questions - International Taxpayers." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics.

Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Volunteers will help you with claiming the credits and deductions you may be entitled to. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Take a copy of your 2008 tax return (if available), all your Forms W-2, 1042S, and 1099, for 2009, and any other information about your 2009 income and expenses.

Everyday Tax Solutions

In the United States you can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts, or look in the phone book under "United States Government, Internal Revenue Service." You can call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059.

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 beginning on page 7) when you write.

If you are outside the United States, you can call 215-516-2000 (English-speaking only). This number is not toll-free. Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in Beijing, Frankfurt, London, and Paris. 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.

Taxpayer Assistance

How can you get IRS tax forms and publications?

- You can download them from the IRS website Forms and Publications at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the Internal Revenue Service; 1201 N. Mitsubishi Motorway; Bloomington, IL 61705-6613 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 for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- The Español website, www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

If you are in the United States and want to get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number see Everyday Tax Solutions on page 41.

Interest and Penalties

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 70.

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 also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

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 can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

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 can be as much as 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.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 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. For a list of positions identified as frivolous, see Notice 2008-14, 2008-4 I.R.B. 310, available at www.irs.gov/irb/2008-04_IRB/ar12.html.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, 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.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* on this page. If you are in the United States, you will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2009 refund, see Refund Information beginning on this page.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number or individual taxpayer identification number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.

- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided.

The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

If you are inside the United States, call 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment can call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

If you are outside the United States call 215-516-2000 (English-speaking only). This number is not toll-free.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Refund Information

You can go online to check the status of your refund 3 to 4 weeks after you file your return.



Go to www.irs.gov and click on *Where's My Refund*. Have a copy of your tax return handy.

You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and

- The exact whole dollar amount of your refund.



Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access and are inside the United States, call:

- 1-800-829-1954 during the hours shown on page 42, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

TeleTax

Recorded tax information is available 24 hours a day, 7 days a week. TeleTax topics are on the IRS website at www.irs.gov/taxtopics/index.html. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil on-hand to take notes.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires filers and paid preparers to provide their social security number or other identifying number. If you fail to provide the requested information in a timely manner, you may be charged penalties and interest and be subject to criminal prosecution. We may also have to

disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the return; this could make the tax higher or delay any refund.

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 shown 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, and U.S. commonwealths or possessions 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 needed 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 other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat 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.

We welcome comments on forms.

If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 5.

Estimates of taxpayer burden.

The table below shows burden estimates as of October 2009 for taxpayers filing a 2009 Form 1040NR tax return. Time spent and out-of-pocket costs are presented separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040NR or 1040NR-EZ is 12 hours, with an average cost of \$194 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040NR are expected to have an average burden of about 13.6 hours, with an average cost of \$247 per return. Within each of these estimates there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* above.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040NR, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Form	Average Time Burden (Hours)	Average Cost
1040NR	13.6	\$247

IRS Customer Service Standards

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas.

- Access to information.
- Accuracy.
- Prompt refunds.

- Canceling penalties.
- Resolving problems.
- Simpler forms.
- Easier filing and payment options.

If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

Help With Unresolved Tax Issues

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the IRS, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.
2. Our service is free, confidential, and tailored to meet your needs.
3. You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just is not working as it should.
4. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
5. TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

6. TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

7. You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtoolkit.irs.gov.

Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is

demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. To learn more about the TAP, go to www.improveirs.org or call 1-888-912-1227 toll-free.

2009 Tax Table



See the instructions for line 41 on page 22 to see if you can use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 40 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 \$2,964. This is the tax amount he must enter on line 41 of his Form 1040NR.

Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,366	2,949	3,366
25,250	25,300	3,374	2,956	3,374
25,300	25,350	3,381	<u>2,964</u>	3,381
25,350	25,400	3,389	2,971	3,389

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
0	5	0	0	0
5	15	1	1	1
15	25	2	2	2
25	50	4	4	4
50	75	6	6	6
75	100	9	9	9
100	125	11	11	11
125	150	14	14	14
150	175	16	16	16
175	200	19	19	19
200	225	21	21	21
225	250	24	24	24
250	275	26	26	26
275	300	29	29	29
300	325	31	31	31
325	350	34	34	34
350	375	36	36	36
375	400	39	39	39
400	425	41	41	41
425	450	44	44	44
450	475	46	46	46
475	500	49	49	49
500	525	51	51	51
525	550	54	54	54
550	575	56	56	56
575	600	59	59	59
600	625	61	61	61
625	650	64	64	64
650	675	66	66	66
675	700	69	69	69
700	725	71	71	71
725	750	74	74	74
750	775	76	76	76
775	800	79	79	79
800	825	81	81	81
825	850	84	84	84
850	875	86	86	86
875	900	89	89	89
900	925	91	91	91
925	950	94	94	94
950	975	96	96	96
975	1,000	99	99	99
1,000				
1,000	1,025	101	101	101
1,025	1,050	104	104	104
1,050	1,075	106	106	106
1,075	1,100	109	109	109
1,100	1,125	111	111	111
1,125	1,150	114	114	114
1,150	1,175	116	116	116
1,175	1,200	119	119	119
1,200	1,225	121	121	121
1,225	1,250	124	124	124
1,250	1,275	126	126	126
1,275	1,300	129	129	129

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
1,300	1,325	131	131	131
1,325	1,350	134	134	134
1,350	1,375	136	136	136
1,375	1,400	139	139	139
1,400	1,425	141	141	141
1,425	1,450	144	144	144
1,450	1,475	146	146	146
1,475	1,500	149	149	149
1,500	1,525	151	151	151
1,525	1,550	154	154	154
1,550	1,575	156	156	156
1,575	1,600	159	159	159
1,600	1,625	161	161	161
1,625	1,650	164	164	164
1,650	1,675	166	166	166
1,675	1,700	169	169	169
1,700	1,725	171	171	171
1,725	1,750	174	174	174
1,750	1,775	176	176	176
1,775	1,800	179	179	179
1,800	1,825	181	181	181
1,825	1,850	184	184	184
1,850	1,875	186	186	186
1,875	1,900	189	189	189
1,900	1,925	191	191	191
1,925	1,950	194	194	194
1,950	1,975	196	196	196
1,975	2,000	199	199	199
2,000				
2,000	2,025	201	201	201
2,025	2,050	204	204	204
2,050	2,075	206	206	206
2,075	2,100	209	209	209
2,100	2,125	211	211	211
2,125	2,150	214	214	214
2,150	2,175	216	216	216
2,175	2,200	219	219	219
2,200	2,225	221	221	221
2,225	2,250	224	224	224
2,250	2,275	226	226	226
2,275	2,300	229	229	229
2,300	2,325	231	231	231
2,325	2,350	234	234	234
2,350	2,375	236	236	236
2,375	2,400	239	239	239
2,400	2,425	241	241	241
2,425	2,450	244	244	244
2,450	2,475	246	246	246
2,475	2,500	249	249	249
2,500	2,525	251	251	251
2,525	2,550	254	254	254
2,550	2,575	256	256	256
2,575	2,600	259	259	259
2,600	2,625	261	261	261
2,625	2,650	264	264	264
2,650	2,675	266	266	266
2,675	2,700	269	269	269

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
2,700	2,725	271	271	271
2,725	2,750	274	274	274
2,750	2,775	276	276	276
2,775	2,800	279	279	279
2,800	2,825	281	281	281
2,825	2,850	284	284	284
2,850	2,875	286	286	286
2,875	2,900	289	289	289
2,900	2,925	291	291	291
2,925	2,950	294	294	294
2,950	2,975	296	296	296
2,975	3,000	299	299	299
3,000				
3,000	3,050	303	303	303
3,050	3,100	308	308	308
3,100	3,150	313	313	313
3,150	3,200	318	318	318
3,200	3,250	323	323	323
3,250	3,300	328	328	328
3,300	3,350	333	333	333
3,350	3,400	338	338	338
3,400	3,450	343	343	343
3,450	3,500	348	348	348
3,500	3,550	353	353	353
3,550	3,600	358	358	358
3,600	3,650	363	363	363
3,650	3,700	368	368	368
3,700	3,750	373	373	373
3,750	3,800	378	378	378
3,800	3,850	383	383	383
3,850	3,900	388	388	388
3,900	3,950	393	393	393
3,950	4,000	398	398	398
4,000				
4,000	4,050	403	403	403
4,050	4,100	408	408	408
4,100	4,150	413	413	413
4,150	4,200	418	418	418
4,200	4,250	423	423	423
4,250	4,300	428	428	428
4,300	4,350	433	433	433
4,350	4,400	438	438	438
4,400	4,450	443	443	443
4,450	4,500	448	448	448
4,500	4,550	453	453	453
4,550	4,600	458	458	458
4,600	4,650	463	463	463
4,650	4,700	468	468	468
4,700	4,750	473	473	473
4,750	4,800	478	478	478
4,800	4,850	483	483	483
4,850	4,900	488	488	488
4,900	4,950	493	493	493
4,950	5,000	498	498	498

(Continued on page 46)

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
5,000				
5,000	5,050	503	503	503
5,050	5,100	508	508	508
5,100	5,150	513	513	513
5,150	5,200	518	518	518
5,200	5,250	523	523	523
5,250	5,300	528	528	528
5,300	5,350	533	533	533
5,350	5,400	538	538	538
5,400	5,450	543	543	543
5,450	5,500	548	548	548
5,500	5,550	553	553	553
5,550	5,600	558	558	558
5,600	5,650	563	563	563
5,650	5,700	568	568	568
5,700	5,750	573	573	573
5,750	5,800	578	578	578
5,800	5,850	583	583	583
5,850	5,900	588	588	588
5,900	5,950	593	593	593
5,950	6,000	598	598	598
6,000				
6,000	6,050	603	603	603
6,050	6,100	608	608	608
6,100	6,150	613	613	613
6,150	6,200	618	618	618
6,200	6,250	623	623	623
6,250	6,300	628	628	628
6,300	6,350	633	633	633
6,350	6,400	638	638	638
6,400	6,450	643	643	643
6,450	6,500	648	648	648
6,500	6,550	653	653	653
6,550	6,600	658	658	658
6,600	6,650	663	663	663
6,650	6,700	668	668	668
6,700	6,750	673	673	673
6,750	6,800	678	678	678
6,800	6,850	683	683	683
6,850	6,900	688	688	688
6,900	6,950	693	693	693
6,950	7,000	698	698	698
7,000				
7,000	7,050	703	703	703
7,050	7,100	708	708	708
7,100	7,150	713	713	713
7,150	7,200	718	718	718
7,200	7,250	723	723	723
7,250	7,300	728	728	728
7,300	7,350	733	733	733
7,350	7,400	738	738	738
7,400	7,450	743	743	743
7,450	7,500	748	748	748
7,500	7,550	753	753	753
7,550	7,600	758	758	758
7,600	7,650	763	763	763
7,650	7,700	768	768	768
7,700	7,750	773	773	773
7,750	7,800	778	778	778
7,800	7,850	783	783	783
7,850	7,900	788	788	788
7,900	7,950	793	793	793
7,950	8,000	798	798	798

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
8,000				
8,000	8,050	803	803	803
8,050	8,100	808	808	808
8,100	8,150	813	813	813
8,150	8,200	818	818	818
8,200	8,250	823	823	823
8,250	8,300	828	828	828
8,300	8,350	833	833	833
8,350	8,400	839	839	839
8,400	8,450	846	846	846
8,450	8,500	854	854	854
8,500	8,550	861	861	861
8,550	8,600	869	869	869
8,600	8,650	876	876	876
8,650	8,700	884	884	884
8,700	8,750	891	891	891
8,750	8,800	899	899	899
8,800	8,850	906	906	906
8,850	8,900	914	914	914
8,900	8,950	921	921	921
8,950	9,000	929	929	929
9,000				
9,000	9,050	936	936	936
9,050	9,100	944	944	944
9,100	9,150	951	951	951
9,150	9,200	959	959	959
9,200	9,250	966	966	966
9,250	9,300	974	974	974
9,300	9,350	981	981	981
9,350	9,400	989	989	989
9,400	9,450	996	996	996
9,450	9,500	1,004	1,004	1,004
9,500	9,550	1,011	1,011	1,011
9,550	9,600	1,019	1,019	1,019
9,600	9,650	1,026	1,026	1,026
9,650	9,700	1,034	1,034	1,034
9,700	9,750	1,041	1,041	1,041
9,750	9,800	1,049	1,049	1,049
9,800	9,850	1,056	1,056	1,056
9,850	9,900	1,064	1,064	1,064
9,900	9,950	1,071	1,071	1,071
9,950	10,000	1,079	1,079	1,079
10,000				
10,000	10,050	1,086	1,086	1,086
10,050	10,100	1,094	1,094	1,094
10,100	10,150	1,101	1,101	1,101
10,150	10,200	1,109	1,109	1,109
10,200	10,250	1,116	1,116	1,116
10,250	10,300	1,124	1,124	1,124
10,300	10,350	1,131	1,131	1,131
10,350	10,400	1,139	1,139	1,139
10,400	10,450	1,146	1,146	1,146
10,450	10,500	1,154	1,154	1,154
10,500	10,550	1,161	1,161	1,161
10,550	10,600	1,169	1,169	1,169
10,600	10,650	1,176	1,176	1,176
10,650	10,700	1,184	1,184	1,184
10,700	10,750	1,191	1,191	1,191
10,750	10,800	1,199	1,199	1,199
10,800	10,850	1,206	1,206	1,206
10,850	10,900	1,214	1,214	1,214
10,900	10,950	1,221	1,221	1,221
10,950	11,000	1,229	1,229	1,229

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
11,000				
11,000	11,050	1,236	1,236	1,236
11,050	11,100	1,244	1,244	1,244
11,100	11,150	1,251	1,251	1,251
11,150	11,200	1,259	1,259	1,259
11,200	11,250	1,266	1,266	1,266
11,250	11,300	1,274	1,274	1,274
11,300	11,350	1,281	1,281	1,281
11,350	11,400	1,289	1,289	1,289
11,400	11,450	1,296	1,296	1,296
11,450	11,500	1,304	1,304	1,304
11,500	11,550	1,311	1,311	1,311
11,550	11,600	1,319	1,319	1,319
11,600	11,650	1,326	1,326	1,326
11,650	11,700	1,334	1,334	1,334
11,700	11,750	1,341	1,341	1,341
11,750	11,800	1,349	1,349	1,349
11,800	11,850	1,356	1,356	1,356
11,850	11,900	1,364	1,364	1,364
11,900	11,950	1,371	1,371	1,371
11,950	12,000	1,379	1,379	1,379
12,000				
12,000	12,050	1,386	1,386	1,386
12,050	12,100	1,394	1,394	1,394
12,100	12,150	1,401	1,401	1,401
12,150	12,200	1,409	1,409	1,409
12,200	12,250	1,416	1,416	1,416
12,250	12,300	1,424	1,424	1,424
12,300	12,350	1,431	1,431	1,431
12,350	12,400	1,439	1,439	1,439
12,400	12,450	1,446	1,446	1,446
12,450	12,500	1,454	1,454	1,454
12,500	12,550	1,461	1,461	1,461
12,550	12,600	1,469	1,469	1,469
12,600	12,650	1,476	1,476	1,476
12,650	12,700	1,484	1,484	1,484
12,700	12,750	1,491	1,491	1,491
12,750	12,800	1,499	1,499	1,499
12,800	12,850	1,506	1,506	1,506
12,850	12,900	1,514	1,514	1,514
12,900	12,950	1,521	1,521	1,521
12,950	13,000	1,529	1,529	1,529
13,000				
13,000	13,050	1,536	1,536	1,536
13,050	13,100	1,544	1,544	1,544
13,100	13,150	1,551	1,551	1,551
13,150	13,200	1,559	1,559	1,559
13,200	13,250	1,566	1,566	1,566
13,250	13,300	1,574	1,574	1,574
13,300	13,350	1,581	1,581	1,581
13,350	13,400	1,589	1,589	1,589
13,400	13,450	1,596	1,596	1,596
13,450	13,500	1,604	1,604	1,604
13,500	13,550	1,611	1,611	1,611
13,550	13,600	1,619	1,619	1,619
13,600	13,650	1,626	1,626	1,626
13,650	13,700	1,634	1,634	1,634
13,700	13,750	1,641	1,641	1,641
13,750	13,800	1,649	1,649	1,649
13,800	13,850	1,656	1,656	1,656
13,850	13,900	1,664	1,664	1,664
13,900	13,950	1,671	1,671	1,671
13,950	14,000	1,679	1,679	1,679

(Continued on page 47)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
14,000				
14,000	14,050	1,686	1,403	1,686
14,050	14,100	1,694	1,408	1,694
14,100	14,150	1,701	1,413	1,701
14,150	14,200	1,709	1,418	1,709
14,200	14,250	1,716	1,423	1,716
14,250	14,300	1,724	1,428	1,724
14,300	14,350	1,731	1,433	1,731
14,350	14,400	1,739	1,438	1,739
14,400	14,450	1,746	1,443	1,746
14,450	14,500	1,754	1,448	1,754
14,500	14,550	1,761	1,453	1,761
14,550	14,600	1,769	1,458	1,769
14,600	14,650	1,776	1,463	1,776
14,650	14,700	1,784	1,468	1,784
14,700	14,750	1,791	1,473	1,791
14,750	14,800	1,799	1,478	1,799
14,800	14,850	1,806	1,483	1,806
14,850	14,900	1,814	1,488	1,814
14,900	14,950	1,821	1,493	1,821
14,950	15,000	1,829	1,498	1,829
15,000				
15,000	15,050	1,836	1,503	1,836
15,050	15,100	1,844	1,508	1,844
15,100	15,150	1,851	1,513	1,851
15,150	15,200	1,859	1,518	1,859
15,200	15,250	1,866	1,523	1,866
15,250	15,300	1,874	1,528	1,874
15,300	15,350	1,881	1,533	1,881
15,350	15,400	1,889	1,538	1,889
15,400	15,450	1,896	1,543	1,896
15,450	15,500	1,904	1,548	1,904
15,500	15,550	1,911	1,553	1,911
15,550	15,600	1,919	1,558	1,919
15,600	15,650	1,926	1,563	1,926
15,650	15,700	1,934	1,568	1,934
15,700	15,750	1,941	1,573	1,941
15,750	15,800	1,949	1,578	1,949
15,800	15,850	1,956	1,583	1,956
15,850	15,900	1,964	1,588	1,964
15,900	15,950	1,971	1,593	1,971
15,950	16,000	1,979	1,598	1,979
16,000				
16,000	16,050	1,986	1,603	1,986
16,050	16,100	1,994	1,608	1,994
16,100	16,150	2,001	1,613	2,001
16,150	16,200	2,009	1,618	2,009
16,200	16,250	2,016	1,623	2,016
16,250	16,300	2,024	1,628	2,024
16,300	16,350	2,031	1,633	2,031
16,350	16,400	2,039	1,638	2,039
16,400	16,450	2,046	1,643	2,046
16,450	16,500	2,054	1,648	2,054
16,500	16,550	2,061	1,653	2,061
16,550	16,600	2,069	1,658	2,069
16,600	16,650	2,076	1,663	2,076
16,650	16,700	2,084	1,668	2,084
16,700	16,750	2,091	1,674	2,091
16,750	16,800	2,099	1,681	2,099
16,800	16,850	2,106	1,689	2,106
16,850	16,900	2,114	1,696	2,114
16,900	16,950	2,121	1,704	2,121
16,950	17,000	2,129	1,711	2,129

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
17,000				
17,000	17,050	2,136	1,719	2,136
17,050	17,100	2,144	1,726	2,144
17,100	17,150	2,151	1,734	2,151
17,150	17,200	2,159	1,741	2,159
17,200	17,250	2,166	1,749	2,166
17,250	17,300	2,174	1,756	2,174
17,300	17,350	2,181	1,764	2,181
17,350	17,400	2,189	1,771	2,189
17,400	17,450	2,196	1,779	2,196
17,450	17,500	2,204	1,786	2,204
17,500	17,550	2,211	1,794	2,211
17,550	17,600	2,219	1,801	2,219
17,600	17,650	2,226	1,809	2,226
17,650	17,700	2,234	1,816	2,234
17,700	17,750	2,241	1,824	2,241
17,750	17,800	2,249	1,831	2,249
17,800	17,850	2,256	1,839	2,256
17,850	17,900	2,264	1,846	2,264
17,900	17,950	2,271	1,854	2,271
17,950	18,000	2,279	1,861	2,279
18,000				
18,000	18,050	2,286	1,869	2,286
18,050	18,100	2,294	1,876	2,294
18,100	18,150	2,301	1,884	2,301
18,150	18,200	2,309	1,891	2,309
18,200	18,250	2,316	1,899	2,316
18,250	18,300	2,324	1,906	2,324
18,300	18,350	2,331	1,914	2,331
18,350	18,400	2,339	1,921	2,339
18,400	18,450	2,346	1,929	2,346
18,450	18,500	2,354	1,936	2,354
18,500	18,550	2,361	1,944	2,361
18,550	18,600	2,369	1,951	2,369
18,600	18,650	2,376	1,959	2,376
18,650	18,700	2,384	1,966	2,384
18,700	18,750	2,391	1,974	2,391
18,750	18,800	2,399	1,981	2,399
18,800	18,850	2,406	1,989	2,406
18,850	18,900	2,414	1,996	2,414
18,900	18,950	2,421	2,004	2,421
18,950	19,000	2,429	2,011	2,429
19,000				
19,000	19,050	2,436	2,019	2,436
19,050	19,100	2,444	2,026	2,444
19,100	19,150	2,451	2,034	2,451
19,150	19,200	2,459	2,041	2,459
19,200	19,250	2,466	2,049	2,466
19,250	19,300	2,474	2,056	2,474
19,300	19,350	2,481	2,064	2,481
19,350	19,400	2,489	2,071	2,489
19,400	19,450	2,496	2,079	2,496
19,450	19,500	2,504	2,086	2,504
19,500	19,550	2,511	2,094	2,511
19,550	19,600	2,519	2,101	2,519
19,600	19,650	2,526	2,109	2,526
19,650	19,700	2,534	2,116	2,534
19,700	19,750	2,541	2,124	2,541
19,750	19,800	2,549	2,131	2,549
19,800	19,850	2,556	2,139	2,556
19,850	19,900	2,564	2,146	2,564
19,900	19,950	2,571	2,154	2,571
19,950	20,000	2,579	2,161	2,579

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
20,000				
20,000	20,050	2,586	2,169	2,586
20,050	20,100	2,594	2,176	2,594
20,100	20,150	2,601	2,184	2,601
20,150	20,200	2,609	2,191	2,609
20,200	20,250	2,616	2,199	2,616
20,250	20,300	2,624	2,206	2,624
20,300	20,350	2,631	2,214	2,631
20,350	20,400	2,639	2,221	2,639
20,400	20,450	2,646	2,229	2,646
20,450	20,500	2,654	2,236	2,654
20,500	20,550	2,661	2,244	2,661
20,550	20,600	2,669	2,251	2,669
20,600	20,650	2,676	2,259	2,676
20,650	20,700	2,684	2,266	2,684
20,700	20,750	2,691	2,274	2,691
20,750	20,800	2,699	2,281	2,699
20,800	20,850	2,706	2,289	2,706
20,850	20,900	2,714	2,296	2,714
20,900	20,950	2,721	2,304	2,721
20,950	21,000	2,729	2,311	2,729
21,000				
21,000	21,050	2,736	2,319	2,736
21,050	21,100	2,744	2,326	2,744
21,100	21,150	2,751	2,334	2,751
21,150	21,200	2,759	2,341	2,759
21,200	21,250	2,766	2,349	2,766
21,250	21,300	2,774	2,356	2,774
21,300	21,350	2,781	2,364	2,781
21,350	21,400	2,789	2,371	2,789
21,400	21,450	2,796	2,379	2,796
21,450	21,500	2,804	2,386	2,804
21,500	21,550	2,811	2,394	2,811
21,550	21,600	2,819	2,401	2,819
21,600	21,650	2,826	2,409	2,826
21,650	21,700	2,834	2,416	2,834
21,700	21,750	2,841	2,424	2,841
21,750	21,800	2,849	2,431	2,849
21,800	21,850	2,856	2,439	2,856
21,850	21,900	2,864	2,446	2,864
21,900	21,950	2,871	2,454	2,871
21,950	22,000	2,879	2,461	2,879
22,000				
22,000	22,050	2,886	2,469	2,886
22,050	22,100	2,894	2,476	2,894
22,100	22,150	2,901	2,484	2,901
22,150	22,200	2,909	2,491	2,909
22,200	22,250	2,916	2,499	2,916
22,250	22,300	2,924	2,506	2,924
22,300	22,350	2,931	2,514	2,931
22,350	22,400	2,939	2,521	2,939
22,400	22,450	2,946	2,529	2,946
22,450	22,500	2,954	2,536	2,954
22,500	22,550	2,961	2,544	2,961
22,550	22,600	2,969	2,551	2,969
22,600	22,650	2,976	2,559	2,976
22,650	22,700	2,984	2,566	2,984
22,700	22,750	2,991	2,574	2,991
22,750	22,800	2,999	2,581	2,999
22,800	22,850	3,006	2,589	3,006
22,850	22,900	3,014	2,596	3,014
22,900	22,950	3,021	2,604	3,021
22,950	23,000	3,029	2,611	3,029

(Continued on page 48)

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
23,000				
23,000	23,050	3,036	2,619	3,036
23,050	23,100	3,044	2,626	3,044
23,100	23,150	3,051	2,634	3,051
23,150	23,200	3,059	2,641	3,059
23,200	23,250	3,066	2,649	3,066
23,250	23,300	3,074	2,656	3,074
23,300	23,350	3,081	2,664	3,081
23,350	23,400	3,089	2,671	3,089
23,400	23,450	3,096	2,679	3,096
23,450	23,500	3,104	2,686	3,104
23,500	23,550	3,111	2,694	3,111
23,550	23,600	3,119	2,701	3,119
23,600	23,650	3,126	2,709	3,126
23,650	23,700	3,134	2,716	3,134
23,700	23,750	3,141	2,724	3,141
23,750	23,800	3,149	2,731	3,149
23,800	23,850	3,156	2,739	3,156
23,850	23,900	3,164	2,746	3,164
23,900	23,950	3,171	2,754	3,171
23,950	24,000	3,179	2,761	3,179
24,000				
24,000	24,050	3,186	2,769	3,186
24,050	24,100	3,194	2,776	3,194
24,100	24,150	3,201	2,784	3,201
24,150	24,200	3,209	2,791	3,209
24,200	24,250	3,216	2,799	3,216
24,250	24,300	3,224	2,806	3,224
24,300	24,350	3,231	2,814	3,231
24,350	24,400	3,239	2,821	3,239
24,400	24,450	3,246	2,829	3,246
24,450	24,500	3,254	2,836	3,254
24,500	24,550	3,261	2,844	3,261
24,550	24,600	3,269	2,851	3,269
24,600	24,650	3,276	2,859	3,276
24,650	24,700	3,284	2,866	3,284
24,700	24,750	3,291	2,874	3,291
24,750	24,800	3,299	2,881	3,299
24,800	24,850	3,306	2,889	3,306
24,850	24,900	3,314	2,896	3,314
24,900	24,950	3,321	2,904	3,321
24,950	25,000	3,329	2,911	3,329
25,000				
25,000	25,050	3,336	2,919	3,336
25,050	25,100	3,344	2,926	3,344
25,100	25,150	3,351	2,934	3,351
25,150	25,200	3,359	2,941	3,359
25,200	25,250	3,366	2,949	3,366
25,250	25,300	3,374	2,956	3,374
25,300	25,350	3,381	2,964	3,381
25,350	25,400	3,389	2,971	3,389
25,400	25,450	3,396	2,979	3,396
25,450	25,500	3,404	2,986	3,404
25,500	25,550	3,411	2,994	3,411
25,550	25,600	3,419	3,001	3,419
25,600	25,650	3,426	3,009	3,426
25,650	25,700	3,434	3,016	3,434
25,700	25,750	3,441	3,024	3,441
25,750	25,800	3,449	3,031	3,449
25,800	25,850	3,456	3,039	3,456
25,850	25,900	3,464	3,046	3,464
25,900	25,950	3,471	3,054	3,471
25,950	26,000	3,479	3,061	3,479

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
26,000				
26,000	26,050	3,486	3,069	3,486
26,050	26,100	3,494	3,076	3,494
26,100	26,150	3,501	3,084	3,501
26,150	26,200	3,509	3,091	3,509
26,200	26,250	3,516	3,099	3,516
26,250	26,300	3,524	3,106	3,524
26,300	26,350	3,531	3,114	3,531
26,350	26,400	3,539	3,121	3,539
26,400	26,450	3,546	3,129	3,546
26,450	26,500	3,554	3,136	3,554
26,500	26,550	3,561	3,144	3,561
26,550	26,600	3,569	3,151	3,569
26,600	26,650	3,576	3,159	3,576
26,650	26,700	3,584	3,166	3,584
26,700	26,750	3,591	3,174	3,591
26,750	26,800	3,599	3,181	3,599
26,800	26,850	3,606	3,189	3,606
26,850	26,900	3,614	3,196	3,614
26,900	26,950	3,621	3,204	3,621
26,950	27,000	3,629	3,211	3,629
27,000				
27,000	27,050	3,636	3,219	3,636
27,050	27,100	3,644	3,226	3,644
27,100	27,150	3,651	3,234	3,651
27,150	27,200	3,659	3,241	3,659
27,200	27,250	3,666	3,249	3,666
27,250	27,300	3,674	3,256	3,674
27,300	27,350	3,681	3,264	3,681
27,350	27,400	3,689	3,271	3,689
27,400	27,450	3,696	3,279	3,696
27,450	27,500	3,704	3,286	3,704
27,500	27,550	3,711	3,294	3,711
27,550	27,600	3,719	3,301	3,719
27,600	27,650	3,726	3,309	3,726
27,650	27,700	3,734	3,316	3,734
27,700	27,750	3,741	3,324	3,741
27,750	27,800	3,749	3,331	3,749
27,800	27,850	3,756	3,339	3,756
27,850	27,900	3,764	3,346	3,764
27,900	27,950	3,771	3,354	3,771
27,950	28,000	3,779	3,361	3,779
28,000				
28,000	28,050	3,786	3,369	3,786
28,050	28,100	3,794	3,376	3,794
28,100	28,150	3,801	3,384	3,801
28,150	28,200	3,809	3,391	3,809
28,200	28,250	3,816	3,399	3,816
28,250	28,300	3,824	3,406	3,824
28,300	28,350	3,831	3,414	3,831
28,350	28,400	3,839	3,421	3,839
28,400	28,450	3,846	3,429	3,846
28,450	28,500	3,854	3,436	3,854
28,500	28,550	3,861	3,444	3,861
28,550	28,600	3,869	3,451	3,869
28,600	28,650	3,876	3,459	3,876
28,650	28,700	3,884	3,466	3,884
28,700	28,750	3,891	3,474	3,891
28,750	28,800	3,899	3,481	3,899
28,800	28,850	3,906	3,489	3,906
28,850	28,900	3,914	3,496	3,914
28,900	28,950	3,921	3,504	3,921
28,950	29,000	3,929	3,511	3,929
29,000				
29,000	29,050	3,936	3,519	3,936
29,050	29,100	3,944	3,526	3,944
29,100	29,150	3,951	3,534	3,951
29,150	29,200	3,959	3,541	3,959
29,200	29,250	3,966	3,549	3,966
29,250	29,300	3,974	3,556	3,974
29,300	29,350	3,981	3,564	3,981
29,350	29,400	3,989	3,571	3,989
29,400	29,450	3,996	3,579	3,996
29,450	29,500	4,004	3,586	4,004
29,500	29,550	4,011	3,594	4,011
29,550	29,600	4,019	3,601	4,019
29,600	29,650	4,026	3,609	4,026
29,650	29,700	4,034	3,616	4,034
29,700	29,750	4,041	3,624	4,041
29,750	29,800	4,049	3,631	4,049
29,800	29,850	4,056	3,639	4,056
29,850	29,900	4,064	3,646	4,064
29,900	29,950	4,071	3,654	4,071
29,950	30,000	4,079	3,661	4,079
30,000				
30,000	30,050	4,086	3,669	4,086
30,050	30,100	4,094	3,676	4,094
30,100	30,150	4,101	3,684	4,101
30,150	30,200	4,109	3,691	4,109
30,200	30,250	4,116	3,699	4,116
30,250	30,300	4,124	3,706	4,124
30,300	30,350	4,131	3,714	4,131
30,350	30,400	4,139	3,721	4,139
30,400	30,450	4,146	3,729	4,146
30,450	30,500	4,154	3,736	4,154
30,500	30,550	4,161	3,744	4,161
30,550	30,600	4,169	3,751	4,169
30,600	30,650	4,176	3,759	4,176
30,650	30,700	4,184	3,766	4,184
30,700	30,750	4,191	3,774	4,191
30,750	30,800	4,199	3,781	4,199
30,800	30,850	4,206	3,789	4,206
30,850	30,900	4,214	3,796	4,214
30,900	30,950	4,221	3,804	4,221
30,950	31,000	4,229	3,811	4,229
31,000				
31,000	31,050	4,236	3,819	4,236
31,050	31,100	4,244	3,826	4,244
31,100	31,150	4,251	3,834	4,251
31,150	31,200	4,259	3,841	4,259
31,200	31,250	4,266	3,849	4,266
31,250	31,300	4,274	3,856	4,274
31,300	31,350	4,281	3,864	4,281
31,350	31,400	4,289	3,871	4,289
31,400	31,450	4,296	3,879	4,296
31,450	31,500	4,304	3,886	4,304
31,500	31,550	4,311	3,894	4,311
31,550	31,600	4,319	3,901	4,319
31,600	31,650	4,326	3,909	4,326
31,650	31,700	4,334	3,916	4,334
31,700	31,750	4,341	3,924	4,341
31,750	31,800	4,349	3,931	4,349
31,800	31,850	4,356	3,939	4,356
31,850	31,900	4,364	3,946	4,364
31,900	31,950	4,371	3,954	4,371
31,950	32,000	4,379	3,961	4,379

(Continued on page 49)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
32,000				
32,000	32,050	4,386	3,969	4,386
32,050	32,100	4,394	3,976	4,394
32,100	32,150	4,401	3,984	4,401
32,150	32,200	4,409	3,991	4,409
32,200	32,250	4,416	3,999	4,416
32,250	32,300	4,424	4,006	4,424
32,300	32,350	4,431	4,014	4,431
32,350	32,400	4,439	4,021	4,439
32,400	32,450	4,446	4,029	4,446
32,450	32,500	4,454	4,036	4,454
32,500	32,550	4,461	4,044	4,461
32,550	32,600	4,469	4,051	4,469
32,600	32,650	4,476	4,059	4,476
32,650	32,700	4,484	4,066	4,484
32,700	32,750	4,491	4,074	4,491
32,750	32,800	4,499	4,081	4,499
32,800	32,850	4,506	4,089	4,506
32,850	32,900	4,514	4,096	4,514
32,900	32,950	4,521	4,104	4,521
32,950	33,000	4,529	4,111	4,529
33,000				
33,000	33,050	4,536	4,119	4,536
33,050	33,100	4,544	4,126	4,544
33,100	33,150	4,551	4,134	4,551
33,150	33,200	4,559	4,141	4,559
33,200	33,250	4,566	4,149	4,566
33,250	33,300	4,574	4,156	4,574
33,300	33,350	4,581	4,164	4,581
33,350	33,400	4,589	4,171	4,589
33,400	33,450	4,596	4,179	4,596
33,450	33,500	4,604	4,186	4,604
33,500	33,550	4,611	4,194	4,611
33,550	33,600	4,619	4,201	4,619
33,600	33,650	4,626	4,209	4,626
33,650	33,700	4,634	4,216	4,634
33,700	33,750	4,641	4,224	4,641
33,750	33,800	4,649	4,231	4,649
33,800	33,850	4,656	4,239	4,656
33,850	33,900	4,664	4,246	4,664
33,900	33,950	4,671	4,254	4,671
33,950	34,000	4,681	4,261	4,681
34,000				
34,000	34,050	4,694	4,269	4,694
34,050	34,100	4,706	4,276	4,706
34,100	34,150	4,719	4,284	4,719
34,150	34,200	4,731	4,291	4,731
34,200	34,250	4,744	4,299	4,744
34,250	34,300	4,756	4,306	4,756
34,300	34,350	4,769	4,314	4,769
34,350	34,400	4,781	4,321	4,781
34,400	34,450	4,794	4,329	4,794
34,450	34,500	4,806	4,336	4,806
34,500	34,550	4,819	4,344	4,819
34,550	34,600	4,831	4,351	4,831
34,600	34,650	4,844	4,359	4,844
34,650	34,700	4,856	4,366	4,856
34,700	34,750	4,869	4,374	4,869
34,750	34,800	4,881	4,381	4,881
34,800	34,850	4,894	4,389	4,894
34,850	34,900	4,906	4,396	4,906
34,900	34,950	4,919	4,404	4,919
34,950	35,000	4,931	4,411	4,931

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
35,000				
35,000	35,050	4,944	4,419	4,944
35,050	35,100	4,956	4,426	4,956
35,100	35,150	4,969	4,434	4,969
35,150	35,200	4,981	4,441	4,981
35,200	35,250	4,994	4,449	4,994
35,250	35,300	5,006	4,456	5,006
35,300	35,350	5,019	4,464	5,019
35,350	35,400	5,031	4,471	5,031
35,400	35,450	5,044	4,479	5,044
35,450	35,500	5,056	4,486	5,056
35,500	35,550	5,069	4,494	5,069
35,550	35,600	5,081	4,501	5,081
35,600	35,650	5,094	4,509	5,094
35,650	35,700	5,106	4,516	5,106
35,700	35,750	5,119	4,524	5,119
35,750	35,800	5,131	4,531	5,131
35,800	35,850	5,144	4,539	5,144
35,850	35,900	5,156	4,546	5,156
35,900	35,950	5,169	4,554	5,169
35,950	36,000	5,181	4,561	5,181
36,000				
36,000	36,050	5,194	4,569	5,194
36,050	36,100	5,206	4,576	5,206
36,100	36,150	5,219	4,584	5,219
36,150	36,200	5,231	4,591	5,231
36,200	36,250	5,244	4,599	5,244
36,250	36,300	5,256	4,606	5,256
36,300	36,350	5,269	4,614	5,269
36,350	36,400	5,281	4,621	5,281
36,400	36,450	5,294	4,629	5,294
36,450	36,500	5,306	4,636	5,306
36,500	36,550	5,319	4,644	5,319
36,550	36,600	5,331	4,651	5,331
36,600	36,650	5,344	4,659	5,344
36,650	36,700	5,356	4,666	5,356
36,700	36,750	5,369	4,674	5,369
36,750	36,800	5,381	4,681	5,381
36,800	36,850	5,394	4,689	5,394
36,850	36,900	5,406	4,696	5,406
36,900	36,950	5,419	4,704	5,419
36,950	37,000	5,431	4,711	5,431
37,000				
37,000	37,050	5,444	4,719	5,444
37,050	37,100	5,456	4,726	5,456
37,100	37,150	5,469	4,734	5,469
37,150	37,200	5,481	4,741	5,481
37,200	37,250	5,494	4,749	5,494
37,250	37,300	5,506	4,756	5,506
37,300	37,350	5,519	4,764	5,519
37,350	37,400	5,531	4,771	5,531
37,400	37,450	5,544	4,779	5,544
37,450	37,500	5,556	4,786	5,556
37,500	37,550	5,569	4,794	5,569
37,550	37,600	5,581	4,801	5,581
37,600	37,650	5,594	4,809	5,594
37,650	37,700	5,606	4,816	5,606
37,700	37,750	5,619	4,824	5,619
37,750	37,800	5,631	4,831	5,631
37,800	37,850	5,644	4,839	5,644
37,850	37,900	5,656	4,846	5,656
37,900	37,950	5,669	4,854	5,669
37,950	38,000	5,681	4,861	5,681

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
38,000				
38,000	38,050	5,694	4,869	5,694
38,050	38,100	5,706	4,876	5,706
38,100	38,150	5,719	4,884	5,719
38,150	38,200	5,731	4,891	5,731
38,200	38,250	5,744	4,899	5,744
38,250	38,300	5,756	4,906	5,756
38,300	38,350	5,769	4,914	5,769
38,350	38,400	5,781	4,921	5,781
38,400	38,450	5,794	4,929	5,794
38,450	38,500	5,806	4,936	5,806
38,500	38,550	5,819	4,944	5,819
38,550	38,600	5,831	4,951	5,831
38,600	38,650	5,844	4,959	5,844
38,650	38,700	5,856	4,966	5,856
38,700	38,750	5,869	4,974	5,869
38,750	38,800	5,881	4,981	5,881
38,800	38,850	5,894	4,989	5,894
38,850	38,900	5,906	4,996	5,906
38,900	38,950	5,919	5,004	5,919
38,950	39,000	5,931	5,011	5,931
39,000				
39,000	39,050	5,944	5,019	5,944
39,050	39,100	5,956	5,026	5,956
39,100	39,150	5,969	5,034	5,969
39,150	39,200	5,981	5,041	5,981
39,200	39,250	5,994	5,049	5,994
39,250	39,300	6,006	5,056	6,006
39,300	39,350	6,019	5,064	6,019
39,350	39,400	6,031	5,071	6,031
39,400	39,450	6,044	5,079	6,044
39,450	39,500	6,056	5,086	6,056
39,500	39,550	6,069	5,094	6,069
39,550	39,600	6,081	5,101	6,081
39,600	39,650	6,094	5,109	6,094
39,650	39,700	6,106	5,116	6,106
39,700	39,750	6,119	5,124	6,119
39,750	39,800	6,131	5,131	6,131
39,800	39,850	6,144	5,139	6,144
39,850	39,900	6,156	5,146	6,156
39,900	39,950	6,169	5,154	6,169
39,950	40,000	6,181	5,161	6,181
40,000				
40,000	40,050	6,194	5,169	6,194
40,050	40,100	6,206	5,176	6,206
40,100	40,150	6,219	5,184	6,219
40,150	40,200	6,231	5,191	6,231
40,200	40,250	6,244	5,199	6,244
40,250	40,300	6,256	5,206	6,256
40,300	40,350	6,269	5,214	6,269
40,350	40,400	6,281	5,221	6,281
40,400	40,450	6,294	5,229	6,294
40,450	40,500	6,306	5,236	6,306
40,500	40,550	6,319	5,244	6,319
40,550	40,600	6,331	5,251	6,331
40,600	40,650	6,344	5,259	6,344
40,650	40,700	6,356	5,266	6,356
40,700	40,750	6,369	5,274	6,369
40,750	40,800	6,381	5,281	6,381
40,800	40,850	6,394	5,289	6,394
40,850	40,900	6,406	5,296	6,406
40,900	40,950	6,419	5,304	6,419
40,950	41,000	6,431	5,311	6,431

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
41,000				
41,000	41,050	6,444	5,319	6,444
41,050	41,100	6,456	5,326	6,456
41,100	41,150	6,469	5,334	6,469
41,150	41,200	6,481	5,341	6,481
41,200	41,250	6,494	5,349	6,494
41,250	41,300	6,506	5,356	6,506
41,300	41,350	6,519	5,364	6,519
41,350	41,400	6,531	5,371	6,531
41,400	41,450	6,544	5,379	6,544
41,450	41,500	6,556	5,386	6,556
41,500	41,550	6,569	5,394	6,569
41,550	41,600	6,581	5,401	6,581
41,600	41,650	6,594	5,409	6,594
41,650	41,700	6,606	5,416	6,606
41,700	41,750	6,619	5,424	6,619
41,750	41,800	6,631	5,431	6,631
41,800	41,850	6,644	5,439	6,644
41,850	41,900	6,656	5,446	6,656
41,900	41,950	6,669	5,454	6,669
41,950	42,000	6,681	5,461	6,681
42,000				
42,000	42,050	6,694	5,469	6,694
42,050	42,100	6,706	5,476	6,706
42,100	42,150	6,719	5,484	6,719
42,150	42,200	6,731	5,491	6,731
42,200	42,250	6,744	5,499	6,744
42,250	42,300	6,756	5,506	6,756
42,300	42,350	6,769	5,514	6,769
42,350	42,400	6,781	5,521	6,781
42,400	42,450	6,794	5,529	6,794
42,450	42,500	6,806	5,536	6,806
42,500	42,550	6,819	5,544	6,819
42,550	42,600	6,831	5,551	6,831
42,600	42,650	6,844	5,559	6,844
42,650	42,700	6,856	5,566	6,856
42,700	42,750	6,869	5,574	6,869
42,750	42,800	6,881	5,581	6,881
42,800	42,850	6,894	5,589	6,894
42,850	42,900	6,906	5,596	6,906
42,900	42,950	6,919	5,604	6,919
42,950	43,000	6,931	5,611	6,931
43,000				
43,000	43,050	6,944	5,619	6,944
43,050	43,100	6,956	5,626	6,956
43,100	43,150	6,969	5,634	6,969
43,150	43,200	6,981	5,641	6,981
43,200	43,250	6,994	5,649	6,994
43,250	43,300	7,006	5,656	7,006
43,300	43,350	7,019	5,664	7,019
43,350	43,400	7,031	5,671	7,031
43,400	43,450	7,044	5,679	7,044
43,450	43,500	7,056	5,686	7,056
43,500	43,550	7,069	5,694	7,069
43,550	43,600	7,081	5,701	7,081
43,600	43,650	7,094	5,709	7,094
43,650	43,700	7,106	5,716	7,106
43,700	43,750	7,119	5,724	7,119
43,750	43,800	7,131	5,731	7,131
43,800	43,850	7,144	5,739	7,144
43,850	43,900	7,156	5,746	7,156
43,900	43,950	7,169	5,754	7,169
43,950	44,000	7,181	5,761	7,181

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
44,000				
44,000	44,050	7,194	5,769	7,194
44,050	44,100	7,206	5,776	7,206
44,100	44,150	7,219	5,784	7,219
44,150	44,200	7,231	5,791	7,231
44,200	44,250	7,244	5,799	7,244
44,250	44,300	7,256	5,806	7,256
44,300	44,350	7,269	5,814	7,269
44,350	44,400	7,281	5,821	7,281
44,400	44,450	7,294	5,829	7,294
44,450	44,500	7,306	5,836	7,306
44,500	44,550	7,319	5,844	7,319
44,550	44,600	7,331	5,851	7,331
44,600	44,650	7,344	5,859	7,344
44,650	44,700	7,356	5,866	7,356
44,700	44,750	7,369	5,874	7,369
44,750	44,800	7,381	5,881	7,381
44,800	44,850	7,394	5,889	7,394
44,850	44,900	7,406	5,896	7,406
44,900	44,950	7,419	5,904	7,419
44,950	45,000	7,431	5,911	7,431
45,000				
45,000	45,050	7,444	5,919	7,444
45,050	45,100	7,456	5,926	7,456
45,100	45,150	7,469	5,934	7,469
45,150	45,200	7,481	5,941	7,481
45,200	45,250	7,494	5,949	7,494
45,250	45,300	7,506	5,956	7,506
45,300	45,350	7,519	5,964	7,519
45,350	45,400	7,531	5,971	7,531
45,400	45,450	7,544	5,979	7,544
45,450	45,500	7,556	5,986	7,556
45,500	45,550	7,569	5,994	7,569
45,550	45,600	7,581	6,001	7,581
45,600	45,650	7,594	6,009	7,594
45,650	45,700	7,606	6,016	7,606
45,700	45,750	7,619	6,024	7,619
45,750	45,800	7,631	6,031	7,631
45,800	45,850	7,644	6,039	7,644
45,850	45,900	7,656	6,046	7,656
45,900	45,950	7,669	6,054	7,669
45,950	46,000	7,681	6,061	7,681
46,000				
46,000	46,050	7,694	6,069	7,694
46,050	46,100	7,706	6,076	7,706
46,100	46,150	7,719	6,084	7,719
46,150	46,200	7,731	6,091	7,731
46,200	46,250	7,744	6,099	7,744
46,250	46,300	7,756	6,106	7,756
46,300	46,350	7,769	6,114	7,769
46,350	46,400	7,781	6,121	7,781
46,400	46,450	7,794	6,129	7,794
46,450	46,500	7,806	6,136	7,806
46,500	46,550	7,819	6,144	7,819
46,550	46,600	7,831	6,151	7,831
46,600	46,650	7,844	6,159	7,844
46,650	46,700	7,856	6,166	7,856
46,700	46,750	7,869	6,174	7,869
46,750	46,800	7,881	6,181	7,881
46,800	46,850	7,894	6,189	7,894
46,850	46,900	7,906	6,196	7,906
46,900	46,950	7,919	6,204	7,919
46,950	47,000	7,931	6,211	7,931

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
47,000				
47,000	47,050	7,944	6,219	7,944
47,050	47,100	7,956	6,226	7,956
47,100	47,150	7,969	6,234	7,969
47,150	47,200	7,981	6,241	7,981
47,200	47,250	7,994	6,249	7,994
47,250	47,300	8,006	6,256	8,006
47,300	47,350	8,019	6,264	8,019
47,350	47,400	8,031	6,271	8,031
47,400	47,450	8,044	6,279	8,044
47,450	47,500	8,056	6,286	8,056
47,500	47,550	8,069	6,294	8,069
47,550	47,600	8,081	6,301	8,081
47,600	47,650	8,094	6,309	8,094
47,650	47,700	8,106	6,316	8,106
47,700	47,750	8,119	6,324	8,119
47,750	47,800	8,131	6,331	8,131
47,800	47,850	8,144	6,339	8,144
47,850	47,900	8,156	6,346	8,156
47,900	47,950	8,169	6,354	8,169
47,950	48,000	8,181	6,361	8,181
48,000				
48,000	48,050	8,194	6,369	8,194
48,050	48,100	8,206	6,376	8,206
48,100	48,150	8,219	6,384	8,219
48,150	48,200	8,231	6,391	8,231
48,200	48,250	8,244	6,399	8,244
48,250	48,300	8,256	6,406	8,256
48,300	48,350	8,269	6,414	8,269
48,350	48,400	8,281	6,421	8,281
48,400	48,450	8,294	6,429	8,294
48,450	48,500	8,306	6,436	8,306
48,500	48,550	8,319	6,444	8,319
48,550	48,600	8,331	6,451	8,331
48,600	48,650	8,344	6,459	8,344
48,650	48,700	8,356	6,466	8,356
48,700	48,750	8,369	6,474	8,369
48,750	48,800	8,381	6,481	8,381
48,800	48,850	8,394	6,489	8,394
48,850	48,900	8,406	6,496	8,406
48,900	48,950	8,419	6,504	8,419
48,950	49,000	8,431	6,511	8,431
49,000				
49,000	49,050	8,444	6,519	8,444
49,050	49,100	8,456	6,526	8,456
49,100	49,150	8,469	6,534	8,469
49,150	49,200	8,481	6,541	8,481
49,200	49,250	8,494	6,549	8,494
49,250	49,300	8,506	6,556	8,506
49,300	49,350	8,519	6,564	8,519
49,350	49,400	8,531	6,571	8,531
49,400	49,450	8,544	6,579	8,544
49,450	49,500	8,556	6,586	8,556
49,500	49,550	8,569	6,594	8,569
49,550	49,600	8,581	6,601	8,581
49,600	49,650	8,594	6,609	8,594
49,650	49,700	8,606	6,616	8,606
49,700	49,750	8,619	6,624	8,619
49,750	49,800	8,631	6,631	8,631
49,800	49,850	8,644	6,639	8,644
49,850	49,900	8,656	6,646	8,656
49,900	49,950	8,669	6,654	8,669
49,950	50,000	8,681	6,661	8,681

(Continued on page 51)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
50,000				
50,000	50,050	8,694	6,669	8,694
50,050	50,100	8,706	6,676	8,706
50,100	50,150	8,719	6,684	8,719
50,150	50,200	8,731	6,691	8,731
50,200	50,250	8,744	6,699	8,744
50,250	50,300	8,756	6,706	8,756
50,300	50,350	8,769	6,714	8,769
50,350	50,400	8,781	6,721	8,781
50,400	50,450	8,794	6,729	8,794
50,450	50,500	8,806	6,736	8,806
50,500	50,550	8,819	6,744	8,819
50,550	50,600	8,831	6,751	8,831
50,600	50,650	8,844	6,759	8,844
50,650	50,700	8,856	6,766	8,856
50,700	50,750	8,869	6,774	8,869
50,750	50,800	8,881	6,781	8,881
50,800	50,850	8,894	6,789	8,894
50,850	50,900	8,906	6,796	8,906
50,900	50,950	8,919	6,804	8,919
50,950	51,000	8,931	6,811	8,931
51,000				
51,000	51,050	8,944	6,819	8,944
51,050	51,100	8,956	6,826	8,956
51,100	51,150	8,969	6,834	8,969
51,150	51,200	8,981	6,841	8,981
51,200	51,250	8,994	6,849	8,994
51,250	51,300	9,006	6,856	9,006
51,300	51,350	9,019	6,864	9,019
51,350	51,400	9,031	6,871	9,031
51,400	51,450	9,044	6,879	9,044
51,450	51,500	9,056	6,886	9,056
51,500	51,550	9,069	6,894	9,069
51,550	51,600	9,081	6,901	9,081
51,600	51,650	9,094	6,909	9,094
51,650	51,700	9,106	6,916	9,106
51,700	51,750	9,119	6,924	9,119
51,750	51,800	9,131	6,931	9,131
51,800	51,850	9,144	6,939	9,144
51,850	51,900	9,156	6,946	9,156
51,900	51,950	9,169	6,954	9,169
51,950	52,000	9,181	6,961	9,181
52,000				
52,000	52,050	9,194	6,969	9,194
52,050	52,100	9,206	6,976	9,206
52,100	52,150	9,219	6,984	9,219
52,150	52,200	9,231	6,991	9,231
52,200	52,250	9,244	6,999	9,244
52,250	52,300	9,256	7,006	9,256
52,300	52,350	9,269	7,014	9,269
52,350	52,400	9,281	7,021	9,281
52,400	52,450	9,294	7,029	9,294
52,450	52,500	9,306	7,036	9,306
52,500	52,550	9,319	7,044	9,319
52,550	52,600	9,331	7,051	9,331
52,600	52,650	9,344	7,059	9,344
52,650	52,700	9,356	7,066	9,356
52,700	52,750	9,369	7,074	9,369
52,750	52,800	9,381	7,081	9,381
52,800	52,850	9,394	7,089	9,394
52,850	52,900	9,406	7,096	9,406
52,900	52,950	9,419	7,104	9,419
52,950	53,000	9,431	7,111	9,431

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
53,000				
53,000	53,050	9,444	7,119	9,444
53,050	53,100	9,456	7,126	9,456
53,100	53,150	9,469	7,134	9,469
53,150	53,200	9,481	7,141	9,481
53,200	53,250	9,494	7,149	9,494
53,250	53,300	9,506	7,156	9,506
53,300	53,350	9,519	7,164	9,519
53,350	53,400	9,531	7,171	9,531
53,400	53,450	9,544	7,179	9,544
53,450	53,500	9,556	7,186	9,556
53,500	53,550	9,569	7,194	9,569
53,550	53,600	9,581	7,201	9,581
53,600	53,650	9,594	7,209	9,594
53,650	53,700	9,606	7,216	9,606
53,700	53,750	9,619	7,224	9,619
53,750	53,800	9,631	7,231	9,631
53,800	53,850	9,644	7,239	9,644
53,850	53,900	9,656	7,246	9,656
53,900	53,950	9,669	7,254	9,669
53,950	54,000	9,681	7,261	9,681
54,000				
54,000	54,050	9,694	7,269	9,694
54,050	54,100	9,706	7,276	9,706
54,100	54,150	9,719	7,284	9,719
54,150	54,200	9,731	7,291	9,731
54,200	54,250	9,744	7,299	9,744
54,250	54,300	9,756	7,306	9,756
54,300	54,350	9,769	7,314	9,769
54,350	54,400	9,781	7,321	9,781
54,400	54,450	9,794	7,329	9,794
54,450	54,500	9,806	7,336	9,806
54,500	54,550	9,819	7,344	9,819
54,550	54,600	9,831	7,351	9,831
54,600	54,650	9,844	7,359	9,844
54,650	54,700	9,856	7,366	9,856
54,700	54,750	9,869	7,374	9,869
54,750	54,800	9,881	7,381	9,881
54,800	54,850	9,894	7,389	9,894
54,850	54,900	9,906	7,396	9,906
54,900	54,950	9,919	7,404	9,919
54,950	55,000	9,931	7,411	9,931
55,000				
55,000	55,050	9,944	7,419	9,944
55,050	55,100	9,956	7,426	9,956
55,100	55,150	9,969	7,434	9,969
55,150	55,200	9,981	7,441	9,981
55,200	55,250	9,994	7,449	9,994
55,250	55,300	10,006	7,456	10,006
55,300	55,350	10,019	7,464	10,019
55,350	55,400	10,031	7,471	10,031
55,400	55,450	10,044	7,479	10,044
55,450	55,500	10,056	7,486	10,056
55,500	55,550	10,069	7,494	10,069
55,550	55,600	10,081	7,501	10,081
55,600	55,650	10,094	7,509	10,094
55,650	55,700	10,106	7,516	10,106
55,700	55,750	10,119	7,524	10,119
55,750	55,800	10,131	7,531	10,131
55,800	55,850	10,144	7,539	10,144
55,850	55,900	10,156	7,546	10,156
55,900	55,950	10,169	7,554	10,169
55,950	56,000	10,181	7,561	10,181

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
56,000				
56,000	56,050	10,194	7,569	10,194
56,050	56,100	10,206	7,576	10,206
56,100	56,150	10,219	7,584	10,219
56,150	56,200	10,231	7,591	10,231
56,200	56,250	10,244	7,599	10,244
56,250	56,300	10,256	7,606	10,256
56,300	56,350	10,269	7,614	10,269
56,350	56,400	10,281	7,621	10,281
56,400	56,450	10,294	7,629	10,294
56,450	56,500	10,306	7,636	10,306
56,500	56,550	10,319	7,644	10,319
56,550	56,600	10,331	7,651	10,331
56,600	56,650	10,344	7,659	10,344
56,650	56,700	10,356	7,666	10,356
56,700	56,750	10,369	7,674	10,369
56,750	56,800	10,381	7,681	10,381
56,800	56,850	10,394	7,689	10,394
56,850	56,900	10,406	7,696	10,406
56,900	56,950	10,419	7,704	10,419
56,950	57,000	10,431	7,711	10,431
57,000				
57,000	57,050	10,444	7,719	10,444
57,050	57,100	10,456	7,726	10,456
57,100	57,150	10,469	7,734	10,469
57,150	57,200	10,481	7,741	10,481
57,200	57,250	10,494	7,749	10,494
57,250	57,300	10,506	7,756	10,506
57,300	57,350	10,519	7,764	10,519
57,350	57,400	10,531	7,771	10,531
57,400	57,450	10,544	7,779	10,544
57,450	57,500	10,556	7,786	10,556
57,500	57,550	10,569	7,794	10,569
57,550	57,600	10,581	7,801	10,581
57,600	57,650	10,594	7,809	10,594
57,650	57,700	10,606	7,816	10,606
57,700	57,750	10,619	7,824	10,619
57,750	57,800	10,631	7,831	10,631
57,800	57,850	10,644	7,839	10,644
57,850	57,900	10,656	7,846	10,656
57,900	57,950	10,669	7,854	10,669
57,950	58,000	10,681	7,861	10,681
58,000				
58,000	58,050	10,694	7,869	10,694
58,050	58,100	10,706	7,876	10,706
58,100	58,150	10,719	7,884	10,719
58,150	58,200	10,731	7,891	10,731
58,200	58,250	10,744	7,899	10,744
58,250	58,300	10,756	7,906	10,756
58,300	58,350	10,769	7,914	10,769
58,350	58,400	10,781	7,921	10,781
58,400	58,450	10,794	7,929	10,794
58,450	58,500	10,806	7,936	10,806
58,500	58,550	10,819	7,944	10,819
58,550	58,600	10,831	7,951	10,831
58,600	58,650	10,844	7,959	10,844
58,650	58,700	10,856	7,966	10,856
58,700	58,750	10,869	7,974	10,869
58,750	58,800	10,881	7,981	10,881
58,800	58,850	10,894	7,989	10,894
58,850	58,900	10,906	7,996	10,906
58,900	58,950	10,919	8,004	10,919
58,950	59,000	10,931	8,011	10,931

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
59,000				
59,000	59,050	10,944	8,019	10,944
59,050	59,100	10,956	8,026	10,956
59,100	59,150	10,969	8,034	10,969
59,150	59,200	10,981	8,041	10,981
59,200	59,250	10,994	8,049	10,994
59,250	59,300	11,006	8,056	11,006
59,300	59,350	11,019	8,064	11,019
59,350	59,400	11,031	8,071	11,031
59,400	59,450	11,044	8,079	11,044
59,450	59,500	11,056	8,086	11,056
59,500	59,550	11,069	8,094	11,069
59,550	59,600	11,081	8,101	11,081
59,600	59,650	11,094	8,109	11,094
59,650	59,700	11,106	8,116	11,106
59,700	59,750	11,119	8,124	11,119
59,750	59,800	11,131	8,131	11,131
59,800	59,850	11,144	8,139	11,144
59,850	59,900	11,156	8,146	11,156
59,900	59,950	11,169	8,154	11,169
59,950	60,000	11,181	8,161	11,181
60,000				
60,000	60,050	11,194	8,169	11,194
60,050	60,100	11,206	8,176	11,206
60,100	60,150	11,219	8,184	11,219
60,150	60,200	11,231	8,191	11,231
60,200	60,250	11,244	8,199	11,244
60,250	60,300	11,256	8,206	11,256
60,300	60,350	11,269	8,214	11,269
60,350	60,400	11,281	8,221	11,281
60,400	60,450	11,294	8,229	11,294
60,450	60,500	11,306	8,236	11,306
60,500	60,550	11,319	8,244	11,319
60,550	60,600	11,331	8,251	11,331
60,600	60,650	11,344	8,259	11,344
60,650	60,700	11,356	8,266	11,356
60,700	60,750	11,369	8,274	11,369
60,750	60,800	11,381	8,281	11,381
60,800	60,850	11,394	8,289	11,394
60,850	60,900	11,406	8,296	11,406
60,900	60,950	11,419	8,304	11,419
60,950	61,000	11,431	8,311	11,431
61,000				
61,000	61,050	11,444	8,319	11,444
61,050	61,100	11,456	8,326	11,456
61,100	61,150	11,469	8,334	11,469
61,150	61,200	11,481	8,341	11,481
61,200	61,250	11,494	8,349	11,494
61,250	61,300	11,506	8,356	11,506
61,300	61,350	11,519	8,364	11,519
61,350	61,400	11,531	8,371	11,531
61,400	61,450	11,544	8,379	11,544
61,450	61,500	11,556	8,386	11,556
61,500	61,550	11,569	8,394	11,569
61,550	61,600	11,581	8,401	11,581
61,600	61,650	11,594	8,409	11,594
61,650	61,700	11,606	8,416	11,606
61,700	61,750	11,619	8,424	11,619
61,750	61,800	11,631	8,431	11,631
61,800	61,850	11,644	8,439	11,644
61,850	61,900	11,656	8,446	11,656
61,900	61,950	11,669	8,454	11,669
61,950	62,000	11,681	8,461	11,681

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
62,000				
62,000	62,050	11,694	8,469	11,694
62,050	62,100	11,706	8,476	11,706
62,100	62,150	11,719	8,484	11,719
62,150	62,200	11,731	8,491	11,731
62,200	62,250	11,744	8,499	11,744
62,250	62,300	11,756	8,506	11,756
62,300	62,350	11,769	8,514	11,769
62,350	62,400	11,781	8,521	11,781
62,400	62,450	11,794	8,529	11,794
62,450	62,500	11,806	8,536	11,806
62,500	62,550	11,819	8,544	11,819
62,550	62,600	11,831	8,551	11,831
62,600	62,650	11,844	8,559	11,844
62,650	62,700	11,856	8,566	11,856
62,700	62,750	11,869	8,574	11,869
62,750	62,800	11,881	8,581	11,881
62,800	62,850	11,894	8,589	11,894
62,850	62,900	11,906	8,596	11,906
62,900	62,950	11,919	8,604	11,919
62,950	63,000	11,931	8,611	11,931
63,000				
63,000	63,050	11,944	8,619	11,944
63,050	63,100	11,956	8,626	11,956
63,100	63,150	11,969	8,634	11,969
63,150	63,200	11,981	8,641	11,981
63,200	63,250	11,994	8,649	11,994
63,250	63,300	12,006	8,656	12,006
63,300	63,350	12,019	8,664	12,019
63,350	63,400	12,031	8,671	12,031
63,400	63,450	12,044	8,679	12,044
63,450	63,500	12,056	8,686	12,056
63,500	63,550	12,069	8,694	12,069
63,550	63,600	12,081	8,701	12,081
63,600	63,650	12,094	8,709	12,094
63,650	63,700	12,106	8,716	12,106
63,700	63,750	12,119	8,724	12,119
63,750	63,800	12,131	8,731	12,131
63,800	63,850	12,144	8,739	12,144
63,850	63,900	12,156	8,746	12,156
63,900	63,950	12,169	8,754	12,169
63,950	64,000	12,181	8,761	12,181
64,000				
64,000	64,050	12,194	8,769	12,194
64,050	64,100	12,206	8,776	12,206
64,100	64,150	12,219	8,784	12,219
64,150	64,200	12,231	8,791	12,231
64,200	64,250	12,244	8,799	12,244
64,250	64,300	12,256	8,806	12,256
64,300	64,350	12,269	8,814	12,269
64,350	64,400	12,281	8,821	12,281
64,400	64,450	12,294	8,829	12,294
64,450	64,500	12,306	8,836	12,306
64,500	64,550	12,319	8,844	12,319
64,550	64,600	12,331	8,851	12,331
64,600	64,650	12,344	8,859	12,344
64,650	64,700	12,356	8,866	12,356
64,700	64,750	12,369	8,874	12,369
64,750	64,800	12,381	8,881	12,381
64,800	64,850	12,394	8,889	12,394
64,850	64,900	12,406	8,896	12,406
64,900	64,950	12,419	8,904	12,419
64,950	65,000	12,431	8,911	12,431

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
65,000				
65,000	65,050	12,444	8,919	12,444
65,050	65,100	12,456	8,926	12,456
65,100	65,150	12,469	8,934	12,469
65,150	65,200	12,481	8,941	12,481
65,200	65,250	12,494	8,949	12,494
65,250	65,300	12,506	8,956	12,506
65,300	65,350	12,519	8,964	12,519
65,350	65,400	12,531	8,971	12,531
65,400	65,450	12,544	8,979	12,544
65,450	65,500	12,556	8,986	12,556
65,500	65,550	12,569	8,994	12,569
65,550	65,600	12,581	9,001	12,581
65,600	65,650	12,594	9,009	12,594
65,650	65,700	12,606	9,016	12,606
65,700	65,750	12,619	9,024	12,619
65,750	65,800	12,631	9,031	12,631
65,800	65,850	12,644	9,039	12,644
65,850	65,900	12,656	9,046	12,656
65,900	65,950	12,669	9,054	12,669
65,950	66,000	12,681	9,061	12,681
66,000				
66,000	66,050	12,694	9,069	12,694
66,050	66,100	12,706	9,076	12,706
66,100	66,150	12,719	9,084	12,719
66,150	66,200	12,731	9,091	12,731
66,200	66,250	12,744	9,099	12,744
66,250	66,300	12,756	9,106	12,756
66,300	66,350	12,769	9,114	12,769
66,350	66,400	12,781	9,121	12,781
66,400	66,450	12,794	9,129	12,794
66,450	66,500	12,806	9,136	12,806
66,500	66,550	12,819	9,144	12,819
66,550	66,600	12,831	9,151	12,831
66,600	66,650	12,844	9,159	12,844
66,650	66,700	12,856	9,166	12,856
66,700	66,750	12,869	9,174	12,869
66,750	66,800	12,881	9,181	12,881
66,800	66,850	12,894	9,189	12,894
66,850	66,900	12,906	9,196	12,906
66,900	66,950	12,919	9,204	12,919
66,950	67,000	12,931	9,211	12,931
67,000				
67,000	67,050	12,944	9,219	12,944
67,050	67,100	12,956	9,226	12,956
67,100	67,150	12,969	9,234	12,969
67,150	67,200	12,981	9,241	12,981
67,200	67,250	12,994	9,249	12,994
67,250	67,300	13,006	9,256	13,006
67,300	67,350	13,019	9,264	13,019
67,350	67,400	13,031	9,271	13,031
67,400	67,450	13,044	9,279	13,044
67,450	67,500	13,056	9,286	13,056
67,500	67,550	13,069	9,294	13,069
67,550	67,600	13,081	9,301	13,081
67,600	67,650	13,094	9,309	13,094
67,650	67,700	13,106	9,316	13,106
67,700	67,750	13,119	9,324	13,119
67,750	67,800	13,131	9,331	13,131
67,800	67,850	13,144	9,339	13,144
67,850	67,900	13,156	9,346	13,156
67,900	67,950	13,169	9,354	13,169
67,950	68,000	13,181	9,361	13,181

(Continued on page 53)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
68,000				
68,000	68,050	13,194	9,381	13,194
68,050	68,100	13,206	9,394	13,206
68,100	68,150	13,219	9,406	13,219
68,150	68,200	13,231	9,419	13,231
68,200	68,250	13,244	9,431	13,244
68,250	68,300	13,256	9,444	13,256
68,300	68,350	13,269	9,456	13,269
68,350	68,400	13,281	9,469	13,281
68,400	68,450	13,294	9,481	13,294
68,450	68,500	13,306	9,494	13,306
68,500	68,550	13,319	9,506	13,319
68,550	68,600	13,331	9,519	13,333
68,600	68,650	13,344	9,531	13,347
68,650	68,700	13,356	9,544	13,361
68,700	68,750	13,369	9,556	13,375
68,750	68,800	13,381	9,569	13,389
68,800	68,850	13,394	9,581	13,403
68,850	68,900	13,406	9,594	13,417
68,900	68,950	13,419	9,606	13,431
68,950	69,000	13,431	9,619	13,445
69,000				
69,000	69,050	13,444	9,631	13,459
69,050	69,100	13,456	9,644	13,473
69,100	69,150	13,469	9,656	13,487
69,150	69,200	13,481	9,669	13,501
69,200	69,250	13,494	9,681	13,515
69,250	69,300	13,506	9,694	13,529
69,300	69,350	13,519	9,706	13,543
69,350	69,400	13,531	9,719	13,557
69,400	69,450	13,544	9,731	13,571
69,450	69,500	13,556	9,744	13,585
69,500	69,550	13,569	9,756	13,599
69,550	69,600	13,581	9,769	13,613
69,600	69,650	13,594	9,781	13,627
69,650	69,700	13,606	9,794	13,641
69,700	69,750	13,619	9,806	13,655
69,750	69,800	13,631	9,819	13,669
69,800	69,850	13,644	9,831	13,683
69,850	69,900	13,656	9,844	13,697
69,900	69,950	13,669	9,856	13,711
69,950	70,000	13,681	9,869	13,725
70,000				
70,000	70,050	13,694	9,881	13,739
70,050	70,100	13,706	9,894	13,753
70,100	70,150	13,719	9,906	13,767
70,150	70,200	13,731	9,919	13,781
70,200	70,250	13,744	9,931	13,795
70,250	70,300	13,756	9,944	13,809
70,300	70,350	13,769	9,956	13,823
70,350	70,400	13,781	9,969	13,837
70,400	70,450	13,794	9,981	13,851
70,450	70,500	13,806	9,994	13,865
70,500	70,550	13,819	10,006	13,879
70,550	70,600	13,831	10,019	13,893
70,600	70,650	13,844	10,031	13,907
70,650	70,700	13,856	10,044	13,921
70,700	70,750	13,869	10,056	13,935
70,750	70,800	13,881	10,069	13,949
70,800	70,850	13,894	10,081	13,963
70,850	70,900	13,906	10,094	13,977
70,900	70,950	13,919	10,106	13,991
70,950	71,000	13,931	10,119	14,005

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
71,000				
71,000	71,050	13,944	10,131	14,019
71,050	71,100	13,956	10,144	14,033
71,100	71,150	13,969	10,156	14,047
71,150	71,200	13,981	10,169	14,061
71,200	71,250	13,994	10,181	14,075
71,250	71,300	14,006	10,194	14,089
71,300	71,350	14,019	10,206	14,103
71,350	71,400	14,031	10,219	14,117
71,400	71,450	14,044	10,231	14,131
71,450	71,500	14,056	10,244	14,145
71,500	71,550	14,069	10,256	14,159
71,550	71,600	14,081	10,269	14,173
71,600	71,650	14,094	10,281	14,187
71,650	71,700	14,106	10,294	14,201
71,700	71,750	14,119	10,306	14,215
71,750	71,800	14,131	10,319	14,229
71,800	71,850	14,144	10,331	14,243
71,850	71,900	14,156	10,344	14,257
71,900	71,950	14,169	10,356	14,271
71,950	72,000	14,181	10,369	14,285
72,000				
72,000	72,050	14,194	10,381	14,299
72,050	72,100	14,206	10,394	14,313
72,100	72,150	14,219	10,406	14,327
72,150	72,200	14,231	10,419	14,341
72,200	72,250	14,244	10,431	14,355
72,250	72,300	14,256	10,444	14,369
72,300	72,350	14,269	10,456	14,383
72,350	72,400	14,281	10,469	14,397
72,400	72,450	14,294	10,481	14,411
72,450	72,500	14,306	10,494	14,425
72,500	72,550	14,319	10,506	14,439
72,550	72,600	14,331	10,519	14,453
72,600	72,650	14,344	10,531	14,467
72,650	72,700	14,356	10,544	14,481
72,700	72,750	14,369	10,556	14,495
72,750	72,800	14,381	10,569	14,509
72,800	72,850	14,394	10,581	14,523
72,850	72,900	14,406	10,594	14,537
72,900	72,950	14,419	10,606	14,551
72,950	73,000	14,431	10,619	14,565
73,000				
73,000	73,050	14,444	10,631	14,579
73,050	73,100	14,456	10,644	14,593
73,100	73,150	14,469	10,656	14,607
73,150	73,200	14,481	10,669	14,621
73,200	73,250	14,494	10,681	14,635
73,250	73,300	14,506	10,694	14,649
73,300	73,350	14,519	10,706	14,663
73,350	73,400	14,531	10,719	14,677
73,400	73,450	14,544	10,731	14,691
73,450	73,500	14,556	10,744	14,705
73,500	73,550	14,569	10,756	14,719
73,550	73,600	14,581	10,769	14,733
73,600	73,650	14,594	10,781	14,747
73,650	73,700	14,606	10,794	14,761
73,700	73,750	14,619	10,806	14,775
73,750	73,800	14,631	10,819	14,789
73,800	73,850	14,644	10,831	14,803
73,850	73,900	14,656	10,844	14,817
73,900	73,950	14,669	10,856	14,831
73,950	74,000	14,681	10,869	14,845

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
74,000				
74,000	74,050	14,694	10,881	14,859
74,050	74,100	14,706	10,894	14,873
74,100	74,150	14,719	10,906	14,887
74,150	74,200	14,731	10,919	14,901
74,200	74,250	14,744	10,931	14,915
74,250	74,300	14,756	10,944	14,929
74,300	74,350	14,769	10,956	14,943
74,350	74,400	14,781	10,969	14,957
74,400	74,450	14,794	10,981	14,971
74,450	74,500	14,806	10,994	14,985
74,500	74,550	14,819	11,006	14,999
74,550	74,600	14,831	11,019	15,013
74,600	74,650	14,844	11,031	15,027
74,650	74,700	14,856	11,044	15,041
74,700	74,750	14,869	11,056	15,055
74,750	74,800	14,881	11,069	15,069
74,800	74,850	14,894	11,081	15,083
74,850	74,900	14,906	11,094	15,097
74,900	74,950	14,919	11,106	15,111
74,950	75,000	14,931	11,119	15,125
75,000				
75,000	75,050	14,944	11,131	15,139
75,050	75,100	14,956	11,144	15,153
75,100	75,150	14,969	11,156	15,167
75,150	75,200	14,981	11,169	15,181
75,200	75,250	14,994	11,181	15,195
75,250	75,300	15,006	11,194	15,209
75,300	75,350	15,019	11,206	15,223
75,350	75,400	15,031	11,219	15,237
75,400	75,450	15,044	11,231	15,251
75,450	75,500	15,056	11,244	15,265
75,500	75,550	15,069	11,256	15,279
75,550	75,600	15,081	11,269	15,293
75,600	75,650	15,094	11,281	15,307
75,650	75,700	15,106	11,294	15,321
75,700	75,750	15,119	11,306	15,335
75,750	75,800	15,131	11,319	15,349
75,800	75,850	15,144	11,331	15,363
75,850	75,900	15,156	11,344	15,377
75,900	75,950	15,169	11,356	15,391
75,950	76,000	15,181	11,369	15,405
76,000				
76,000	76,050	15,194	11,381	15,419
76,050	76,100	15,206	11,394	15,433
76,100	76,150	15,219	11,406	15,447
76,150	76,200	15,231	11,419	15,461
76,200	76,250	15,244	11,431	15,475
76,250	76,300	15,256	11,444	15,489
76,300	76,350	15,269	11,456	15,503
76,350	76,400	15,281	11,469	15,517
76,400	76,450	15,294	11,481	15,531
76,450	76,500	15,306	11,494	15,545
76,500	76,550	15,319	11,506	15,559
76,550	76,600	15,331	11,519	15,573
76,600	76,650	15,344	11,531	15,587
76,650	76,700	15,356	11,544	15,601
76,700	76,750	15,369	11,556	15,615
76,750	76,800	15,381	11,569	15,629
76,800	76,850	15,394	11,581	15,643
76,850	76,900	15,406	11,594	15,657
76,900	76,950	15,419	11,606	15,671
76,950	77,000	15,431	11,619	15,685

(Continued on page 54)

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
77,000				
77,000	77,050	15,444	11,631	15,699
77,050	77,100	15,456	11,644	15,713
77,100	77,150	15,469	11,656	15,727
77,150	77,200	15,481	11,669	15,741
77,200	77,250	15,494	11,681	15,755
77,250	77,300	15,506	11,694	15,769
77,300	77,350	15,519	11,706	15,783
77,350	77,400	15,531	11,719	15,797
77,400	77,450	15,544	11,731	15,811
77,450	77,500	15,556	11,744	15,825
77,500	77,550	15,569	11,756	15,839
77,550	77,600	15,581	11,769	15,853
77,600	77,650	15,594	11,781	15,867
77,650	77,700	15,606	11,794	15,881
77,700	77,750	15,619	11,806	15,895
77,750	77,800	15,631	11,819	15,909
77,800	77,850	15,644	11,831	15,923
77,850	77,900	15,656	11,844	15,937
77,900	77,950	15,669	11,856	15,951
77,950	78,000	15,681	11,869	15,965
78,000				
78,000	78,050	15,694	11,881	15,979
78,050	78,100	15,706	11,894	15,993
78,100	78,150	15,719	11,906	16,007
78,150	78,200	15,731	11,919	16,021
78,200	78,250	15,744	11,931	16,035
78,250	78,300	15,756	11,944	16,049
78,300	78,350	15,769	11,956	16,063
78,350	78,400	15,781	11,969	16,077
78,400	78,450	15,794	11,981	16,091
78,450	78,500	15,806	11,994	16,105
78,500	78,550	15,819	12,006	16,119
78,550	78,600	15,831	12,019	16,133
78,600	78,650	15,844	12,031	16,147
78,650	78,700	15,856	12,044	16,161
78,700	78,750	15,869	12,056	16,175
78,750	78,800	15,881	12,069	16,189
78,800	78,850	15,894	12,081	16,203
78,850	78,900	15,906	12,094	16,217
78,900	78,950	15,919	12,106	16,231
78,950	79,000	15,931	12,119	16,245
79,000				
79,000	79,050	15,944	12,131	16,259
79,050	79,100	15,956	12,144	16,273
79,100	79,150	15,969	12,156	16,287
79,150	79,200	15,981	12,169	16,301
79,200	79,250	15,994	12,181	16,315
79,250	79,300	16,006	12,194	16,329
79,300	79,350	16,019	12,206	16,343
79,350	79,400	16,031	12,219	16,357
79,400	79,450	16,044	12,231	16,371
79,450	79,500	16,056	12,244	16,385
79,500	79,550	16,069	12,256	16,399
79,550	79,600	16,081	12,269	16,413
79,600	79,650	16,094	12,281	16,427
79,650	79,700	16,106	12,294	16,441
79,700	79,750	16,119	12,306	16,455
79,750	79,800	16,131	12,319	16,469
79,800	79,850	16,144	12,331	16,483
79,850	79,900	16,156	12,344	16,497
79,900	79,950	16,169	12,356	16,511
79,950	80,000	16,181	12,369	16,525

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
80,000				
80,000	80,050	16,194	12,381	16,539
80,050	80,100	16,206	12,394	16,553
80,100	80,150	16,219	12,406	16,567
80,150	80,200	16,231	12,419	16,581
80,200	80,250	16,244	12,431	16,595
80,250	80,300	16,256	12,444	16,609
80,300	80,350	16,269	12,456	16,623
80,350	80,400	16,281	12,469	16,637
80,400	80,450	16,294	12,481	16,651
80,450	80,500	16,306	12,494	16,665
80,500	80,550	16,319	12,506	16,679
80,550	80,600	16,331	12,519	16,693
80,600	80,650	16,344	12,531	16,707
80,650	80,700	16,356	12,544	16,721
80,700	80,750	16,369	12,556	16,735
80,750	80,800	16,381	12,569	16,749
80,800	80,850	16,394	12,581	16,763
80,850	80,900	16,406	12,594	16,777
80,900	80,950	16,419	12,606	16,791
80,950	81,000	16,431	12,619	16,805
81,000				
81,000	81,050	16,444	12,631	16,819
81,050	81,100	16,456	12,644	16,833
81,100	81,150	16,469	12,656	16,847
81,150	81,200	16,481	12,669	16,861
81,200	81,250	16,494	12,681	16,875
81,250	81,300	16,506	12,694	16,889
81,300	81,350	16,519	12,706	16,903
81,350	81,400	16,531	12,719	16,917
81,400	81,450	16,544	12,731	16,931
81,450	81,500	16,556	12,744	16,945
81,500	81,550	16,569	12,756	16,959
81,550	81,600	16,581	12,769	16,973
81,600	81,650	16,594	12,781	16,987
81,650	81,700	16,606	12,794	17,001
81,700	81,750	16,619	12,806	17,015
81,750	81,800	16,631	12,819	17,029
81,800	81,850	16,644	12,831	17,043
81,850	81,900	16,656	12,844	17,057
81,900	81,950	16,669	12,856	17,071
81,950	82,000	16,681	12,869	17,085
82,000				
82,000	82,050	16,694	12,881	17,099
82,050	82,100	16,706	12,894	17,113
82,100	82,150	16,719	12,906	17,127
82,150	82,200	16,731	12,919	17,141
82,200	82,250	16,744	12,931	17,155
82,250	82,300	16,757	12,944	17,169
82,300	82,350	16,771	12,956	17,183
82,350	82,400	16,785	12,969	17,197
82,400	82,450	16,799	12,981	17,211
82,450	82,500	16,813	12,994	17,225
82,500	82,550	16,827	13,006	17,239
82,550	82,600	16,841	13,019	17,253
82,600	82,650	16,855	13,031	17,267
82,650	82,700	16,869	13,044	17,281
82,700	82,750	16,883	13,056	17,295
82,750	82,800	16,897	13,069	17,309
82,800	82,850	16,911	13,081	17,323
82,850	82,900	16,925	13,094	17,337
82,900	82,950	16,939	13,106	17,351
82,950	83,000	16,953	13,119	17,365

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
83,000				
83,000	83,050	16,967	13,131	17,379
83,050	83,100	16,981	13,144	17,393
83,100	83,150	16,995	13,156	17,407
83,150	83,200	17,009	13,169	17,421
83,200	83,250	17,023	13,181	17,435
83,250	83,300	17,037	13,194	17,449
83,300	83,350	17,051	13,206	17,463
83,350	83,400	17,065	13,219	17,477
83,400	83,450	17,079	13,231	17,491
83,450	83,500	17,093	13,244	17,505
83,500	83,550	17,107	13,256	17,519
83,550	83,600	17,121	13,269	17,533
83,600	83,650	17,135	13,281	17,547
83,650	83,700	17,149	13,294	17,561
83,700	83,750	17,163	13,306	17,575
83,750	83,800	17,177	13,319	17,589
83,800	83,850	17,191	13,331	17,603
83,850	83,900	17,205	13,344	17,617
83,900	83,950	17,219	13,356	17,631
83,950	84,000	17,233	13,369	17,645
84,000				
84,000	84,050	17,247	13,381	17,659
84,050	84,100	17,261	13,394	17,673
84,100	84,150	17,275	13,406	17,687
84,150	84,200	17,289	13,419	17,701
84,200	84,250	17,303	13,431	17,715
84,250	84,300	17,317	13,444	17,729
84,300	84,350	17,331	13,456	17,743
84,350	84,400	17,345	13,469	17,757
84,400	84,450	17,359	13,481	17,771
84,450	84,500	17,373	13,494	17,785
84,500	84,550	17,387	13,506	17,799
84,550	84,600	17,401	13,519	17,813
84,600	84,650	17,415	13,531	17,827
84,650	84,700	17,429	13,544	17,841
84,700	84,750	17,443	13,556	17,855
84,750	84,800	17,457	13,569	17,869
84,800	84,850	17,471	13,581	17,883
84,850	84,900	17,485	13,594	17,897
84,900	84,950	17,499	13,606	17,911
84,950	85,000	17,513	13,619	17,925
85,000				
85,000	85,050	17,527	13,631	17,939
85,050	85,100	17,541	13,644	17,953
85,100	85,150	17,555	13,656	17,967
85,150	85,200	17,569	13,669	17,981
85,200	85,250	17,583	13,681	17,995
85,250	85,300	17,597	13,694	18,009
85,300	85,350	17,611	13,706	18,023
85,350	85,400	17,625	13,719	18,037
85,400	85,450	17,639	13,731	18,051
85,450	85,500	17,653	13,744	18,065
85,500	85,550	17,667	13,756	18,079
85,550	85,600	17,681	13,769	18,093
85,600	85,650	17,695	13,781	18,107
85,650	85,700	17,709	13,794	18,121
85,700	85,750	17,723	13,806	18,135
85,750	85,800	17,737	13,819	18,149
85,800	85,850	17,751	13,831	18,163
85,850	85,900	17,765	13,844	18,177
85,900	85,950	17,779	13,856	18,191
85,950	86,000	17,793	13,869	18,205

(Continued on page 55)

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
86,000				
86,000	86,050	17,807	13,881	18,219
86,050	86,100	17,821	13,894	18,233
86,100	86,150	17,835	13,906	18,247
86,150	86,200	17,849	13,919	18,261
86,200	86,250	17,863	13,931	18,275
86,250	86,300	17,877	13,944	18,289
86,300	86,350	17,891	13,956	18,303
86,350	86,400	17,905	13,969	18,317
86,400	86,450	17,919	13,981	18,331
86,450	86,500	17,933	13,994	18,345
86,500	86,550	17,947	14,006	18,359
86,550	86,600	17,961	14,019	18,373
86,600	86,650	17,975	14,031	18,387
86,650	86,700	17,989	14,044	18,401
86,700	86,750	18,003	14,056	18,415
86,750	86,800	18,017	14,069	18,429
86,800	86,850	18,031	14,081	18,443
86,850	86,900	18,045	14,094	18,457
86,900	86,950	18,059	14,106	18,471
86,950	87,000	18,073	14,119	18,485
87,000				
87,000	87,050	18,087	14,131	18,499
87,050	87,100	18,101	14,144	18,513
87,100	87,150	18,115	14,156	18,527
87,150	87,200	18,129	14,169	18,541
87,200	87,250	18,143	14,181	18,555
87,250	87,300	18,157	14,194	18,569
87,300	87,350	18,171	14,206	18,583
87,350	87,400	18,185	14,219	18,597
87,400	87,450	18,199	14,231	18,611
87,450	87,500	18,213	14,244	18,625
87,500	87,550	18,227	14,256	18,639
87,550	87,600	18,241	14,269	18,653
87,600	87,650	18,255	14,281	18,667
87,650	87,700	18,269	14,294	18,681
87,700	87,750	18,283	14,306	18,695
87,750	87,800	18,297	14,319	18,709
87,800	87,850	18,311	14,331	18,723
87,850	87,900	18,325	14,344	18,737
87,900	87,950	18,339	14,356	18,751
87,950	88,000	18,353	14,369	18,765
88,000				
88,000	88,050	18,367	14,381	18,779
88,050	88,100	18,381	14,394	18,793
88,100	88,150	18,395	14,406	18,807
88,150	88,200	18,409	14,419	18,821
88,200	88,250	18,423	14,431	18,835
88,250	88,300	18,437	14,444	18,849
88,300	88,350	18,451	14,456	18,863
88,350	88,400	18,465	14,469	18,877
88,400	88,450	18,479	14,481	18,891
88,450	88,500	18,493	14,494	18,905
88,500	88,550	18,507	14,506	18,919
88,550	88,600	18,521	14,519	18,933
88,600	88,650	18,535	14,531	18,947
88,650	88,700	18,549	14,544	18,961
88,700	88,750	18,563	14,556	18,975
88,750	88,800	18,577	14,569	18,989
88,800	88,850	18,591	14,581	19,003
88,850	88,900	18,605	14,594	19,017
88,900	88,950	18,619	14,606	19,031
88,950	89,000	18,633	14,619	19,045

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
89,000				
89,000	89,050	18,647	14,631	19,059
89,050	89,100	18,661	14,644	19,073
89,100	89,150	18,675	14,656	19,087
89,150	89,200	18,689	14,669	19,101
89,200	89,250	18,703	14,681	19,115
89,250	89,300	18,717	14,694	19,129
89,300	89,350	18,731	14,706	19,143
89,350	89,400	18,745	14,719	19,157
89,400	89,450	18,759	14,731	19,171
89,450	89,500	18,773	14,744	19,185
89,500	89,550	18,787	14,756	19,199
89,550	89,600	18,801	14,769	19,213
89,600	89,650	18,815	14,781	19,227
89,650	89,700	18,829	14,794	19,241
89,700	89,750	18,843	14,806	19,255
89,750	89,800	18,857	14,819	19,269
89,800	89,850	18,871	14,831	19,283
89,850	89,900	18,885	14,844	19,297
89,900	89,950	18,899	14,856	19,311
89,950	90,000	18,913	14,869	19,325
90,000				
90,000	90,050	18,927	14,881	19,339
90,050	90,100	18,941	14,894	19,353
90,100	90,150	18,955	14,906	19,367
90,150	90,200	18,969	14,919	19,381
90,200	90,250	18,983	14,931	19,395
90,250	90,300	18,997	14,944	19,409
90,300	90,350	19,011	14,956	19,423
90,350	90,400	19,025	14,969	19,437
90,400	90,450	19,039	14,981	19,451
90,450	90,500	19,053	14,994	19,465
90,500	90,550	19,067	15,006	19,479
90,550	90,600	19,081	15,019	19,493
90,600	90,650	19,095	15,031	19,507
90,650	90,700	19,109	15,044	19,521
90,700	90,750	19,123	15,056	19,535
90,750	90,800	19,137	15,069	19,549
90,800	90,850	19,151	15,081	19,563
90,850	90,900	19,165	15,094	19,577
90,900	90,950	19,179	15,106	19,591
90,950	91,000	19,193	15,119	19,605
91,000				
91,000	91,050	19,207	15,131	19,619
91,050	91,100	19,221	15,144	19,633
91,100	91,150	19,235	15,156	19,647
91,150	91,200	19,249	15,169	19,661
91,200	91,250	19,263	15,181	19,675
91,250	91,300	19,277	15,194	19,689
91,300	91,350	19,291	15,206	19,703
91,350	91,400	19,305	15,219	19,717
91,400	91,450	19,319	15,231	19,731
91,450	91,500	19,333	15,244	19,745
91,500	91,550	19,347	15,256	19,759
91,550	91,600	19,361	15,269	19,773
91,600	91,650	19,375	15,281	19,787
91,650	91,700	19,389	15,294	19,801
91,700	91,750	19,403	15,306	19,815
91,750	91,800	19,417	15,319	19,829
91,800	91,850	19,431	15,331	19,843
91,850	91,900	19,445	15,344	19,857
91,900	91,950	19,459	15,356	19,871
91,950	92,000	19,473	15,369	19,885

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
92,000				
92,000	92,050	19,487	15,381	19,899
92,050	92,100	19,501	15,394	19,913
92,100	92,150	19,515	15,406	19,927
92,150	92,200	19,529	15,419	19,941
92,200	92,250	19,543	15,431	19,955
92,250	92,300	19,557	15,444	19,969
92,300	92,350	19,571	15,456	19,983
92,350	92,400	19,585	15,469	19,997
92,400	92,450	19,599	15,481	20,011
92,450	92,500	19,613	15,494	20,025
92,500	92,550	19,627	15,506	20,039
92,550	92,600	19,641	15,519	20,053
92,600	92,650	19,655	15,531	20,067
92,650	92,700	19,669	15,544	20,081
92,700	92,750	19,683	15,556	20,095
92,750	92,800	19,697	15,569	20,109
92,800	92,850	19,711	15,581	20,123
92,850	92,900	19,725	15,594	20,137
92,900	92,950	19,739	15,606	20,151
92,950	93,000	19,753	15,619	20,165
93,000				
93,000	93,050	19,767	15,631	20,179
93,050	93,100	19,781	15,644	20,193
93,100	93,150	19,795	15,656	20,207
93,150	93,200	19,809	15,669	20,221
93,200	93,250	19,823	15,681	20,235
93,250	93,300	19,837	15,694	20,249
93,300	93,350	19,851	15,706	20,263
93,350	93,400	19,865	15,719	20,277
93,400	93,450	19,879	15,731	20,291
93,450	93,500	19,893	15,744	20,305
93,500	93,550	19,907	15,756	20,319
93,550	93,600	19,921	15,769	20,333
93,600	93,650	19,935	15,781	20,347
93,650	93,700	19,949	15,794	20,361
93,700	93,750	19,963	15,806	20,375
93,750	93,800	19,977	15,819	20,389
93,800	93,850	19,991	15,831	20,403
93,850	93,900	20,005	15,844	20,417
93,900	93,950	20,019	15,856	20,431
93,950	94,000	20,033	15,869	20,445
94,000				
94,000	94,050	20,047	15,881	20,459
94,050	94,100	20,061	15,894	20,473
94,100	94,150	20,075	15,906	20,487
94,150	94,200	20,089	15,919	20,501
94,200	94,250	20,103	15,931	20,515
94,250	94,300	20,117	15,944	20,529
94,300	94,350	20,131	15,956	20,543
94,350	94,400	20,145	15,969	20,557
94,400	94,450	20,159	15,981	20,571
94,450	94,500	20,173	15,994	20,585
94,500	94,550	20,187	16,006	20,599
94,550	94,600	20,201	16,019	20,613
94,600	94,650	20,215	16,031	20,627
94,650	94,700	20,229	16,044	20,641
94,700	94,750	20,243	16,056	20,655
94,750	94,800	20,257	16,069	20,669
94,800	94,850	20,271	16,081	20,683
94,850	94,900	20,285	16,094	20,697
94,900	94,950	20,299	16,106	20,711
94,950	95,000	20,313	16,119	20,725

2009 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
95,000				
95,000	95,050	20,327	16,131	20,739
95,050	95,100	20,341	16,144	20,753
95,100	95,150	20,355	16,156	20,767
95,150	95,200	20,369	16,169	20,781
95,200	95,250	20,383	16,181	20,795
95,250	95,300	20,397	16,194	20,809
95,300	95,350	20,411	16,206	20,823
95,350	95,400	20,425	16,219	20,837
95,400	95,450	20,439	16,231	20,851
95,450	95,500	20,453	16,244	20,865
95,500	95,550	20,467	16,256	20,879
95,550	95,600	20,481	16,269	20,893
95,600	95,650	20,495	16,281	20,907
95,650	95,700	20,509	16,294	20,921
95,700	95,750	20,523	16,306	20,935
95,750	95,800	20,537	16,319	20,949
95,800	95,850	20,551	16,331	20,963
95,850	95,900	20,565	16,344	20,977
95,900	95,950	20,579	16,356	20,991
95,950	96,000	20,593	16,369	21,005
96,000				
96,000	96,050	20,607	16,381	21,019
96,050	96,100	20,621	16,394	21,033
96,100	96,150	20,635	16,406	21,047
96,150	96,200	20,649	16,419	21,061
96,200	96,250	20,663	16,431	21,075
96,250	96,300	20,677	16,444	21,089
96,300	96,350	20,691	16,456	21,103
96,350	96,400	20,705	16,469	21,117
96,400	96,450	20,719	16,481	21,131
96,450	96,500	20,733	16,494	21,145
96,500	96,550	20,747	16,506	21,159
96,550	96,600	20,761	16,519	21,173
96,600	96,650	20,775	16,531	21,187
96,650	96,700	20,789	16,544	21,201
96,700	96,750	20,803	16,556	21,215
96,750	96,800	20,817	16,569	21,229
96,800	96,850	20,831	16,581	21,243
96,850	96,900	20,845	16,594	21,257
96,900	96,950	20,859	16,606	21,271
96,950	97,000	20,873	16,619	21,285
97,000				
97,000	97,050	20,887	16,631	21,299
97,050	97,100	20,901	16,644	21,313
97,100	97,150	20,915	16,656	21,327
97,150	97,200	20,929	16,669	21,341
97,200	97,250	20,943	16,681	21,355
97,250	97,300	20,957	16,694	21,369
97,300	97,350	20,971	16,706	21,383
97,350	97,400	20,985	16,719	21,397
97,400	97,450	20,999	16,731	21,411
97,450	97,500	21,013	16,744	21,425
97,500	97,550	21,027	16,756	21,439
97,550	97,600	21,041	16,769	21,453
97,600	97,650	21,055	16,781	21,467
97,650	97,700	21,069	16,794	21,481
97,700	97,750	21,083	16,806	21,495
97,750	97,800	21,097	16,819	21,509
97,800	97,850	21,111	16,831	21,523
97,850	97,900	21,125	16,844	21,537
97,900	97,950	21,139	16,856	21,551
97,950	98,000	21,153	16,869	21,565

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
98,000				
98,000	98,050	21,167	16,881	21,579
98,050	98,100	21,181	16,894	21,593
98,100	98,150	21,195	16,906	21,607
98,150	98,200	21,209	16,919	21,621
98,200	98,250	21,223	16,931	21,635
98,250	98,300	21,237	16,944	21,649
98,300	98,350	21,251	16,956	21,663
98,350	98,400	21,265	16,969	21,677
98,400	98,450	21,279	16,981	21,691
98,450	98,500	21,293	16,994	21,705
98,500	98,550	21,307	17,006	21,719
98,550	98,600	21,321	17,019	21,733
98,600	98,650	21,335	17,031	21,747
98,650	98,700	21,349	17,044	21,761
98,700	98,750	21,363	17,056	21,775
98,750	98,800	21,377	17,069	21,789
98,800	98,850	21,391	17,081	21,803
98,850	98,900	21,405	17,094	21,817
98,900	98,950	21,419	17,106	21,831
98,950	99,000	21,433	17,119	21,845
99,000				
99,000	99,050	21,447	17,131	21,859
99,050	99,100	21,461	17,144	21,873
99,100	99,150	21,475	17,156	21,887
99,150	99,200	21,489	17,169	21,901
99,200	99,250	21,503	17,181	21,915
99,250	99,300	21,517	17,194	21,929
99,300	99,350	21,531	17,206	21,943
99,350	99,400	21,545	17,219	21,957
99,400	99,450	21,559	17,231	21,971
99,450	99,500	21,573	17,244	21,985
99,500	99,550	21,587	17,256	21,999
99,550	99,600	21,601	17,269	22,013
99,600	99,650	21,615	17,281	22,027
99,650	99,700	21,629	17,294	22,041
99,700	99,750	21,643	17,306	22,055
99,750	99,800	21,657	17,319	22,069
99,800	99,850	21,671	17,331	22,083
99,850	99,900	21,685	17,344	22,097
99,900	99,950	21,699	17,356	22,111
99,950	100,000	21,713	17,369	22,125
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 57</p> </div>				

2009 Tax Computation Worksheet—Line 41



See the instructions for line 41 on page 22 to see if you must use the worksheet below to figure your tax.

Section A—Use if you checked filing status box 1 or 2 for **Single**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$171,550	\$	× 28% (.28)	\$	\$ 6,280.00	\$
Over \$171,550 but not over \$372,950	\$	× 33% (.33)	\$	\$14,857.50	\$
Over \$372,950	\$	× 35% (.35)	\$	\$22,316.50	\$

Section B—Use if you checked filing status box 6 for **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$137,050	\$	× 25% (.25)	\$	\$ 7,625.00	\$
Over \$137,050 but not over \$208,850	\$	× 28% (.28)	\$	\$11,736.50	\$
Over \$208,850 but not over \$372,950	\$	× 33% (.33)	\$	\$22,179.00	\$
Over \$372,950	\$	× 35% (.35)	\$	\$29,638.00	\$

Section C—Use if you checked filing status box 3, 4, or 5 for **Married filing separately**. Complete the row below that applies to you.

Taxable income If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$104,425	\$	× 28% (.28)	\$	\$ 5,868.25	\$
At least \$104,425 but not over \$186,475	\$	× 33% (.33)	\$	\$11,089.50	\$
Over \$186,475	\$	× 35% (.35)	\$	\$14,819.00	\$

2009 Tax Rate Schedules

Estates or Trusts. Use Schedule W below to compute your tax.



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 57 to compute your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income but should not be used to figure your tax.

Schedule W				Schedule X				
Estates or Trusts —Use this schedule for a nonresident alien estate or trust				Single Taxpayers —If you checked Filing Status				
If the amount of Form 1040NR, line 40, is:		Enter on Form 1040NR, line 41		If taxable income is:		The tax is:		
<i>Over—</i>	<i>But not over—</i>			<i>Over—</i>	<i>But not over—</i>			
		<i>of the amount over—</i>					<i>of the amount over—</i>	
\$0	\$2,300	.....	15%	\$0	\$8,350	.....	10%
2,300	5,350	\$345.00	+ 25%	2,300	33,950	\$835.00	+ 15%	
5,350	8,200	1,107.50	+ 28%	5,350	82,250	4,675.00	+ 25%	
8,200	11,150	1,905.50	+ 33%	8,200	171,550	16,750.00	+ 28%	
11,150	.....	2,879.00	+ 35%	11,150	372,950	41,754.00	+ 33%
		11,150			372,950	108,216.00	+ 35%
Schedule Y				Schedule Z				
Married Filing Separate Returns —If you checked Filing Status Box 3, 4, or 5 on Form 1040NR				Qualifying Widows and Widowers —If you checked Filing Status Box 6 on Form 1040NR				
If taxable income is:		The tax is:		If taxable income is:		The tax is:		
<i>Over—</i>	<i>But not over—</i>			<i>Over—</i>	<i>But not over—</i>			
		<i>of the amount over—</i>					<i>of the amount over—</i>	
\$0	\$8,350	.....	10%	\$0	\$16,700	.....	10%
8,350	33,950	\$835.00	+ 15%	8,350	67,900	\$1,670.00	+ 15%	
33,950	68,525	4,675.00	+ 25%	33,950	137,050	9,350.00	+ 25%	
68,525	104,425	13,318.75	+ 28%	68,525	208,850	26,637.50	+ 28%	
104,425	186,475	23,370.75	+ 33%	104,425	372,950	46,741.50	+ 33%	
186,475	50,447.25	+ 35%	186,475	372,950	100,894.50	+ 35%

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