

1999



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions

TIP For details on these and other changes, see **Pub. 553** or see *What's Hot* at www.irs.gov.

What's New for 1999?

Simplified Procedure for Claiming Certain Refunds

You may be able to use this new procedure if you did not have any effectively connected income for the tax year and are completing Form 1040NR **solely** to claim a refund of U.S. tax withheld at source. See page 2 for details.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,500 of the interest on line 25. See the instructions for line 25 on page 10 for details.

Capital Gain Distributions

You may **not** have to file Schedule D (Form 1040) just to report your capital gain distributions. See the instructions for line 14 on page 7. If you do not have to file Schedule D (Form 1040), be sure you check the box on line 14.

Child Tax Credits

If you have a dependent child (see the instructions for line 7c on page 6 for a list of filers who are allowed to claim a dependent on Form 1040NR) who was under age 17 at the end of 1999, you may be able to claim either or both of these credits:

- The Child Tax Credit
- The Additional Child Tax Credit

The total of these credits can be as much as \$500 for each qualifying child. To find out if you have a qualifying child, see the instructions for line 7c, column (4), on page 6. Figure the **child tax credit** first. See the instructions for line 41 on page 11.

If you have three or more qualifying children and you are not able to claim the full \$500 child tax credit for each child, you may be able to claim the **additional child tax credit**. See the instructions for line 56 on page 13. The additional child tax credit is refundable; that is, it may give you a refund even if you do not owe any tax. Use **Form 8812** to figure this credit.

Self-Employed Health Insurance

You may be able to deduct up to 60% of your health insurance. See the instructions for line 28 on page 10.

Did You Convert Part or All of an IRA to a Roth IRA in 1998?

If you did and you chose to report the taxable amount over 4 years, you must report the amount that is taxable in 1999 on line 16b. See **1998 Roth IRA Conversions** on page 8.

IRA Deduction Allowed to More People Covered by Retirement Plans

You may be able to take an IRA deduction if you were covered by a retirement plan and your modified adjusted gross income is less than the amount shown below that applies to you.

- \$41,000 if you checked filing status box 1, 2, 3, 4, or 5.
- \$61,000 if qualifying widow(er) (filing status box 6).

See the instructions for line 24 on page 9.

Business Standard Mileage Rate

The rate for business use of a vehicle before April 1, 1999, is 32½ cents a mile. The rate for business use of a vehicle after March 31, 1999, is 31 cents a mile.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and, if in the United States, calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

What To Look for in 2000

Student Loan Interest Deduction. You may be able to deduct up to \$2,000 of the interest you pay on a qualified student loan.

IRA Deduction Allowed to More People Covered by Retirement Plans. You may be able to take an IRA deduction if you are covered by a retirement plan and your 2000 modified adjusted gross income is less than the amount shown below that applies to you.

- \$42,000 if you checked filing status box 1, 2, 3, 4, or 5.
- \$62,000 if qualifying widow(er) (filing status box 6).

Items To Note

Form 1040NR-EZ. You may be able to use **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, 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. Also, if married, you cannot claim an exemption for your spouse. For more details, see Form 1040NR-EZ and its instructions.

Other Reporting Requirements. If you meet the closer connection to a foreign country exception to the substantial presence test you must file **Form 8840**, Closer Connection Exception Statement for Aliens. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

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

Pub. 525, Taxable and Nontaxable Income

Pub. 529, Miscellaneous Deductions

Pub. 552, Recordkeeping for Individuals

Pub. 597, Information on the United States-Canada Income Tax Treaty

Pub. 901, U.S. Tax Treaties

Pub. 910, Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS Internet web site at www.irs.gov. Also see **Taxpayer Assistance** on page 18 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 1999. If you do not meet either of these tests for 1999 but you meet the substantial presence test for 2000, you may be able to choose to be treated as a resident alien for part of 1999. But you must have been physically present in the United States for at least 31 days in a row

during 1999 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1998. For more details, see Pub. 519.

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

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

Green Card Test. You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1999.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 1999. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1999, and
2. 183 days during the period 1999, 1998, and 1997, counting all the days of physical presence in 1999 but only $\frac{1}{5}$ the number of days of presence in 1998 and only $\frac{1}{6}$ the number of days in 1997.

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

Exceptions:

1. **Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is someone who is a:
 - a. Foreign-government-related individual,
 - b. Teacher or trainee,
 - c. Student, or
 - d. Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

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

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

3. **Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1999 if you:

- a. Were present in the United States for fewer than 183 days during 1999,
- b. Establish that during 1999 you had a tax home in a foreign country, and
- c. Establish that during 1999 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

Who Must File

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

1. You were a nonresident alien engaged in a trade or business in the United States during 1999. You must file even if—
 - a. None of your income came from a trade or business conducted in the United States,
 - b. You have no U.S. source income, or
 - c. Your income is exempt from U.S. tax.

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

Note: If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," or "Q" visa, you must file Form 1040NR (or Form 1040NR-EZ) only if you have income that is subject to tax under section 871 (i.e., the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 69 through 78 on page 4 of Form 1040NR).

2. You were a nonresident alien not engaged in a trade or business in the United States during 1999 and not all U.S. tax that you owe was withheld from your income.
3. You represent a deceased person who would have had to file Form 1040NR.
4. You represent an estate or trust that has to file Form 1040NR.

Exception for Children Under Age 14. If your child was under age 14 on January 1, 2000, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$7,000, you may be able to elect to report your child's income on your return. But you must use Form 8814, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return. The personal representative must file the return for a deceased person who was required to file a return for 1999. 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, U.S. Income Tax Return for Estates and Trusts, and its instructions.

Simplified Procedure for Claiming Certain Refunds

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

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

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

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

Page 4, lines 69a through 78. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

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 78 and show the amount in column (e).

Line 79. Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 69a through 78.

Lines 80 through 82. Complete these lines as instructed on the form.

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

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

Page 2, lines 48 and 53. Enter your total income tax liability.

Lines 61a and 63. Enter the total amount of U.S. tax withheld (from line 79).

Lines 64 and 65a. Enter the difference between line 53 and line 63. This is your total refund.

Signature. You must sign and date your tax return. See Reminders on page 17.

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

Additional Information

Portfolio Interest. If you are claiming a refund of U.S. tax withheld from portfolio interest, include a description of the relevant debt obligation, including the name of the issuer,

CUSIP number (if any), interest rate, and the date the debt was issued.

Withholding on Distributions. If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because the corporation had insufficient earnings and profits to support ordinary income treatment, you must attach a statement that identifies the distributing corporation and provides the basis for the claim.

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

If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because, in your particular circumstances, the transaction qualifies as a redemption of stock under section 302, you must attach a statement that describes the transaction and presents the facts necessary to establish that the payment was either (1) a complete redemption, (2) a disproportional redemption, or (3) not essentially equivalent to a dividend.

When To File

Individuals. If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 1999 calendar year is due by April 17, 2000.

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 1999 calendar year is due by June 15, 2000.

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

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

Extension of Time To File. If you cannot file your return by the due date, you should file **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

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

Where To File

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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in August 1999. The list includes only the following:

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

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



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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1999. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

Dual-Status Taxpayers

Note: If you elect to be taxed as a resident alien (discussed 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, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident

under either the green card test or the substantial presence test. See Pub. 519.

What and Where To File for a Dual-Status Year

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

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

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 5).

Former long-term U.S. residents are required to file **Form 8854**, Expatriation Information Statement, with their dual-status return for the last year of U.S. residency. To determine if you are a former long-term U.S. resident, see page 5.

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard Deduction. You may not take the standard deduction.

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

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

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

Single Tax Table column or Tax Rate Schedule.

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

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

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

How To Figure Tax for Dual-Status Year

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

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

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 40. Next to line 40 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), or Form 8615 on line 39 and the tax on the noneffectively connected income on line 48.

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

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

When filing Form 1040, show the total tax withheld on line 57. Enter amounts from the attached statement (Form 1040NR, lines 54, 61a, 61b, 62a, and 62b) to the left of line 57 and identify and include in the amount on line 57.

When filing Form 1040NR, show the total tax withheld on lines 54, 61a, 61b, 62a, and 62b. Enter the amount from the attached statement (Form 1040, line 57) to the left of line 54 and identify and include in the amount on line 54.

2. Tax paid with **Form 1040-ES**, Estimated Tax for Individuals, or **Form 1040-ES (NR)**, U.S. Estimated Tax for Nonresident Alien Individuals.

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 64. Identify the payment in the area to the left of the entry.

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

How To Report Income on Form 1040NR

Community Income

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

- Earned income of a spouse, other than trade or business or partnership distributive share income. The spouse whose services produced the income must report it on his or her separate return.
- Trade or business income, other than partnership income. Treat this income as received by the husband unless the wife exercises substantially all of the management over the trade or business.
- Partnership income (or loss) received from a trade or business carried on by the partnership. Treat this income (or loss) as received by the spouse who is the partner and report it on that spouse's return.
- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. The spouse with the separate property must report this income on his or her separate return.

See **Pub. 555**, 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. Report it on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 48. Pub. 519 describes this income more fully.

Note: Use line 51 to report the 4% tax on U.S. source gross transportation income.

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

Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the

United States and as if the gain or loss were effectively connected with the conduct of that trade or business. Losses of individuals shall be taken into account only to the extent they would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 47.

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

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

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

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

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

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

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

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

1. Were disposed of in a transaction in which all gain realized was recognized, or
 2. Ceased to be U.S. real property interests because of the application of section 897(c)(1)(B) to one or more other corporations.
- Stock Regularly Traded.** A U.S. real property interest does not include any class of stock of a domestic corporation that is regularly traded on an established securities market, unless you held more than 5% of that class of stock at any time during the shorter of the periods described in section 897(c)(1)(A)(ii).

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

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

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

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

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

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

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

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

Foreign Income Taxed by the United States

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

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

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

Section 877 may affect your tax liability if you are a former citizen or former long-term resident of the United States. You are a former

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

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

You are considered to have tax avoidance as a principal purpose if (1) your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000, or (2) your net worth on the date of your action was \$500,000 or more. These amounts are adjusted for inflation if your expatriation action is after 1996. If you expatriated in 1997, your average annual net income tax has to have been more than \$106,000 or your net worth has to have been \$528,000 or more for these rules to apply. If you expatriated in 1998, the amounts are \$109,000 and \$543,000, respectively. If you expatriated in 1999, the amounts are \$110,000 and \$552,000, respectively.

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

If the rules of section 877 apply to you, **check the "Yes" box in item P on page 5 of the form.** You are subject to tax on U.S. source income and gains on either (1) a net basis at the graduated rates applicable to individuals with allowable deductions, or (2) a gross basis at a rate of 30% under the rules of section 871(a). See Chapter 4 of Pub. 519 for more details on the tax imposed under section 871(a).

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

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

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

1. Gains on the sale or exchange of personal property located in the United States.
2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States, U.S. persons, a state or political subdivision thereof, and the District of Columbia.
3. Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of sections 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior to the date of renunciation of U.S. citizenship or termination of residency.

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

Annual Information Statement

If the expatriation rules apply to you and you are liable for U.S. taxes, you must attach a statement to Form 1040NR that sets forth by category (e.g., dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877 as modified by Section V of Notice 97-19, 1997-1 C.B. 394) and those items of income subject to tax under section 877. If the expatriation rules apply to you, you must attach this statement to Form 1040NR, even if you have fully satisfied your U.S. tax liability through withholding of tax at source.

If you fail to furnish a complete statement, as described above, you will not be considered to have filed a true and accurate return. Therefore, you will not be entitled to any deductions or credits if your tax liability for your 1999 taxable year is later adjusted. See section 874(a).

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

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

P.O. Box. Enter your box number instead of your street address **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. Please **do not** abbreviate the country name.

Identifying Number. If you are an individual, you are generally required to enter your social security number (SSN). To apply for an SSN, get **Form SS-5**, from a Social Security Administration (SSA) office. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual

taxpayer identification number (ITIN). **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get a SSN, enter that person's ITIN.

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

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

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

Filing Status

The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations.

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

If your spouse died in 1999, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1999.

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

1. You file a separate return from your spouse.
2. You paid more than half the cost to keep up your home in 1999.
3. You lived apart from your spouse during the last 6 months of 1999.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1999.

5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules in **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for children of divorced or separated parents.

Line 6—Qualifying Widow(er) With Dependent Child. You may check the box on line 6 and use joint return tax rates for 1999 if **all seven** of the following apply.

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea), or were a U.S. national.
2. Your spouse died in 1997 or 1998 and you did not remarry in 1999.
3. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
4. This child lived in your home for all of 1999. Temporary absences, such as for school,

vacation, or medical care, count as time lived in the home.

5. You paid over half the cost of keeping up your home.

6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

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

Exemptions

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

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 1999.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 1999. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file **Form W-7** with the IRS to apply for an ITIN. See **Identifying Number**, which begins on page 5, for additional information.

Line 7c—Dependents. Only U.S. nationals, and residents of Canada, Mexico, Japan, and the Republic of Korea (South Korea), may claim exemptions for their dependents. If you were a U.S. national (American Samoan) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of Japan or the Republic of Korea (South Korea), you may claim an exemption for any of your children who lived with you in the United States at some time during 1999.

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

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. If your dependent child was born and died in 1999 and you do not have an identifying number for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

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

Line 7c, Column (4). Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you

have at least one qualifying child, you may be able to take the child tax credit on line 41.

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

- Is claimed as your dependent on line 7c, **and**
- Was **under age 17** at the end of 1999, **and**
- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
- Is a U.S. citizen or resident alien.

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final.

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

A **foster child** is any child you cared for as your own child and who lived with you for all of 1999. A child who was born or died in 1999 is considered to have lived with you for all of 1999 if your home was the child's home for the entire time he or she was alive during 1999.

To find out who is a **resident alien**, see **Resident Alien or Nonresident Alien**, which begins on page 1.

Children Who Did Not Live With You Due to Divorce or Separation. If you are claiming a child who did not live with you under the rules in **Pub. 501** for children of divorced or separated parents, attach **Form 8332** or similar statement to your return. But see **Exception** below. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition, such as payment of support, you may attach a copy of certain pages from the decree or agreement instead. See **Pub. 504**, Divorced or Separated Individuals, for details.

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

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

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

Rounding Off to Whole Dollars

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


Income Effectively Connected With U.S. Trade or Business

Pub. 519 explains how income is classified and what income you should report here. The instructions for this section assume you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. But your decision may not be easy. "Interest," for example, may be effectively connected with a U.S. trade or business, it may not be, or it may be tax exempt. The tax status of income also depends

on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them.

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


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

 **You may owe social security and Medicare tax on unreported or allocated tips.** See the instructions for line 49 on page 12.

- **Dependent care benefits**, which should be shown in box 10 of your W-2 form(s). But first complete **Form 2441**, Child and Dependent Care Expenses, to see if you may exclude part or all of the benefits.

- **Employer-provided adoption benefits**, which should be shown in box 13 of your W-2 form(s) with code **T**. But first complete **Form 8839** to see if you can exclude part or all of the benefits.

- **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form(s) and the "Deferred compensation" box in box 15 should be checked. If the total amount you deferred for 1999 under **all** plans was more than \$10,000, include the excess on line 8. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 575**, Pension and Annuity Income, for details.

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

- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other pensions shown on Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b.

- **Corrective distributions** shown on **Form 1099-R** of (1) excess salary deferrals plus earnings and (2) excess contributions plus earnings to a retirement plan. But do not include distributions from an IRA* on line 8. Instead, report them on lines 16a and 16b.

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

Missing or Incorrect Form W-2. If you do not get W-2 form by January 31, 2000, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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


Interest credited in 1999 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 1999 income. For details, see **Pub. 550**, Investment Income and Expenses.

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. But **do not** include interest earned on your IRA, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.


Line 10—Ordinary Dividends. Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business. Each payer should send you a **Form 1099-DIV**.

Capital Gain Distributions. If you received any capital gain distributions, see the instructions for line 14 below.

Nontaxable Distributions. Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. 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**.

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

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

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

If you received a refund, credit, or offset of state or local income taxes in 1999, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1999 estimated state or local income tax, the amount applied is treated as received in 1999.

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

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 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 as a scholarship or fellowship that are payment for teaching, research, or other services are taxable even if the services were required to get the grant.

Report the total amount of the grant on line 12 and show any nontaxable part on line 31. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 12. However, **do not** include amounts exempted under a tax treaty and reported in item M on page 5 of Form 1040NR. If you are excluding items allowed by section 117 (i.e., amounts used for tuition and course-related expenses such as fees, books, supplies, and equipment) that exceed amounts shown on Form 1042-S, attach a statement describing these amounts. See **Pub. 520**, Scholarships and Fellowships, for more information.

Attach any **Form 1042-S** or **Form W-2** you received from the college or institution. If you did not receive a 1042-S or W-2 form, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

Line 13—Business Income or (Loss). If you operated a business or practiced your profession as a sole proprietor, report your 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. For general information on business income or loss, see the Instructions for **Schedule C (Form 1040)** and see **Pub. 334**, Tax Guide for Small Business.

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

Enter the effectively connected gain or (loss) from Schedule D (Form 1040). You may need **Pub. 544**, Sales and Other Dispositions of Assets.

Gains and losses from disposing of U.S. real property interests are taxed as if you were engaged in a U.S. trade or business and are treated as effectively connected with that trade or business. See **Dispositions of U.S. Real Property Interests** on page 4.

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

1. The only amounts you have to report on Schedule D (Form 1040) are capital gain distributions.

2. Those capital gain distributions do not include 28% rate gains, unrecaptured section 1250 gains, or section 1202 gains.

If both of the above apply, enter your effectively connected capital gain distributions on line 14 and check the box on that line. Also, be sure you use the **Capital Gain Tax Worksheet** on page 12 to figure your tax.

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

Lines 16a and 16b—IRA Distributions.

Note: If you converted part or all of an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, see **1998 Roth IRA Conversions** below.

You should receive a **Form 1099-R** showing the amount of the 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, education (Ed) IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Leave line 16a blank and enter the total distribution on line 16b.

Exception. Do not enter your total IRA distribution on line 16b if **any** of the following apply.

1. You made nondeductible contributions to any of your traditional or SEP IRAs for 1999 or an earlier year. Instead, use **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a. If you made nondeductible contributions to these IRAs for 1999, also see **Pub. 590**, Individual Retirement Arrangements (IRAs).


2. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 1999. Instead, use **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a.

3. You made an excess contribution in 1999 to your IRA and withdrew it during the period of January 1, 2000, through April 17, 2000. Enter the total distribution on line 16a and the taxable part (the earnings) on line 16b.

4. You received a distribution from an Ed or Roth IRA and the total distribution was not rolled over into another IRA of the same type. Instead, use **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a.

5. You rolled your IRA distribution over into another IRA of the same type (for example, from one traditional IRA to another traditional IRA). Enter the total distribution on line 16a and write "Rollover" next to line 16b. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if 1 above also applies, use **Form 8606** to figure the taxable part.

If you rolled over the distribution (a) in 2000 or (b) from a conduit IRA into a qualified plan, attach a statement explaining what you did.

 You may have to pay an additional tax if (1) you received an early distribution from your IRA and the total distribution was not rolled over, or (2) you were born before July 1, 1928, and received less than the minimum required distribution. See the instructions for line 50 on page 13 for details.

1998 Roth IRA Conversions. If you converted an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, leave line 16a blank and enter on line 16b the amount from your **1998 Form 8606**, line 17. But you may have to enter a different amount on line 16b if **either** of the following applies.

- You received a distribution from a Roth IRA in 1998 or the owner of the Roth IRA died in 1999. See **Pub. 590** to figure the amount to enter on line 16b.

- You received a distribution from a Roth IRA in 1999. Use **Form 8606** to figure the amount to enter on line 16b.


Note: If you received a distribution from another type of IRA, figure the taxable amount of the distribution and enter the total of the taxable amounts on line 16b.

Lines 17a and 17b—Pensions and Annuities.

Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a **Form 1099-R** showing the amount you received. See below for details on rollovers and page 9 for details on lump-sum distributions. But if this income is not effectively connected with your U.S. trade or business, report it on line 75.

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

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

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

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

Note: If you perform services in the United States, your income is effectively connected with the conduct of a U.S. trade or business. When you receive a pension in a later year as a result of these services, the pension is also considered effectively connected with the conduct of a U.S. trade or business.

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

1. You did not contribute to the cost (see below) of your pension or annuity, or
2. You got your entire cost back tax free before 1999.

Fully taxable pensions and annuities also include military retirement pay shown on **Form 1099-R**. For details on military disability pensions, see **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, see **Pub. 575**, Pension and Annuity Income, for information on how to report your benefits.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your **Form 1099-R** does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, General Rule for Pensions and Annuities. However, if your annuity starting date (defined below) was **after** July 1, 1986, you may be able to use the Simplified Method explained below. But if your annuity starting date was **after** November 18, 1996, and items 1, 2, and 3 below under **Simplified Method** apply, you **must** use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for an \$80 fee. For details, see **Pub. 939**.

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

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

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. If your annuity starting date (defined above) was **after** July 1, 1986, and **all three** of the following apply, you can use this simpler method. But if your annuity starting date was **after** November 18, 1996, and **all three** of the following apply, you **must** use the Simplified Method.

1. The payments are for (a) your life or (b) your life and that of your beneficiary.
2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
3. At the time the pension or annuity payments began, 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 all three apply, use the worksheet on page 9 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.

Changing Methods. If your annuity starting date was **after** July 1, 1986, and **before** November 19, 1996, you may be able to change from the General Rule to the Simplified Method (or the other way around). For details, see **Pub. 575**.

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It should be shown in box 9b of **Form 1099-R** for the first year you received payments from the plan.

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the amount you enter on line 2 of the worksheet on page 9. Do this even if the **Form 1099-R** shows a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see **Pub. 939**.

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

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R**. From the total on line 17a, subtract

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

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 1999 on Form 1040NR, line 17a.

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

TABLE 1 FOR LINE 3 ABOVE

IF the age at annuity starting date (see page 8) 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 8) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount that was rolled over either directly or within 60 days of receiving the distribution. Enter the remaining amount, even if zero, on line 17b. Write "Rollover" next to line 17b.

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

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you

received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 50 on page 13.

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

TIP You may be able to pay less tax on the distribution if you were at least age 59½ on the date of the distribution, you meet certain other conditions, and you choose to use **Form 4972, Tax on Lump-Sum Distributions**, to figure the tax on any part of the distribution. You may also be able to use **Form 4972** if you are the beneficiary of a deceased employee who was either age 59½ or older on

the date of death or was born before 1936. For details, see Form 4972.

Line 20—Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation amount paid to you in 1999.

If you received an overpayment of unemployment compensation in 1999 and you repaid any of it in 1999, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 1999, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 11. But if you repaid more than \$3,000, see **Repayments** in **Pub. 525** for details on how to report the repayment.

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

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

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

Adjusted Gross Income

Line 24—IRA Deduction.

TIP If you make any nondeductible contributions to a traditional IRA for 1999, you must report them on **Form 8606**.

If you made contributions to a traditional IRA for 1999, you may be able to take an IRA deduction. But you must have had earned income to do so. You should receive a statement by May 31, 2000, that shows all contributions to your traditional IRA for 1999.

Were You Covered by a Retirement Plan?

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

The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a Keogh, SEP, or SIMPLE retirement plan.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan and you had earned income, you can take an IRA deduction.

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 1999.

See **Pub. 590, Individual Retirement Arrangements (IRAs)**, for more details.

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

Before you begin:

- Complete Form 1040NR, lines 26 through 31, if they apply to you.
- Figure any amount to be entered on the dotted line next to line 32 (see page 11).
- See the instructions for line 25 below.

1. Enter the total interest you paid in 1999 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 60 months 1. _____
2. Enter the **smaller** of line 1 or \$1,500 2. _____
3. Enter the amount from Form 1040NR, line 23 3. _____
4. Enter the total of the amounts from Form 1040NR, line 24, lines 26 through 31, plus any amount you entered on the dotted line next to line 32 4. _____
5. Modified AGI. Subtract line 4 from line 3 5. _____
6. Is line 5 more than \$40,000?
 No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
 Yes. Subtract \$40,000 from line 5 6. _____
7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" 7. _____
8. Multiply line 2 by line 7 8. _____
9. **Student loan interest deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 25. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) 9. _____

Line 25—Student Loan Interest Deduction.

Use the worksheet above to figure this deduction if **all five** of the following apply.

1. You paid interest in 1999 on a qualified student loan (see below).
2. At least part of the interest paid in 1999 was paid during the first 60 months that interest payments were required to be made. See **Example** below.
3. You checked filing status box 1, 2, or 6.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet above to figure your modified AGI.
5. You are not claimed as a dependent on someone's (such as your parent's) 1999 tax return.

Example. You took out a qualified student loan in 1992 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1994, after you graduated. You made a payment every month as required. If you meet items **3** through **5** listed above, you may use only the interest you paid for January through June 1999 to figure your deduction. June is the end of the 60-month period (July 1994–June 1999).

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below). However, a loan is not a qualified student loan if (1) any of the proceeds were used for other purposes or (2) 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, Tax Benefits for Higher Education.**

Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and

supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following nontaxable benefits:

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Qualified distributions from an education IRA.
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

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

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

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, **and**

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

Before you begin:

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

1. Enter the total amount paid in 1999 for health insurance coverage established under your business for 1999 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. Multiply line 1 by 60% (.60) 2. _____
3. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 29 3. _____
4. **Self-employed health insurance deduction.** Enter the **smaller** of line 2 or line 3 here and on Form 1040NR, line 28 4. _____

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

• Carried at least half the normal full-time work load for the course of study he or she was pursuing.

Line 26—Medical Savings Account (MSA) Deduction. If you made contributions to an MSA for 1999, you may be able to take this deduction. See **Form 8853, Medical Savings Accounts and Long-Term Care Insurance Contracts**, for details.

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

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. The deduction is generally limited to moves to or within the United States or its possessions. If you meet these requirements, see **Pub. 521, Moving Expenses.** Use **Form 3903, Moving Expenses**, to figure the amount to enter on this line.

Line 28—Self-Employed Health Insurance Deduction. If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance for yourself, your spouse, and dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 1999, 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, Business Expenses.**

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 find out how to figure your deduction if **either** of the following applies.

- You had more than one source of income subject to self-employment tax.

Deduction for Exemptions Worksheet—Line 37 (keep for your records)
See the instructions for line 37 below.

1. Is the amount on Form 1040NR, line 34, more than the amount shown on line 4 below for your filing status?
 - No. Stop.** Multiply \$2,750 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 37.
 - Yes.** Continue.
 2. Multiply \$2,750 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____
 3. Enter the amount from Form 1040NR, line 34 **3.** _____
 4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$126,600
 - Box 3, 4, or 5, enter \$94,975
 - Box 6, enter \$189,950 **4.** _____
 5. Subtract line 4 from line 3 **5.** _____
- Note:** If line 5 is more than \$122,500 if you checked filing status box 1, 2, or 6; or more than \$61,250 if you checked filing status box 3, 4, or 5, **stop here.** You **cannot** take a deduction for exemptions. Enter -0- on Form 1040NR, line 37.
6. Divide line 5 by \$2,500 if you checked filing status box 1, 2, or 6; or by \$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 amount **7.** _____
 8. Multiply line 2 by line 7 **8.** _____
 9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 37 **9.** _____

• You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 29—Keogh and Self-Employed SEP and SIMPLE Plans. If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560.**

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

Line 31—Scholarship and Fellowship Grants Excluded. If you were a degree candidate, enter amounts used for tuition and course-related expenses (such as fees, books, supplies, and equipment). **Do not** include any amount shown on line 22. See **Pub. 520,** Scholarships and Fellowships, for more information.

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

- Performing-arts-related expenses (see **Form 2106** or **Form 2106-EZ**). Identify as "QPA."
- Reforestation amortization (see **Pub. 535**). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) pension plans (see **Pub. 575**). Identify as "501(c)(18)."
- Deduction for clean-fuel vehicles (see **Pub. 535**). Identify as "Clean-Fuel."

Line 33—Adjusted Gross Income. If line 33 is less than zero, you may have a net operating

loss that you can carry to another tax year. See **Pub. 536.**

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

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

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

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

If you file as an **individual**, multiply \$2,750 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519.**) But use the worksheet above to figure the amount, if any, to enter on line 37 if your adjusted gross income from line 34 is more than \$126,600 if you checked filing status box 1 or 2; \$94,975 if you checked filing status box 3, 4, or 5; \$189,950 if you checked filing status box 6.

If you are filing for an **estate**, enter \$600 on line 37. If you are filing for a **trust** whose governing instrument requires it to distribute all its income currently, enter \$300 on line 37. Any other trust is allowed an exemption of \$100.

Line 39—Tax. Use one of the following methods to figure your tax. Also, include in the total on line 39 any tax from **Form 4972**, Tax

on Lump-Sum Distributions, or **Form 8814**, Parents' Election To Report Child's Interest and Dividends. Be sure to check the appropriate box.

Tax Table or Tax Rate Schedules. You must use the Tax Table or Tax Rate Schedules to figure your tax unless:

- You are required to use **Form 8615, Schedule D (Form 1040)**, or the **Capital Gain Tax Worksheet** on page 12, or
- You use **Schedule J (Form 1040)** (for farm income).

If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which starts on page 19. 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, OR you are filing for an estate or trust, use the Tax Rate Schedules on page 31.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 2000, and who had more than \$1,400 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1999, do not use Form 8615 to figure the child's tax.

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

Capital Gain Tax Worksheet. If you received capital gain distributions but you are not required to file Schedule D (Form 1040), use the worksheet on page 12 to figure your tax.


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

Credits


Line 40—Credit for Child and Dependent Care Expenses. You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent who could not care for himself or herself. For details, see **Form 2441.**

Line 41—Child Tax Credit.

What is the Child Tax Credit? This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 6. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 40.

 **If you only have one or two qualifying children and the amount on Form 1040NR, line 39, is zero, you cannot take this credit. You also cannot take the additional child tax credit on Form 1040NR, line 56.**

How Do You Figure the Credit? Answer the questions in the Instructions for Form 1040 to see if you may use the **Child Tax Credit Worksheet** in the 1040 instructions or if you must use **Pub. 972.**

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

Line 42—Adoption Credit. You may be able to take this credit if you paid expenses after

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

Before you begin:

- Be sure you do not have to file Schedule D (Form 1040) (see the instructions for Form 1040NR, line 14, on page 7).
- Be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 38 1. _____

2. Enter the amount from Form 1040NR, line 14 2. _____

3. Subtract line 2 from line 1. If zero or less, enter -0- 3. _____

4. Figure the tax on the amount on line 3. Use the Tax Table or Tax Rate Schedules, whichever applies 4. _____

5. Enter the **smaller** of:

- The amount on line 1, or
- \$25,750 if you checked filing status box 1 or 2; \$21,525 if you checked filing status box 3, 4, or 5; or \$43,050 if you checked filing status box 6

5. _____

6. Is the amount on line 3 equal to or more than the amount on line 5?

Yes. Leave lines 6 through 8 blank; go to line 9.

No. Enter the amount from line 3 6. _____

7. Subtract line 6 from line 5 7. _____

8. Multiply line 7 by 10% (.10) 8. _____

9. Are the amounts on lines 2 and 7 the same?

Yes. Leave lines 9 through 12 blank; go to line 13.

No. Enter the **smaller** of line 1 or line 2 9. _____

10. Enter the amount, if any, from line 7 10. _____

11. Subtract line 10 from line 9. If zero or less, enter -0- 11. _____

12. Multiply line 11 by 20% (.20) 12. _____

13. Add lines 4, 8, and 12 13. _____

14. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies 14. _____

15. **Tax on all taxable income (including capital gain distributions).** Enter the **smaller** of line 13 or line 14 here and on Form 1040NR, line 39 15. _____

1996 to adopt a child. See **Form 8839**, Qualified Adoption Expenses, for details.

Line 43—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 5), and
2. Have paid or owe foreign tax on that income.

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

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

1. Form 1040NR is being filed for a nonresident alien individual and **not** an estate or trust.
2. All of your gross foreign-source income is from interest and dividends and all of that income and the foreign tax paid on it is reported to you on **Form 1099-INT** or **Form 1099-DIV** (or substitute statement).
3. If you have dividend income from shares of stock, you held those shares for at least 16 days.
4. The total of your foreign taxes paid is not more than \$300.
5. All of your foreign taxes were:
 - Legally owed and not eligible for a refund, and
 - Paid to countries that are recognized by the United States and do not support terrorism.

If you meet all five requirements, enter your total foreign tax on line 43. If you do not, see Form 1116 to find out if you can take the credit. If you need more information about these requirements, see the Instructions for Form 1116.

Line 44—Other Credits. Include in the total on line 44 any of the following credits and check the appropriate boxes. If box **d** is checked, also enter the form number. To find out if you can take the credit, see the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 1999, see **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See **Form 3800** or **Pub. 334**, Tax Guide for Small Business.
- Empowerment zone employment credit. See **Form 8844**.
- District of Columbia first-time homebuyer credit. See **Form 8859**.

Line 45. If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take the **nonconventional source fuel credit**. If you can, attach a schedule showing how you figured the credit.

Include the credit in the total on line 45. Enter the amount and "FNS" on the dotted line next to line 45.

Other Taxes

Line 47—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, get **Schedule I (Form 1041)** and its instructions to see if you owe this tax.


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

- \$33,750 if you checked filing status box 1 or 2.
- \$22,500 if you checked filing status box 3, 4, or 5.
- \$45,000 if you checked filing status box 6.

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

Adjustments and Preferences:

1. Accelerated depreciation.
2. Income from incentive stock options.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Amortization of pollution-control facilities or depletion.
6. Income (or loss) from tax-shelter farm activities or passive activities.
7. Percentage-of-completion income from long-term contracts.
8. Alternative minimum tax adjustments from an estate, trust, electing large partnership, or a cooperative.
9. Section 1202 exclusion.

 **Form 6251 should be filled in for a child under age 14 if the child's adjusted gross income from Form 1040NR, line 34, exceeds the child's earned income by more than \$5,100.**

Line 49—Social Security and Medicare Tax on Tip Income Not Reported to Employer. If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the tax, use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.



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

Line 50—Tax on IRAs, Other Retirement Plans, and MSAs. If any of the following apply, see **Form 5329** and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.

2. You made excess contributions to your IRA or MSA.

3. You were born before July 1, 1928, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item 1 above applies to you and distribution code 1 is shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 50. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 50 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

Line 51—Transportation Tax. Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

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

1. You had a fixed place of business in the United States involved in the earning of transportation income, and

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

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

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

Line 52—Household Employment Taxes. If any of the following apply, see **Schedule H (Form 1040)** and its instructions to find out if you owe these taxes.

1. You paid **any one** household employee (defined below) cash wages of \$1,100 or more in 1999. Cash wages include wages paid by checks, money orders, etc.

2. You withheld Federal income tax during 1999 at the request of any household employee.

3. You paid **total** cash wages of \$1,000 or more in **any** calendar quarter of 1998 or 1999 to household employees.



For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1999 and was a student.

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

Line 53—Total Tax. Include in the total on line 53 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 53, enter the amount of the tax and identify it as indicated.

Recapture of the following credits.

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

Recapture of Federal Mortgage Subsidy.

If you sold your home in 1999 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see **Form 8828**. Identify as "FMSR."

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

Uncollected Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance. This tax should be shown in box 13 of your Form W-2 with codes **A** and **B** or **M** and **N**. Identify as "UT."

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

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

Payments

Line 54—Federal Income Tax Withheld. Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, and 1099-R**. Enter the total on line 54. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 54 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 54 any tax withheld on scholarship or fellowship grants from Form 1042-S.

If you received a 1999 Form 1099 showing Federal income tax withheld on dividends,

interest income, or other income you received, include the amount withheld in the total on line 54. This should be shown in box 4 of the 1099 form.

Line 55—1999 Estimated Tax Payments.

Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1999. Include any overpayment from your 1998 return that you applied to your 1999 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all the payments you made in 1999 and show the name(s) and identifying number(s) under which you made them.

Line 56—Additional Child Tax Credit. This credit is for certain people who have three or more qualifying children as defined in the instructions for line 7c, column (4), on page 6. The additional child tax credit may give you a refund even if you do not owe any tax.

How Do You Take the Credit?

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for Form 1040NR, line 41, on page 11.

2. Read the **TIP** at the end of the Child Tax Credit Worksheet in the instructions for Form 1040. Use **Form 8812** to see if you can take the additional child tax credit only if you meet the two conditions given in that TIP.

Line 57—Amount Paid With Form 4868

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

Line 58—Excess Social Security and RRTA Tax Withheld.

If you had more than one employer for 1999 and total wages of more than \$72,600, too much social security tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,501.20. But if any one employer withheld more than \$4,501.20, you must ask that employer to refund the excess to you. You cannot claim it on your return.

If you had more than one railroad employer for 1999 and your total compensation was over \$53,700, too much railroad retirement (RRTA) tax may have been withheld.

For more details, see **Pub. 505**, Tax Withholding and Estimated Tax.

Line 59—Other Payments. Check the box(es) on line 59 to report any credit from **Form 2439**, Notice to Shareholder of Undistributed Long-Term Capital Gains, or **Form 4136**, Credit for Federal Tax Paid on Fuels.

Line 60—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 1999.

Lines 61a and 61b—U.S. Tax Withheld at Source. Enter on line 61a the amount you show on line 79. Enter on line 61b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805**, or similar form.

Lines 62a and 62b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests. Enter on line 62a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 62b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**.

BARRY MAPLE
DEBORAH MAPLE
123 Main Street
Anyplace, CA 90000

PAY TO THE ORDER OF \$

ANYPLACE BANK
Anyplace, CA 90000

For

1: (250250025) 202020 86 1234

1234
15-00000000

Account Number (line 65d)
Routing Number (line 65b)

Do not include the check number

DOLLARS

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

Refund

Line 64—Amount Overpaid. If line 64 is under \$1, we will send a refund only on written request.

TIP If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See *Income Tax Withholding and Estimated Tax Payments for Individuals for 2000* on page 17.

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 64 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 65b through 65d—Direct Deposit of Refund. Complete lines 65b through 65d if you want us to directly deposit the amount shown on line 65a into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Why Use Direct Deposit?

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

TIP You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

Line 65b. The routing number **must** be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial

institution for the correct routing number to enter on this line.

Line 65d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

Line 66—Applied to 2000 Estimated Tax. Enter on line 66 the amount, if any, of the overpayment on line 64 you want applied to your estimated tax for 2000. This election cannot be changed later.

Amount You Owe

Line 67—Amount You Owe. Include any estimated tax penalty from line 68 in the amount you enter on line 67.

Make your check or money order payable to the **"United States Treasury"** for the full amount due. **Do not send cash.** Write "1999 Form 1040NR," and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 67 is under \$1.

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

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

TIP You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 2000. See *Income Tax Withholding and Estimated Tax Payments for Individuals for 2000* on page 17.

What if You Cannot Pay? If you cannot pay the full amount shown on line 67 when you file, you may ask to make monthly installment payments. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

Line 68—Estimated Tax Penalty.

CAUTION You must include household employment taxes reported on line 52 to see if you owe the penalty if line 54 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 52.

You may owe this penalty if:

- Line 67 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

Exception. You will not owe the penalty if your 1998 tax return was for a tax year of 12 full months AND the total of lines 54, 55, and 58 on your 1999 return is at least as much as the tax liability shown on your 1998 return. Your estimated tax payments for 1999 must have been made on time and for the required amount.

CAUTION If your 1998 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 1999), the above applies only if the total of lines 54, 55, and 58 on your 1999 tax return is at least 105% of the tax liability shown on your 1998 return. This rule does not apply to farmers and fishermen.

Figuring the Penalty. If the **Exception** above 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 so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Enter the penalty on Form 1040NR, line 68. Add the penalty to any tax due and enter the total on line 67. If you are due a refund, subtract the penalty from the overpayment you show on line 64. **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, if you want to, you can leave line 68 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.

Signature

See **Reminders** on page 17 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions

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 1999 on income connected with a U.S. trade or business. If, during 1999, 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.

Gifts to U.S. Charities

Lines 4 Through 7

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

TIP If you do not know whether you may deduct what you gave to an organization, check with that organization or with the IRS.

Contributions You May Deduct.

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

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

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

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

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

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

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 May Deduct.

See Pub. 526 to figure the amount of your deduction if **any** of the following apply:

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

You MAY NOT Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- 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 and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

Line 4. Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 5. Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

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

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

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

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

Line 6. Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 8

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

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

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

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

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

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

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

Job Expenses and Most Other Miscellaneous Deductions

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

Pub. 529, Miscellaneous Deductions, discusses the types of expenses that may and may not be deducted.

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

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.

- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for your expenses. See **Form 8839** for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9. Enter the total job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your W-2 form are not considered reimbursements.) But you **MUST** fill in and attach **Form 2106** if:

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 9.

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

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

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms required by your employer, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- 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**, Business Use of Your Home.
- Certain educational expenses. For details, see **Pub. 508**.

Line 10. Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically.

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.

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

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16	1. _____
2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16	2. _____
Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines to the left of the entry space for line 16.	
3. Is the amount on line 2 less than the amount on line 1?	
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.	
<input type="checkbox"/> Yes. Subtract line 2 from line 1	3. _____
4. Multiply line 3 above by 80% (.80)	4. _____
5. Enter the amount from Form 1040NR, line 34	5. _____
6. Enter \$126,600 if you checked filing status box 1, 2, or 6; or \$63,300 if you checked filing status box 3, 4, or 5	6. _____
7. Is the amount on line 6 less than the amount on line 5?	
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.	
<input type="checkbox"/> Yes. Subtract line 6 from line 5	7. _____
8. Multiply line 7 above by 3% (.03)	8. _____
9. Enter the smaller of line 4 or line 8	9. _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17	10. _____

- Casualty and theft losses from property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 16

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

- Casualty and theft losses from income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).
- Deduction for repayment of amounts under a claim of right if over \$3,000.
- Impairment-related work expenses of a disabled person.

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

Total Itemized Deductions

Line 17

Use the worksheet above to figure the amount to enter on line 17 if the amount on Form 1040NR, line 34, is over \$126,600 if you checked filing status box 1, 2, or 6; \$63,300 if you checked filing status box 3, 4, or 5.

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

For more information, see **Pub. 519**, U.S. Tax Guide for Aliens.

The following items are generally taxed at 30% if they are not effectively connected with your U.S. trade or business. The rate may be lower for you if your country and the United

States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes which countries have such treaties and what the rates are.

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

The following list gives only a general idea of what income to report on page 4, but only to the extent the amount received is not effectively connected with the conduct of a trade or business in the United States.

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

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

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

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 1999. Include these gains only if you were in the United States at least 183 days during 1999. They are not subject to U.S. tax if you were in the United

States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 4.

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

Note: *Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 78 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 78, column (d).*

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

By January 31, 2000, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1999, and the amount of any benefits you repaid in 1999. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 85% of the total amount from box 5 of **ALL** your Forms SSA-1042S and Forms RRB-1042S on line 76 of Form 1040NR. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

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

Other Information (Page 5)

Item M

Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any

provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), attached to your tax return.

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

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

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.

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

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

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

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

Item P

See **Special Rules for Former U.S. Citizens and Former Long-Term U.S. Residents** on page 5 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required.

Reminders

Sign and Date Your Return

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

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

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

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

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

Paid Preparers Must Sign Your Return.

Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot

be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822**, Change of Address, to notify us of your new address.

Income Tax Withholding and Estimated Tax Payments for Individuals for 2000

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 2000 pay. In general, you do not have to make estimated tax payments if you expect that your 2000 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 2000 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 2000 and you must pay estimated tax, use **Form 1040-ES**.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see **Pub. 552**, Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return

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

Amended Return

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

Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the

bottom margin of Form 1040NR, page 2. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 67.

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

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

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

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

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

Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 14 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2000 tax return as a charitable contribution.

Taxpayer Assistance

IRS assistance is available to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If

we do make an error, you are still responsible for the payment of the correct tax.

In the United States, call **1-800-829-1040**.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 5) when you write.

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

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

How Can You Get IRS Tax Forms and Publications?

- You can download them from the IRS Internet Web Site at **www.irs.gov**.
- In the United States, you can call **1-800-829-1040**.
- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

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

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

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

To contact a Taxpayer Advocate:

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

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

Disclosure and Paperwork Reduction Act

Notice. The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to

give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may also 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.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 33 min.; **Learning about the law or the form**, 2 hr., 14 min.; **Preparing the form**, 5 hr., 58 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 47 min.

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

1999 Tax Table

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,784	3,784	4,265
25,250	25,300	3,791	3,791	4,279
25,300	25,350	3,799	3,799	4,293
25,350	25,400	3,806	3,806	4,307

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

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 38 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount he must enter on line 39 of his Form 1040NR.

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
0	5	0	0	0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
5	15	2	2	2	1,325	1,350	201	201	201	2,725	2,750	411	411	411
15	25	3	3	3	1,350	1,375	204	204	204	2,750	2,775	414	414	414
25	50	6	6	6	1,375	1,400	208	208	208	2,775	2,800	418	418	418
50	75	9	9	9	1,400	1,425	212	212	212	2,800	2,825	422	422	422
75	100	13	13	13	1,425	1,450	216	216	216	2,825	2,850	426	426	426
100	125	17	17	17	1,450	1,475	219	219	219	2,850	2,875	429	429	429
125	150	21	21	21	1,475	1,500	223	223	223	2,875	2,900	433	433	433
150	175	24	24	24	1,500	1,525	227	227	227	2,900	2,925	437	437	437
175	200	28	28	28	1,525	1,550	231	231	231	2,925	2,950	441	441	441
200	225	32	32	32	1,550	1,575	234	234	234	2,950	2,975	444	444	444
225	250	36	36	36	1,575	1,600	238	238	238	2,975	3,000	448	448	448
250	275	39	39	39	1,600	1,625	242	242	242	3,000				
275	300	43	43	43	1,625	1,650	246	246	246					
300	325	47	47	47	1,650	1,675	249	249	249	3,000	3,050	454	454	454
325	350	51	51	51	1,675	1,700	253	253	253	3,050	3,100	461	461	461
350	375	54	54	54	1,700	1,725	257	257	257	3,100	3,150	469	469	469
375	400	58	58	58	1,725	1,750	261	261	261	3,150	3,200	476	476	476
400	425	62	62	62	1,750	1,775	264	264	264	3,200	3,250	484	484	484
425	450	66	66	66	1,775	1,800	268	268	268	3,250	3,300	491	491	491
450	475	69	69	69	1,800	1,825	272	272	272	3,300	3,350	499	499	499
475	500	73	73	73	1,825	1,850	276	276	276	3,350	3,400	506	506	506
500	525	77	77	77	1,850	1,875	279	279	279	3,400	3,450	514	514	514
525	550	81	81	81	1,875	1,900	283	283	283	3,450	3,500	521	521	521
550	575	84	84	84	1,900	1,925	287	287	287	3,500	3,550	529	529	529
575	600	88	88	88	1,925	1,950	291	291	291	3,550	3,600	536	536	536
600	625	92	92	92	1,950	1,975	294	294	294	3,600	3,650	544	544	544
625	650	96	96	96	1,975	2,000	298	298	298	3,650	3,700	551	551	551
650	675	99	99	99	2,000					3,700	3,750	559	559	559
675	700	103	103	103	2,000	2,025	302	302	302	3,750	3,800	566	566	566
700	725	107	107	107	2,025	2,050	306	306	306	3,800	3,850	574	574	574
725	750	111	111	111	2,050	2,075	309	309	309	3,850	3,900	581	581	581
750	775	114	114	114	2,075	2,100	313	313	313	3,900	3,950	589	589	589
775	800	118	118	118	2,100	2,125	317	317	317	3,950	4,000	596	596	596
800	825	122	122	122	2,125	2,150	321	321	321	4,000				
825	850	126	126	126	2,150	2,175	324	324	324	4,000	4,050	604	604	604
850	875	129	129	129	2,175	2,200	328	328	328	4,050	4,100	611	611	611
875	900	133	133	133	2,200	2,225	332	332	332	4,100	4,150	619	619	619
900	925	137	137	137	2,225	2,250	336	336	336	4,150	4,200	626	626	626
925	950	141	141	141	2,250	2,275	339	339	339	4,200	4,250	634	634	634
950	975	144	144	144	2,275	2,300	343	343	343	4,250	4,300	641	641	641
975	1,000	148	148	148	2,300	2,325	347	347	347	4,300	4,350	649	649	649
1,000					2,325	2,350	351	351	351	4,350	4,400	656	656	656
					2,350	2,375	354	354	354	4,400	4,450	664	664	664
					2,375	2,400	358	358	358	4,450	4,500	671	671	671
					2,400	2,425	362	362	362	4,500	4,550	679	679	679
					2,425	2,450	366	366	366	4,550	4,600	686	686	686
					2,450	2,475	369	369	369	4,600	4,650	694	694	694
					2,475	2,500	373	373	373	4,650	4,700	701	701	701
					2,500	2,525	377	377	377	4,700	4,750	709	709	709
					2,525	2,550	381	381	381	4,750	4,800	716	716	716
					2,550	2,575	384	384	384	4,800	4,850	724	724	724
			2,575	2,600	388	388	388	4,850	4,900	731	731	731		
			2,600	2,625	392	392	392	4,900	4,950	739	739	739		
			2,625	2,650	396	396	396	4,950	5,000	746	746	746		
			2,650	2,675	399	399	399							
			2,675	2,700	403	403	403							

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—		Your tax is—			Your tax is—		Your tax is—		
5,000					8,000					11,000				
5,000	5,050	754	754	754	8,000	8,050	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,100	5,150	769	769	769	8,100	8,150	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669
5,150	5,200	776	776	776	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,200	5,250	784	784	784	8,200	8,250	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684
5,250	5,300	791	791	791	8,250	8,300	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691
5,300	5,350	799	799	799	8,300	8,350	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699
5,350	5,400	806	806	806	8,350	8,400	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706
5,400	5,450	814	814	814	8,400	8,450	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714
5,450	5,500	821	821	821	8,450	8,500	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721
5,500	5,550	829	829	829	8,500	8,550	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729
5,550	5,600	836	836	836	8,550	8,600	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736
5,600	5,650	844	844	844	8,600	8,650	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744
5,650	5,700	851	851	851	8,650	8,700	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751
5,700	5,750	859	859	859	8,700	8,750	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759
5,750	5,800	866	866	866	8,750	8,800	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766
5,800	5,850	874	874	874	8,800	8,850	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774
5,850	5,900	881	881	881	8,850	8,900	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781
5,900	5,950	889	889	889	8,900	8,950	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789
5,950	6,000	896	896	896	8,950	9,000	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796
6,000					9,000					12,000				
6,000	6,050	904	904	904	9,000	9,050	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804
6,050	6,100	911	911	911	9,050	9,100	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811
6,100	6,150	919	919	919	9,100	9,150	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819
6,150	6,200	926	926	926	9,150	9,200	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826
6,200	6,250	934	934	934	9,200	9,250	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834
6,250	6,300	941	941	941	9,250	9,300	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841
6,300	6,350	949	949	949	9,300	9,350	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849
6,350	6,400	956	956	956	9,350	9,400	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856
6,400	6,450	964	964	964	9,400	9,450	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864
6,450	6,500	971	971	971	9,450	9,500	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871
6,500	6,550	979	979	979	9,500	9,550	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879
6,550	6,600	986	986	986	9,550	9,600	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886
6,600	6,650	994	994	994	9,600	9,650	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946
7,000					10,000					13,000				
7,000	7,050	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
14,000					17,000					20,000				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,004
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,011
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,019
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,026
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,034
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,041
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,049
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,056
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,064
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,071
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,079
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,086
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,094
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,101
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,109
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,116
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,124
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,131
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,139
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,146
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,154
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,161
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,169
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,176
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,184
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,191
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,199
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,206
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,214
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,221
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,229
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,236
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,257
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,271
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,285
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,299
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,313
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,327
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,341
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,355
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,369
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,383
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,397
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,411
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,425
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,439
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,453
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,467
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,481
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,495
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,929	22,500	22,550	3,379	3,379	3,509
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,936	22,550	22,600	3,386	3,386	3,523
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,944	22,600	22,650	3,394	3,394	3,537
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,951	22,650	22,700	3,401	3,401	3,551
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,959	22,700	22,750	3,409	3,409	3,565
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	2,966	22,750	22,800	3,416	3,416	3,579
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	2,974	22,800	22,850	3,424	3,424	3,593
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	2,981	22,850	22,900	3,431	3,431	3,607
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	2,989	22,900	22,950	3,439	3,439	3,621
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	2,996	22,950	23,000	3,446	3,446	3,635

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
23,000		26,000			29,000									
23,000	23,050	3,454	3,454	3,649	26,000	26,050	3,940	3,904	4,489	29,000	29,050	4,780	4,354	5,329
23,050	23,100	3,461	3,461	3,663	26,050	26,100	3,954	3,911	4,503	29,050	29,100	4,794	4,361	5,343
23,100	23,150	3,469	3,469	3,677	26,100	26,150	3,968	3,919	4,517	29,100	29,150	4,808	4,369	5,357
23,150	23,200	3,476	3,476	3,691	26,150	26,200	3,982	3,926	4,531	29,150	29,200	4,822	4,376	5,371
23,200	23,250	3,484	3,484	3,705	26,200	26,250	3,996	3,934	4,545	29,200	29,250	4,836	4,384	5,385
23,250	23,300	3,491	3,491	3,719	26,250	26,300	4,010	3,941	4,559	29,250	29,300	4,850	4,391	5,399
23,300	23,350	3,499	3,499	3,733	26,300	26,350	4,024	3,949	4,573	29,300	29,350	4,864	4,399	5,413
23,350	23,400	3,506	3,506	3,747	26,350	26,400	4,038	3,956	4,587	29,350	29,400	4,878	4,406	5,427
23,400	23,450	3,514	3,514	3,761	26,400	26,450	4,052	3,964	4,601	29,400	29,450	4,892	4,414	5,441
23,450	23,500	3,521	3,521	3,775	26,450	26,500	4,066	3,971	4,615	29,450	29,500	4,906	4,421	5,455
23,500	23,550	3,529	3,529	3,789	26,500	26,550	4,080	3,979	4,629	29,500	29,550	4,920	4,429	5,469
23,550	23,600	3,536	3,536	3,803	26,550	26,600	4,094	3,986	4,643	29,550	29,600	4,934	4,436	5,483
23,600	23,650	3,544	3,544	3,817	26,600	26,650	4,108	3,994	4,657	29,600	29,650	4,948	4,444	5,497
23,650	23,700	3,551	3,551	3,831	26,650	26,700	4,122	4,001	4,671	29,650	29,700	4,962	4,451	5,511
23,700	23,750	3,559	3,559	3,845	26,700	26,750	4,136	4,009	4,685	29,700	29,750	4,976	4,459	5,525
23,750	23,800	3,566	3,566	3,859	26,750	26,800	4,150	4,016	4,699	29,750	29,800	4,990	4,466	5,539
23,800	23,850	3,574	3,574	3,873	26,800	26,850	4,164	4,024	4,713	29,800	29,850	5,004	4,474	5,553
23,850	23,900	3,581	3,581	3,887	26,850	26,900	4,178	4,031	4,727	29,850	29,900	5,018	4,481	5,567
23,900	23,950	3,589	3,589	3,901	26,900	26,950	4,192	4,039	4,741	29,900	29,950	5,032	4,489	5,581
23,950	24,000	3,596	3,596	3,915	26,950	27,000	4,206	4,046	4,755	29,950	30,000	5,046	4,496	5,595
24,000		27,000			30,000									
24,000	24,050	3,604	3,604	3,929	27,000	27,050	4,220	4,054	4,769	30,000	30,050	5,060	4,504	5,609
24,050	24,100	3,611	3,611	3,943	27,050	27,100	4,234	4,061	4,783	30,050	30,100	5,074	4,511	5,623
24,100	24,150	3,619	3,619	3,957	27,100	27,150	4,248	4,069	4,797	30,100	30,150	5,088	4,519	5,637
24,150	24,200	3,626	3,626	3,971	27,150	27,200	4,262	4,076	4,811	30,150	30,200	5,102	4,526	5,651
24,200	24,250	3,634	3,634	3,985	27,200	27,250	4,276	4,084	4,825	30,200	30,250	5,116	4,534	5,665
24,250	24,300	3,641	3,641	3,999	27,250	27,300	4,290	4,091	4,839	30,250	30,300	5,130	4,541	5,679
24,300	24,350	3,649	3,649	4,013	27,300	27,350	4,304	4,099	4,853	30,300	30,350	5,144	4,549	5,693
24,350	24,400	3,656	3,656	4,027	27,350	27,400	4,318	4,106	4,867	30,350	30,400	5,158	4,556	5,707
24,400	24,450	3,664	3,664	4,041	27,400	27,450	4,332	4,114	4,881	30,400	30,450	5,172	4,564	5,721
24,450	24,500	3,671	3,671	4,055	27,450	27,500	4,346	4,121	4,895	30,450	30,500	5,186	4,571	5,735
24,500	24,550	3,679	3,679	4,069	27,500	27,550	4,360	4,129	4,909	30,500	30,550	5,200	4,579	5,749
24,550	24,600	3,686	3,686	4,083	27,550	27,600	4,374	4,136	4,923	30,550	30,600	5,214	4,586	5,763
24,600	24,650	3,694	3,694	4,097	27,600	27,650	4,388	4,144	4,937	30,600	30,650	5,228	4,594	5,777
24,650	24,700	3,701	3,701	4,111	27,650	27,700	4,402	4,151	4,951	30,650	30,700	5,242	4,601	5,791
24,700	24,750	3,709	3,709	4,125	27,700	27,750	4,416	4,159	4,965	30,700	30,750	5,256	4,609	5,805
24,750	24,800	3,716	3,716	4,139	27,750	27,800	4,430	4,166	4,979	30,750	30,800	5,270	4,616	5,819
24,800	24,850	3,724	3,724	4,153	27,800	27,850	4,444	4,174	4,993	30,800	30,850	5,284	4,624	5,833
24,850	24,900	3,731	3,731	4,167	27,850	27,900	4,458	4,181	5,007	30,850	30,900	5,298	4,631	5,847
24,900	24,950	3,739	3,739	4,181	27,900	27,950	4,472	4,189	5,021	30,900	30,950	5,312	4,639	5,861
24,950	25,000	3,746	3,746	4,195	27,950	28,000	4,486	4,196	5,035	30,950	31,000	5,326	4,646	5,875
25,000		28,000			31,000									
25,000	25,050	3,754	3,754	4,209	28,000	28,050	4,500	4,204	5,049	31,000	31,050	5,340	4,654	5,889
25,050	25,100	3,761	3,761	4,223	28,050	28,100	4,514	4,211	5,063	31,050	31,100	5,354	4,661	5,903
25,100	25,150	3,769	3,769	4,237	28,100	28,150	4,528	4,219	5,077	31,100	31,150	5,368	4,669	5,917
25,150	25,200	3,776	3,776	4,251	28,150	28,200	4,542	4,226	5,091	31,150	31,200	5,382	4,676	5,931
25,200	25,250	3,784	3,784	4,265	28,200	28,250	4,556	4,234	5,105	31,200	31,250	5,396	4,684	5,945
25,250	25,300	3,791	3,791	4,279	28,250	28,300	4,570	4,241	5,119	31,250	31,300	5,410	4,691	5,959
25,300	25,350	3,799	3,799	4,293	28,300	28,350	4,584	4,249	5,133	31,300	31,350	5,424	4,699	5,973
25,350	25,400	3,806	3,806	4,307	28,350	28,400	4,598	4,256	5,147	31,350	31,400	5,438	4,706	5,987
25,400	25,450	3,814	3,814	4,321	28,400	28,450	4,612	4,264	5,161	31,400	31,450	5,452	4,714	6,001
25,450	25,500	3,821	3,821	4,335	28,450	28,500	4,626	4,271	5,175	31,450	31,500	5,466	4,721	6,015
25,500	25,550	3,829	3,829	4,349	28,500	28,550	4,640	4,279	5,189	31,500	31,550	5,480	4,729	6,029
25,550	25,600	3,836	3,836	4,363	28,550	28,600	4,654	4,286	5,203	31,550	31,600	5,494	4,736	6,043
25,600	25,650	3,844	3,844	4,377	28,600	28,650	4,668	4,294	5,217	31,600	31,650	5,508	4,744	6,057
25,650	25,700	3,851	3,851	4,391	28,650	28,700	4,682	4,301	5,231	31,650	31,700	5,522	4,751	6,071
25,700	25,750	3,859	3,859	4,405	28,700	28,750	4,696	4,309	5,245	31,700	31,750	5,536	4,759	6,085
25,750	25,800	3,870	3,866	4,419	28,750	28,800	4,710	4,316	5,259	31,750	31,800	5,550	4,766	6,099
25,800	25,850	3,884	3,874	4,433	28,800	28,850	4,724	4,324	5,273	31,800	31,850	5,564	4,774	6,113
25,850	25,900	3,898	3,881	4,447	28,850	28,900	4,738	4,331	5,287	31,850	31,900	5,578	4,781	6,127
25,900	25,950	3,912	3,889	4,461	28,900	28,950	4,752	4,339	5,301	31,900	31,950	5,592	4,789	6,141
25,950	26,000	3,926	3,896	4,475	28,950	29,000	4,766	4,346	5,315	31,950	32,000	5,606	4,796	6,155

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	5,620	4,804	6,169	35,000	35,050	6,460	5,254	7,009	38,000	38,050	7,300	5,704	7,849
32,050	32,100	5,634	4,811	6,183	35,050	35,100	6,474	5,261	7,023	38,050	38,100	7,314	5,711	7,863
32,100	32,150	5,648	4,819	6,197	35,100	35,150	6,488	5,269	7,037	38,100	38,150	7,328	5,719	7,877
32,150	32,200	5,662	4,826	6,211	35,150	35,200	6,502	5,276	7,051	38,150	38,200	7,342	5,726	7,891
32,200	32,250	5,676	4,834	6,225	35,200	35,250	6,516	5,284	7,065	38,200	38,250	7,356	5,734	7,905
32,250	32,300	5,690	4,841	6,239	35,250	35,300	6,530	5,291	7,079	38,250	38,300	7,370	5,741	7,919
32,300	32,350	5,704	4,849	6,253	35,300	35,350	6,544	5,299	7,093	38,300	38,350	7,384	5,749	7,933
32,350	32,400	5,718	4,856	6,267	35,350	35,400	6,558	5,306	7,107	38,350	38,400	7,398	5,756	7,947
32,400	32,450	5,732	4,864	6,281	35,400	35,450	6,572	5,314	7,121	38,400	38,450	7,412	5,764	7,961
32,450	32,500	5,746	4,871	6,295	35,450	35,500	6,586	5,321	7,135	38,450	38,500	7,426	5,771	7,975
32,500	32,550	5,760	4,879	6,309	35,500	35,550	6,600	5,329	7,149	38,500	38,550	7,440	5,779	7,989
32,550	32,600	5,774	4,886	6,323	35,550	35,600	6,614	5,336	7,163	38,550	38,600	7,454	5,786	8,003
32,600	32,650	5,788	4,894	6,337	35,600	35,650	6,628	5,344	7,177	38,600	38,650	7,468	5,794	8,017
32,650	32,700	5,802	4,901	6,351	35,650	35,700	6,642	5,351	7,191	38,650	38,700	7,482	5,801	8,031
32,700	32,750	5,816	4,909	6,365	35,700	35,750	6,656	5,359	7,205	38,700	38,750	7,496	5,809	8,045
32,750	32,800	5,830	4,916	6,379	35,750	35,800	6,670	5,366	7,219	38,750	38,800	7,510	5,816	8,059
32,800	32,850	5,844	4,924	6,393	35,800	35,850	6,684	5,374	7,233	38,800	38,850	7,524	5,824	8,073
32,850	32,900	5,858	4,931	6,407	35,850	35,900	6,698	5,381	7,247	38,850	38,900	7,538	5,831	8,087
32,900	32,950	5,872	4,939	6,421	35,900	35,950	6,712	5,389	7,261	38,900	38,950	7,552	5,839	8,101
32,950	33,000	5,886	4,946	6,435	35,950	36,000	6,726	5,396	7,275	38,950	39,000	7,566	5,846	8,115
33,000					36,000					39,000				
33,000	33,050	5,900	4,954	6,449	36,000	36,050	6,740	5,404	7,289	39,000	39,050	7,580	5,854	8,129
33,050	33,100	5,914	4,961	6,463	36,050	36,100	6,754	5,411	7,303	39,050	39,100	7,594	5,861	8,143
33,100	33,150	5,928	4,969	6,477	36,100	36,150	6,768	5,419	7,317	39,100	39,150	7,608	5,869	8,157
33,150	33,200	5,942	4,976	6,491	36,150	36,200	6,782	5,426	7,331	39,150	39,200	7,622	5,876	8,171
33,200	33,250	5,956	4,984	6,505	36,200	36,250	6,796	5,434	7,345	39,200	39,250	7,636	5,884	8,185
33,250	33,300	5,970	4,991	6,519	36,250	36,300	6,810	5,441	7,359	39,250	39,300	7,650	5,891	8,199
33,300	33,350	5,984	4,999	6,533	36,300	36,350	6,824	5,449	7,373	39,300	39,350	7,664	5,899	8,213
33,350	33,400	5,998	5,006	6,547	36,350	36,400	6,838	5,456	7,387	39,350	39,400	7,678	5,906	8,227
33,400	33,450	6,012	5,014	6,561	36,400	36,450	6,852	5,464	7,401	39,400	39,450	7,692	5,914	8,241
33,450	33,500	6,026	5,021	6,575	36,450	36,500	6,866	5,471	7,415	39,450	39,500	7,706	5,921	8,255
33,500	33,550	6,040	5,029	6,589	36,500	36,550	6,880	5,479	7,429	39,500	39,550	7,720	5,929	8,269
33,550	33,600	6,054	5,036	6,603	36,550	36,600	6,894	5,486	7,443	39,550	39,600	7,734	5,936	8,283
33,600	33,650	6,068	5,044	6,617	36,600	36,650	6,908	5,494	7,457	39,600	39,650	7,748	5,944	8,297
33,650	33,700	6,082	5,051	6,631	36,650	36,700	6,922	5,501	7,471	39,650	39,700	7,762	5,951	8,311
33,700	33,750	6,096	5,059	6,645	36,700	36,750	6,936	5,509	7,485	39,700	39,750	7,776	5,959	8,325
33,750	33,800	6,110	5,066	6,659	36,750	36,800	6,950	5,516	7,499	39,750	39,800	7,790	5,966	8,339
33,800	33,850	6,124	5,074	6,673	36,800	36,850	6,964	5,524	7,513	39,800	39,850	7,804	5,974	8,353
33,850	33,900	6,138	5,081	6,687	36,850	36,900	6,978	5,531	7,527	39,850	39,900	7,818	5,981	8,367
33,900	33,950	6,152	5,089	6,701	36,900	36,950	6,992	5,539	7,541	39,900	39,950	7,832	5,989	8,381
33,950	34,000	6,166	5,096	6,715	36,950	37,000	7,006	5,546	7,555	39,950	40,000	7,846	5,996	8,395
34,000					37,000					40,000				
34,000	34,050	6,180	5,104	6,729	37,000	37,050	7,020	5,554	7,569	40,000	40,050	7,860	6,004	8,409
34,050	34,100	6,194	5,111	6,743	37,050	37,100	7,034	5,561	7,583	40,050	40,100	7,874	6,011	8,423
34,100	34,150	6,208	5,119	6,757	37,100	37,150	7,048	5,569	7,597	40,100	40,150	7,888	6,019	8,437
34,150	34,200	6,222	5,126	6,771	37,150	37,200	7,062	5,576	7,611	40,150	40,200	7,902	6,026	8,451
34,200	34,250	6,236	5,134	6,785	37,200	37,250	7,076	5,584	7,625	40,200	40,250	7,916	6,034	8,465
34,250	34,300	6,250	5,141	6,799	37,250	37,300	7,090	5,591	7,639	40,250	40,300	7,930	6,041	8,479
34,300	34,350	6,264	5,149	6,813	37,300	37,350	7,104	5,599	7,653	40,300	40,350	7,944	6,049	8,493
34,350	34,400	6,278	5,156	6,827	37,350	37,400	7,118	5,606	7,667	40,350	40,400	7,958	6,056	8,507
34,400	34,450	6,292	5,164	6,841	37,400	37,450	7,132	5,614	7,681	40,400	40,450	7,972	6,064	8,521
34,450	34,500	6,306	5,171	6,855	37,450	37,500	7,146	5,621	7,695	40,450	40,500	7,986	6,071	8,535
34,500	34,550	6,320	5,179	6,869	37,500	37,550	7,160	5,629	7,709	40,500	40,550	8,000	6,079	8,549
34,550	34,600	6,334	5,186	6,883	37,550	37,600	7,174	5,636	7,723	40,550	40,600	8,014	6,086	8,563
34,600	34,650	6,348	5,194	6,897	37,600	37,650	7,188	5,644	7,737	40,600	40,650	8,028	6,094	8,577
34,650	34,700	6,362	5,201	6,911	37,650	37,700	7,202	5,651	7,751	40,650	40,700	8,042	6,101	8,591
34,700	34,750	6,376	5,209	6,925	37,700	37,750	7,216	5,659	7,765	40,700	40,750	8,056	6,109	8,605
34,750	34,800	6,390	5,216	6,939	37,750	37,800	7,230	5,666	7,779	40,750	40,800	8,070	6,116	8,619
34,800	34,850	6,404	5,224	6,953	37,800	37,850	7,244	5,674	7,793	40,800	40,850	8,084	6,124	8,633
34,850	34,900	6,418	5,231	6,967	37,850	37,900	7,258	5,681	7,807	40,850	40,900	8,098	6,131	8,647
34,900	34,950	6,432	5,239	6,981	37,900	37,950	7,272	5,689	7,821	40,900	40,950	8,112	6,139	8,661
34,950	35,000	6,446	5,246	6,995	37,950	38,000	7,286	5,696	7,835	40,950	41,000	8,126	6,146	8,675

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
41,000					44,000					47,000				
41,000	41,050	8,140	6,154	8,689	44,000	44,050	8,980	6,731	9,529	47,000	47,050	9,820	7,571	10,369
41,050	41,100	8,154	6,161	8,703	44,050	44,100	8,994	6,745	9,543	47,050	47,100	9,834	7,585	10,383
41,100	41,150	8,168	6,169	8,717	44,100	44,150	9,008	6,759	9,557	47,100	47,150	9,848	7,599	10,397
41,150	41,200	8,182	6,176	8,731	44,150	44,200	9,022	6,773	9,571	47,150	47,200	9,862	7,613	10,411
41,200	41,250	8,196	6,184	8,745	44,200	44,250	9,036	6,787	9,585	47,200	47,250	9,876	7,627	10,425
41,250	41,300	8,210	6,191	8,759	44,250	44,300	9,050	6,801	9,599	47,250	47,300	9,890	7,641	10,439
41,300	41,350	8,224	6,199	8,773	44,300	44,350	9,064	6,815	9,613	47,300	47,350	9,904	7,655	10,453
41,350	41,400	8,238	6,206	8,787	44,350	44,400	9,078	6,829	9,627	47,350	47,400	9,918	7,669	10,467
41,400	41,450	8,252	6,214	8,801	44,400	44,450	9,092	6,843	9,641	47,400	47,450	9,932	7,683	10,481
41,450	41,500	8,266	6,221	8,815	44,450	44,500	9,106	6,857	9,655	47,450	47,500	9,946	7,697	10,495
41,500	41,550	8,280	6,229	8,829	44,500	44,550	9,120	6,871	9,669	47,500	47,550	9,960	7,711	10,509
41,550	41,600	8,294	6,236	8,843	44,550	44,600	9,134	6,885	9,683	47,550	47,600	9,974	7,725	10,523
41,600	41,650	8,308	6,244	8,857	44,600	44,650	9,148	6,899	9,697	47,600	47,650	9,988	7,739	10,537
41,650	41,700	8,322	6,251	8,871	44,650	44,700	9,162	6,913	9,711	47,650	47,700	10,002	7,753	10,551
41,700	41,750	8,336	6,259	8,885	44,700	44,750	9,176	6,927	9,725	47,700	47,750	10,016	7,767	10,565
41,750	41,800	8,350	6,266	8,899	44,750	44,800	9,190	6,941	9,739	47,750	47,800	10,030	7,781	10,579
41,800	41,850	8,364	6,274	8,913	44,800	44,850	9,204	6,955	9,753	47,800	47,850	10,044	7,795	10,593
41,850	41,900	8,378	6,281	8,927	44,850	44,900	9,218	6,969	9,767	47,850	47,900	10,058	7,809	10,607
41,900	41,950	8,392	6,289	8,941	44,900	44,950	9,232	6,983	9,781	47,900	47,950	10,072	7,823	10,621
41,950	42,000	8,406	6,296	8,955	44,950	45,000	9,246	6,997	9,795	47,950	48,000	10,086	7,837	10,635
42,000					45,000					48,000				
42,000	42,050	8,420	6,304	8,969	45,000	45,050	9,260	7,011	9,809	48,000	48,050	10,100	7,851	10,649
42,050	42,100	8,434	6,311	8,983	45,050	45,100	9,274	7,025	9,823	48,050	48,100	10,114	7,865	10,663
42,100	42,150	8,448	6,319	8,997	45,100	45,150	9,288	7,039	9,837	48,100	48,150	10,128	7,879	10,677
42,150	42,200	8,462	6,326	9,011	45,150	45,200	9,302	7,053	9,851	48,150	48,200	10,142	7,893	10,691
42,200	42,250	8,476	6,334	9,025	45,200	45,250	9,316	7,067	9,865	48,200	48,250	10,156	7,907	10,705
42,250	42,300	8,490	6,341	9,039	45,250	45,300	9,330	7,081	9,879	48,250	48,300	10,170	7,921	10,719
42,300	42,350	8,504	6,349	9,053	45,300	45,350	9,344	7,095	9,893	48,300	48,350	10,184	7,935	10,733
42,350	42,400	8,518	6,356	9,067	45,350	45,400	9,358	7,109	9,907	48,350	48,400	10,198	7,949	10,747
42,400	42,450	8,532	6,364	9,081	45,400	45,450	9,372	7,123	9,921	48,400	48,450	10,212	7,963	10,761
42,450	42,500	8,546	6,371	9,095	45,450	45,500	9,386	7,137	9,935	48,450	48,500	10,226	7,977	10,775
42,500	42,550	8,560	6,379	9,109	45,500	45,550	9,400	7,151	9,949	48,500	48,550	10,240	7,991	10,789
42,550	42,600	8,574	6,386	9,123	45,550	45,600	9,414	7,165	9,963	48,550	48,600	10,254	8,005	10,803
42,600	42,650	8,588	6,394	9,137	45,600	45,650	9,428	7,179	9,977	48,600	48,650	10,268	8,019	10,817
42,650	42,700	8,602	6,401	9,151	45,650	45,700	9,442	7,193	9,991	48,650	48,700	10,282	8,033	10,831
42,700	42,750	8,616	6,409	9,165	45,700	45,750	9,456	7,207	10,005	48,700	48,750	10,296	8,047	10,845
42,750	42,800	8,630	6,416	9,179	45,750	45,800	9,470	7,221	10,019	48,750	48,800	10,310	8,061	10,859
42,800	42,850	8,644	6,424	9,193	45,800	45,850	9,484	7,235	10,033	48,800	48,850	10,324	8,075	10,873
42,850	42,900	8,658	6,431	9,207	45,850	45,900	9,498	7,249	10,047	48,850	48,900	10,338	8,089	10,887
42,900	42,950	8,672	6,439	9,221	45,900	45,950	9,512	7,263	10,061	48,900	48,950	10,352	8,103	10,901
42,950	43,000	8,686	6,446	9,235	45,950	46,000	9,526	7,277	10,075	48,950	49,000	10,366	8,117	10,915
43,000					46,000					49,000				
43,000	43,050	8,700	6,454	9,249	46,000	46,050	9,540	7,291	10,089	49,000	49,050	10,380	8,131	10,929
43,050	43,100	8,714	6,465	9,263	46,050	46,100	9,554	7,305	10,103	49,050	49,100	10,394	8,145	10,943
43,100	43,150	8,728	6,479	9,277	46,100	46,150	9,568	7,319	10,117	49,100	49,150	10,408	8,159	10,957
43,150	43,200	8,742	6,493	9,291	46,150	46,200	9,582	7,333	10,131	49,150	49,200	10,422	8,173	10,971
43,200	43,250	8,756	6,507	9,305	46,200	46,250	9,596	7,347	10,145	49,200	49,250	10,436	8,187	10,985
43,250	43,300	8,770	6,521	9,319	46,250	46,300	9,610	7,361	10,159	49,250	49,300	10,450	8,201	10,999
43,300	43,350	8,784	6,535	9,333	46,300	46,350	9,624	7,375	10,173	49,300	49,350	10,464	8,215	11,013
43,350	43,400	8,798	6,549	9,347	46,350	46,400	9,638	7,389	10,187	49,350	49,400	10,478	8,229	11,027
43,400	43,450	8,812	6,563	9,361	46,400	46,450	9,652	7,403	10,201	49,400	49,450	10,492	8,243	11,041
43,450	43,500	8,826	6,577	9,375	46,450	46,500	9,666	7,417	10,215	49,450	49,500	10,506	8,257	11,055
43,500	43,550	8,840	6,591	9,389	46,500	46,550	9,680	7,431	10,229	49,500	49,550	10,520	8,271	11,069
43,550	43,600	8,854	6,605	9,403	46,550	46,600	9,694	7,445	10,243	49,550	49,600	10,534	8,285	11,083
43,600	43,650	8,868	6,619	9,417	46,600	46,650	9,708	7,459	10,257	49,600	49,650	10,548	8,299	11,097
43,650	43,700	8,882	6,633	9,431	46,650	46,700	9,722	7,473	10,271	49,650	49,700	10,562	8,313	11,111
43,700	43,750	8,896	6,647	9,445	46,700	46,750	9,736	7,487	10,285	49,700	49,750	10,576	8,327	11,125
43,750	43,800	8,910	6,661	9,459	46,750	46,800	9,750	7,501	10,299	49,750	49,800	10,590	8,341	11,139
43,800	43,850	8,924	6,675	9,473	46,800	46,850	9,764	7,515	10,313	49,800	49,850	10,604	8,355	11,153
43,850	43,900	8,938	6,689	9,487	46,850	46,900	9,778	7,529	10,327	49,850	49,900	10,618	8,369	11,167
43,900	43,950	8,952	6,703	9,501	46,900	46,950	9,792	7,543	10,341	49,900	49,950	10,632	8,383	11,181
43,950	44,000	8,966	6,717	9,515	46,950	47,000	9,806	7,557	10,355	49,950	50,000	10,646	8,397	11,195

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
50,000					53,000					56,000				
50,000	50,050	10,660	8,411	11,209	53,000	53,050	11,500	9,251	12,079	56,000	56,050	12,340	10,091	13,009
50,050	50,100	10,674	8,425	11,223	53,050	53,100	11,514	9,265	12,094	56,050	56,100	12,354	10,105	13,024
50,100	50,150	10,688	8,439	11,237	53,100	53,150	11,528	9,279	12,110	56,100	56,150	12,368	10,119	13,040
50,150	50,200	10,702	8,453	11,251	53,150	53,200	11,542	9,293	12,125	56,150	56,200	12,382	10,133	13,055
50,200	50,250	10,716	8,467	11,265	53,200	53,250	11,556	9,307	12,141	56,200	56,250	12,396	10,147	13,071
50,250	50,300	10,730	8,481	11,279	53,250	53,300	11,570	9,321	12,156	56,250	56,300	12,410	10,161	13,086
50,300	50,350	10,744	8,495	11,293	53,300	53,350	11,584	9,335	12,172	56,300	56,350	12,424	10,175	13,102
50,350	50,400	10,758	8,509	11,307	53,350	53,400	11,598	9,349	12,187	56,350	56,400	12,438	10,189	13,117
50,400	50,450	10,772	8,523	11,321	53,400	53,450	11,612	9,363	12,203	56,400	56,450	12,452	10,203	13,133
50,450	50,500	10,786	8,537	11,335	53,450	53,500	11,626	9,377	12,218	56,450	56,500	12,466	10,217	13,148
50,500	50,550	10,800	8,551	11,349	53,500	53,550	11,640	9,391	12,234	56,500	56,550	12,480	10,231	13,164
50,550	50,600	10,814	8,565	11,363	53,550	53,600	11,654	9,405	12,249	56,550	56,600	12,494	10,245	13,179
50,600	50,650	10,828	8,579	11,377	53,600	53,650	11,668	9,419	12,265	56,600	56,650	12,508	10,259	13,195
50,650	50,700	10,842	8,593	11,391	53,650	53,700	11,682	9,433	12,280	56,650	56,700	12,522	10,273	13,210
50,700	50,750	10,856	8,607	11,405	53,700	53,750	11,696	9,447	12,296	56,700	56,750	12,536	10,287	13,226
50,750	50,800	10,870	8,621	11,419	53,750	53,800	11,710	9,461	12,311	56,750	56,800	12,550	10,301	13,241
50,800	50,850	10,884	8,635	11,433	53,800	53,850	11,724	9,475	12,327	56,800	56,850	12,564	10,315	13,257
50,850	50,900	10,898	8,649	11,447	53,850	53,900	11,738	9,489	12,342	56,850	56,900	12,578	10,329	13,272
50,900	50,950	10,912	8,663	11,461	53,900	53,950	11,752	9,503	12,358	56,900	56,950	12,592	10,343	13,288
50,950	51,000	10,926	8,677	11,475	53,950	54,000	11,766	9,517	12,373	56,950	57,000	12,606	10,357	13,303
51,000					54,000					57,000				
51,000	51,050	10,940	8,691	11,489	54,000	54,050	11,780	9,531	12,389	57,000	57,050	12,620	10,371	13,319
51,050	51,100	10,954	8,705	11,503	54,050	54,100	11,794	9,545	12,404	57,050	57,100	12,634	10,385	13,334
51,100	51,150	10,968	8,719	11,517	54,100	54,150	11,808	9,559	12,420	57,100	57,150	12,648	10,399	13,350
51,150	51,200	10,982	8,733	11,531	54,150	54,200	11,822	9,573	12,435	57,150	57,200	12,662	10,413	13,365
51,200	51,250	10,996	8,747	11,545	54,200	54,250	11,836	9,587	12,451	57,200	57,250	12,676	10,427	13,381
51,250	51,300	11,010	8,761	11,559	54,250	54,300	11,850	9,601	12,466	57,250	57,300	12,690	10,441	13,396
51,300	51,350	11,024	8,775	11,573	54,300	54,350	11,864	9,615	12,482	57,300	57,350	12,704	10,455	13,412
51,350	51,400	11,038	8,789	11,587	54,350	54,400	11,878	9,629	12,497	57,350	57,400	12,718	10,469	13,427
51,400	51,450	11,052	8,803	11,601	54,400	54,450	11,892	9,643	12,513	57,400	57,450	12,732	10,483	13,443
51,450	51,500	11,066	8,817	11,615	54,450	54,500	11,906	9,657	12,528	57,450	57,500	12,746	10,497	13,458
51,500	51,550	11,080	8,831	11,629	54,500	54,550	11,920	9,671	12,544	57,500	57,550	12,760	10,511	13,474
51,550	51,600	11,094	8,845	11,643	54,550	54,600	11,934	9,685	12,559	57,550	57,600	12,774	10,525	13,489
51,600	51,650	11,108	8,859	11,657	54,600	54,650	11,948	9,699	12,575	57,600	57,650	12,788	10,539	13,505
51,650	51,700	11,122	8,873	11,671	54,650	54,700	11,962	9,713	12,590	57,650	57,700	12,802	10,553	13,520
51,700	51,750	11,136	8,887	11,685	54,700	54,750	11,976	9,727	12,606	57,700	57,750	12,816	10,567	13,536
51,750	51,800	11,150	8,901	11,699	54,750	54,800	11,990	9,741	12,621	57,750	57,800	12,830	10,581	13,551
51,800	51,850	11,164	8,915	11,713	54,800	54,850	12,004	9,755	12,637	57,800	57,850	12,844	10,595	13,567
51,850	51,900	11,178	8,929	11,727	54,850	54,900	12,018	9,769	12,652	57,850	57,900	12,858	10,609	13,582
51,900	51,950	11,192	8,943	11,741	54,900	54,950	12,032	9,783	12,668	57,900	57,950	12,872	10,623	13,598
51,950	52,000	11,206	8,957	11,755	54,950	55,000	12,046	9,797	12,683	57,950	58,000	12,886	10,637	13,613
52,000					55,000					58,000				
52,000	52,050	11,220	8,971	11,769	55,000	55,050	12,060	9,811	12,699	58,000	58,050	12,900	10,651	13,629
52,050	52,100	11,234	8,985	11,784	55,050	55,100	12,074	9,825	12,714	58,050	58,100	12,914	10,665	13,644
52,100	52,150	11,248	8,999	11,800	55,100	55,150	12,088	9,839	12,730	58,100	58,150	12,928	10,679	13,660
52,150	52,200	11,262	9,013	11,815	55,150	55,200	12,102	9,853	12,745	58,150	58,200	12,942	10,693	13,675
52,200	52,250	11,276	9,027	11,831	55,200	55,250	12,116	9,867	12,761	58,200	58,250	12,956	10,707	13,691
52,250	52,300	11,290	9,041	11,846	55,250	55,300	12,130	9,881	12,776	58,250	58,300	12,970	10,721	13,706
52,300	52,350	11,304	9,055	11,862	55,300	55,350	12,144	9,895	12,792	58,300	58,350	12,984	10,735	13,722
52,350	52,400	11,318	9,069	11,877	55,350	55,400	12,158	9,909	12,807	58,350	58,400	12,998	10,749	13,737
52,400	52,450	11,332	9,083	11,893	55,400	55,450	12,172	9,923	12,823	58,400	58,450	13,012	10,763	13,753
52,450	52,500	11,346	9,097	11,908	55,450	55,500	12,186	9,937	12,838	58,450	58,500	13,026	10,777	13,768
52,500	52,550	11,360	9,111	11,924	55,500	55,550	12,200	9,951	12,854	58,500	58,550	13,040	10,791	13,784
52,550	52,600	11,374	9,125	11,939	55,550	55,600	12,214	9,965	12,869	58,550	58,600	13,054	10,805	13,799
52,600	52,650	11,388	9,139	11,955	55,600	55,650	12,228	9,979	12,885	58,600	58,650	13,068	10,819	13,815
52,650	52,700	11,402	9,153	11,970	55,650	55,700	12,242	9,993	12,900	58,650	58,700	13,082	10,833	13,830
52,700	52,750	11,416	9,167	11,986	55,700	55,750	12,256	10,007	12,916	58,700	58,750	13,096	10,847	13,846
52,750	52,800	11,430	9,181	12,001	55,750	55,800	12,270	10,021	12,931	58,750	58,800	13,110	10,861	13,861
52,800	52,850	11,444	9,195	12,017	55,800	55,850	12,284	10,035	12,947	58,800	58,850	13,124	10,875	13,877
52,850	52,900	11,458	9,209	12,032	55,850	55,900	12,298	10,049	12,962	58,850	58,900	13,138	10,889	13,892
52,900	52,950	11,472	9,223	12,048	55,900	55,950	12,312	10,063	12,978	58,900	58,950	13,152	10,903	13,908
52,950	53,000	11,486	9,237	12,063	55,950	56,000	12,326	10,077	12,993	58,950	59,000	13,166	10,917	13,923

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
59,000					62,000					65,000				
59,000	59,050	13,180	10,931	13,939	62,000	62,050	14,020	11,771	14,869	65,000	65,050	14,937	12,611	15,799
59,050	59,100	13,194	10,945	13,954	62,050	62,100	14,034	11,785	14,884	65,050	65,100	14,952	12,625	15,814
59,100	59,150	13,208	10,959	13,970	62,100	62,150	14,048	11,799	14,900	65,100	65,150	14,968	12,639	15,830
59,150	59,200	13,222	10,973	13,985	62,150	62,200	14,062	11,813	14,915	65,150	65,200	14,983	12,653	15,845
59,200	59,250	13,236	10,987	14,001	62,200	62,250	14,076	11,827	14,931	65,200	65,250	14,999	12,667	15,861
59,250	59,300	13,250	11,001	14,016	62,250	62,300	14,090	11,841	14,946	65,250	65,300	15,014	12,681	15,876
59,300	59,350	13,264	11,015	14,032	62,300	62,350	14,104	11,855	14,962	65,300	65,350	15,030	12,695	15,892
59,350	59,400	13,278	11,029	14,047	62,350	62,400	14,118	11,869	14,977	65,350	65,400	15,045	12,709	15,907
59,400	59,450	13,292	11,043	14,063	62,400	62,450	14,132	11,883	14,993	65,400	65,450	15,061	12,723	15,923
59,450	59,500	13,306	11,057	14,078	62,450	62,500	14,146	11,897	15,008	65,450	65,500	15,076	12,737	15,938
59,500	59,550	13,320	11,071	14,094	62,500	62,550	14,162	11,911	15,024	65,500	65,550	15,092	12,751	15,954
59,550	59,600	13,334	11,085	14,109	62,550	62,600	14,177	11,925	15,039	65,550	65,600	15,107	12,765	15,969
59,600	59,650	13,348	11,099	14,125	62,600	62,650	14,193	11,939	15,055	65,600	65,650	15,123	12,779	15,985
59,650	59,700	13,362	11,113	14,140	62,650	62,700	14,208	11,953	15,070	65,650	65,700	15,138	12,793	16,000
59,700	59,750	13,376	11,127	14,156	62,700	62,750	14,224	11,967	15,086	65,700	65,750	15,154	12,807	16,016
59,750	59,800	13,390	11,141	14,171	62,750	62,800	14,239	11,981	15,101	65,750	65,800	15,169	12,821	16,031
59,800	59,850	13,404	11,155	14,187	62,800	62,850	14,255	11,995	15,117	65,800	65,850	15,185	12,835	16,047
59,850	59,900	13,418	11,169	14,202	62,850	62,900	14,270	12,009	15,132	65,850	65,900	15,200	12,849	16,062
59,900	59,950	13,432	11,183	14,218	62,900	62,950	14,286	12,023	15,148	65,900	65,950	15,216	12,863	16,078
59,950	60,000	13,446	11,197	14,233	62,950	63,000	14,301	12,037	15,163	65,950	66,000	15,231	12,877	16,093
60,000					63,000					66,000				
60,000	60,050	13,460	11,211	14,249	63,000	63,050	14,317	12,051	15,179	66,000	66,050	15,247	12,891	16,109
60,050	60,100	13,474	11,225	14,264	63,050	63,100	14,332	12,065	15,194	66,050	66,100	15,262	12,905	16,124
60,100	60,150	13,488	11,239	14,280	63,100	63,150	14,348	12,079	15,210	66,100	66,150	15,278	12,919	16,140
60,150	60,200	13,502	11,253	14,295	63,150	63,200	14,363	12,093	15,225	66,150	66,200	15,293	12,933	16,155
60,200	60,250	13,516	11,267	14,311	63,200	63,250	14,379	12,107	15,241	66,200	66,250	15,309	12,947	16,171
60,250	60,300	13,530	11,281	14,326	63,250	63,300	14,394	12,121	15,256	66,250	66,300	15,324	12,961	16,186
60,300	60,350	13,544	11,295	14,342	63,300	63,350	14,410	12,135	15,272	66,300	66,350	15,340	12,975	16,202
60,350	60,400	13,558	11,309	14,357	63,350	63,400	14,425	12,149	15,287	66,350	66,400	15,355	12,989	16,217
60,400	60,450	13,572	11,323	14,373	63,400	63,450	14,441	12,163	15,303	66,400	66,450	15,371	13,003	16,233
60,450	60,500	13,586	11,337	14,388	63,450	63,500	14,456	12,177	15,318	66,450	66,500	15,386	13,017	16,248
60,500	60,550	13,600	11,351	14,404	63,500	63,550	14,472	12,191	15,334	66,500	66,550	15,402	13,031	16,264
60,550	60,600	13,614	11,365	14,419	63,550	63,600	14,487	12,205	15,349	66,550	66,600	15,417	13,045	16,279
60,600	60,650	13,628	11,379	14,435	63,600	63,650	14,503	12,219	15,365	66,600	66,650	15,433	13,059	16,295
60,650	60,700	13,642	11,393	14,450	63,650	63,700	14,518	12,233	15,380	66,650	66,700	15,448	13,073	16,310
60,700	60,750	13,656	11,407	14,466	63,700	63,750	14,534	12,247	15,396	66,700	66,750	15,464	13,087	16,326
60,750	60,800	13,670	11,421	14,481	63,750	63,800	14,549	12,261	15,411	66,750	66,800	15,479	13,101	16,341
60,800	60,850	13,684	11,435	14,497	63,800	63,850	14,565	12,275	15,427	66,800	66,850	15,495	13,115	16,357
60,850	60,900	13,698	11,449	14,512	63,850	63,900	14,580	12,289	15,442	66,850	66,900	15,510	13,129	16,372
60,900	60,950	13,712	11,463	14,528	63,900	63,950	14,596	12,303	15,458	66,900	66,950	15,526	13,143	16,388
60,950	61,000	13,726	11,477	14,543	63,950	64,000	14,611	12,317	15,473	66,950	67,000	15,541	13,157	16,403
61,000					64,000					67,000				
61,000	61,050	13,740	11,491	14,559	64,000	64,050	14,627	12,331	15,489	67,000	67,050	15,557	13,171	16,419
61,050	61,100	13,754	11,505	14,574	64,050	64,100	14,642	12,345	15,504	67,050	67,100	15,572	13,185	16,434
61,100	61,150	13,768	11,519	14,590	64,100	64,150	14,658	12,359	15,520	67,100	67,150	15,588	13,199	16,450
61,150	61,200	13,782	11,533	14,605	64,150	64,200	14,673	12,373	15,535	67,150	67,200	15,603	13,213	16,465
61,200	61,250	13,796	11,547	14,621	64,200	64,250	14,689	12,387	15,551	67,200	67,250	15,619	13,227	16,481
61,250	61,300	13,810	11,561	14,636	64,250	64,300	14,704	12,401	15,566	67,250	67,300	15,634	13,241	16,496
61,300	61,350	13,824	11,575	14,652	64,300	64,350	14,720	12,415	15,582	67,300	67,350	15,650	13,255	16,512
61,350	61,400	13,838	11,589	14,667	64,350	64,400	14,735	12,429	15,597	67,350	67,400	15,665	13,269	16,527
61,400	61,450	13,852	11,603	14,683	64,400	64,450	14,751	12,443	15,613	67,400	67,450	15,681	13,283	16,543
61,450	61,500	13,866	11,617	14,698	64,450	64,500	14,766	12,457	15,628	67,450	67,500	15,696	13,297	16,558
61,500	61,550	13,880	11,631	14,714	64,500	64,550	14,782	12,471	15,644	67,500	67,550	15,712	13,311	16,574
61,550	61,600	13,894	11,645	14,729	64,550	64,600	14,797	12,485	15,659	67,550	67,600	15,727	13,325	16,589
61,600	61,650	13,908	11,659	14,745	64,600	64,650	14,813	12,499	15,675	67,600	67,650	15,743	13,339	16,605
61,650	61,700	13,922	11,673	14,760	64,650	64,700	14,828	12,513	15,690	67,650	67,700	15,758	13,353	16,620
61,700	61,750	13,936	11,687	14,776	64,700	64,750	14,844	12,527	15,706	67,700	67,750	15,774	13,367	16,636
61,750	61,800	13,950	11,701	14,791	64,750	64,800	14,859	12,541	15,721	67,750	67,800	15,789	13,381	16,651
61,800	61,850	13,964	11,715	14,807	64,800	64,850	14,875	12,555	15,737	67,800	67,850	15,805	13,395	16,667
61,850	61,900	13,978	11,729	14,822	64,850	64,900	14,890	12,569	15,752	67,850	67,900	15,820	13,409	16,682
61,900	61,950	13,992	11,743	14,838	64,900	64,950	14,906	12,583	15,768	67,900	67,950	15,836	13,423	16,698
61,950	62,000	14,006	11,757	14,853	64,950	65,000	14,921	12,597	15,783	67,950	68,000	15,851	13,437	16,713

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
68,000					71,000					74,000				
68,000	68,050	15,867	13,451	16,729	71,000	71,050	16,797	14,291	17,659	74,000	74,050	17,727	15,131	18,589
68,050	68,100	15,882	13,465	16,744	71,050	71,100	16,812	14,305	17,674	74,050	74,100	17,742	15,145	18,604
68,100	68,150	15,898	13,479	16,760	71,100	71,150	16,828	14,319	17,690	74,100	74,150	17,758	15,159	18,620
68,150	68,200	15,913	13,493	16,775	71,150	71,200	16,843	14,333	17,705	74,150	74,200	17,773	15,173	18,635
68,200	68,250	15,929	13,507	16,791	71,200	71,250	16,859	14,347	17,721	74,200	74,250	17,789	15,187	18,651
68,250	68,300	15,944	13,521	16,806	71,250	71,300	16,874	14,361	17,736	74,250	74,300	17,804	15,201	18,666
68,300	68,350	15,960	13,535	16,822	71,300	71,350	16,890	14,375	17,752	74,300	74,350	17,820	15,215	18,682
68,350	68,400	15,975	13,549	16,837	71,350	71,400	16,905	14,389	17,767	74,350	74,400	17,835	15,229	18,697
68,400	68,450	15,991	13,563	16,853	71,400	71,450	16,921	14,403	17,783	74,400	74,450	17,851	15,243	18,713
68,450	68,500	16,006	13,577	16,868	71,450	71,500	16,936	14,417	17,798	74,450	74,500	17,866	15,257	18,728
68,500	68,550	16,022	13,591	16,884	71,500	71,550	16,952	14,431	17,814	74,500	74,550	17,882	15,271	18,744
68,550	68,600	16,037	13,605	16,899	71,550	71,600	16,967	14,445	17,829	74,550	74,600	17,897	15,285	18,759
68,600	68,650	16,053	13,619	16,915	71,600	71,650	16,983	14,459	17,845	74,600	74,650	17,913	15,299	18,775
68,650	68,700	16,068	13,633	16,930	71,650	71,700	16,998	14,473	17,860	74,650	74,700	17,928	15,313	18,790
68,700	68,750	16,084	13,647	16,946	71,700	71,750	17,014	14,487	17,876	74,700	74,750	17,944	15,327	18,806
68,750	68,800	16,099	13,661	16,961	71,750	71,800	17,029	14,501	17,891	74,750	74,800	17,959	15,341	18,821
68,800	68,850	16,115	13,675	16,977	71,800	71,850	17,045	14,515	17,907	74,800	74,850	17,975	15,355	18,837
68,850	68,900	16,130	13,689	16,992	71,850	71,900	17,060	14,529	17,922	74,850	74,900	17,990	15,369	18,852
68,900	68,950	16,146	13,703	17,008	71,900	71,950	17,076	14,543	17,938	74,900	74,950	18,006	15,383	18,868
68,950	69,000	16,161	13,717	17,023	71,950	72,000	17,091	14,557	17,953	74,950	75,000	18,021	15,397	18,883
69,000					72,000					75,000				
69,000	69,050	16,177	13,731	17,039	72,000	72,050	17,107	14,571	17,969	75,000	75,050	18,037	15,411	18,899
69,050	69,100	16,192	13,745	17,054	72,050	72,100	17,122	14,585	17,984	75,050	75,100	18,052	15,425	18,914
69,100	69,150	16,208	13,759	17,070	72,100	72,150	17,138	14,599	18,000	75,100	75,150	18,068	15,439	18,930
69,150	69,200	16,223	13,773	17,085	72,150	72,200	17,153	14,613	18,015	75,150	75,200	18,083	15,453	18,945
69,200	69,250	16,239	13,787	17,101	72,200	72,250	17,169	14,627	18,031	75,200	75,250	18,099	15,467	18,961
69,250	69,300	16,254	13,801	17,116	72,250	72,300	17,184	14,641	18,046	75,250	75,300	18,114	15,481	18,976
69,300	69,350	16,270	13,815	17,132	72,300	72,350	17,200	14,655	18,062	75,300	75,350	18,130	15,495	18,992
69,350	69,400	16,285	13,829	17,147	72,350	72,400	17,215	14,669	18,077	75,350	75,400	18,145	15,509	19,007
69,400	69,450	16,301	13,843	17,163	72,400	72,450	17,231	14,683	18,093	75,400	75,450	18,161	15,523	19,023
69,450	69,500	16,316	13,857	17,178	72,450	72,500	17,246	14,697	18,108	75,450	75,500	18,176	15,537	19,038
69,500	69,550	16,332	13,871	17,194	72,500	72,550	17,262	14,711	18,124	75,500	75,550	18,192	15,551	19,054
69,550	69,600	16,347	13,885	17,209	72,550	72,600	17,277	14,725	18,139	75,550	75,600	18,207	15,565	19,069
69,600	69,650	16,363	13,899	17,225	72,600	72,650	17,293	14,739	18,155	75,600	75,650	18,223	15,579	19,085
69,650	69,700	16,378	13,913	17,240	72,650	72,700	17,308	14,753	18,170	75,650	75,700	18,238	15,593	19,100
69,700	69,750	16,394	13,927	17,256	72,700	72,750	17,324	14,767	18,186	75,700	75,750	18,254	15,607	19,116
69,750	69,800	16,409	13,941	17,271	72,750	72,800	17,339	14,781	18,201	75,750	75,800	18,269	15,621	19,131
69,800	69,850	16,425	13,955	17,287	72,800	72,850	17,355	14,795	18,217	75,800	75,850	18,285	15,635	19,147
69,850	69,900	16,440	13,969	17,302	72,850	72,900	17,370	14,809	18,232	75,850	75,900	18,300	15,649	19,162
69,900	69,950	16,456	13,983	17,318	72,900	72,950	17,386	14,823	18,248	75,900	75,950	18,316	15,663	19,178
69,950	70,000	16,471	13,997	17,333	72,950	73,000	17,401	14,837	18,263	75,950	76,000	18,331	15,677	19,193
70,000					73,000					76,000				
70,000	70,050	16,487	14,011	17,349	73,000	73,050	17,417	14,851	18,279	76,000	76,050	18,347	15,691	19,209
70,050	70,100	16,502	14,025	17,364	73,050	73,100	17,432	14,865	18,294	76,050	76,100	18,362	15,705	19,224
70,100	70,150	16,518	14,039	17,380	73,100	73,150	17,448	14,879	18,310	76,100	76,150	18,378	15,719	19,240
70,150	70,200	16,533	14,053	17,395	73,150	73,200	17,463	14,893	18,325	76,150	76,200	18,393	15,733	19,255
70,200	70,250	16,549	14,067	17,411	73,200	73,250	17,479	14,907	18,341	76,200	76,250	18,409	15,747	19,271
70,250	70,300	16,564	14,081	17,426	73,250	73,300	17,494	14,921	18,356	76,250	76,300	18,424	15,761	19,286
70,300	70,350	16,580	14,095	17,442	73,300	73,350	17,510	14,935	18,372	76,300	76,350	18,440	15,775	19,302
70,350	70,400	16,595	14,109	17,457	73,350	73,400	17,525	14,949	18,387	76,350	76,400	18,455	15,789	19,317
70,400	70,450	16,611	14,123	17,473	73,400	73,450	17,541	14,963	18,403	76,400	76,450	18,471	15,803	19,333
70,450	70,500	16,626	14,137	17,488	73,450	73,500	17,556	14,977	18,418	76,450	76,500	18,486	15,817	19,348
70,500	70,550	16,642	14,151	17,504	73,500	73,550	17,572	14,991	18,434	76,500	76,550	18,502	15,831	19,364
70,550	70,600	16,657	14,165	17,519	73,550	73,600	17,587	15,005	18,449	76,550	76,600	18,517	15,845	19,379
70,600	70,650	16,673	14,179	17,535	73,600	73,650	17,603	15,019	18,465	76,600	76,650	18,533	15,859	19,395
70,650	70,700	16,688	14,193	17,550	73,650	73,700	17,618	15,033	18,480	76,650	76,700	18,548	15,873	19,410
70,700	70,750	16,704	14,207	17,566	73,700	73,750	17,634	15,047	18,496	76,700	76,750	18,564	15,887	19,426
70,750	70,800	16,719	14,221	17,581	73,750	73,800	17,649	15,061	18,511	76,750	76,800	18,579	15,901	19,441
70,800	70,850	16,735	14,235	17,597	73,800	73,850	17,665	15,075	18,527	76,800	76,850	18,595	15,915	19,457
70,850	70,900	16,750	14,249	17,612	73,850	73,900	17,680	15,089	18,542	76,850	76,900	18,610	15,929	19,472
70,900	70,950	16,766	14,263	17,628	73,900	73,950	17,696	15,103	18,558	76,900	76,950	18,626	15,943	19,488
70,950	71,000	16,781	14,277	17,643	73,950	74,000	17,711	15,117	18,573	76,950	77,000	18,641	15,957	19,503

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
77,000					80,000					83,000				
77,000	77,050	18,657	15,971	19,519	80,000	80,050	19,587	16,811	20,486	83,000	83,050	20,517	17,651	21,566
77,050	77,100	18,672	15,985	19,534	80,050	80,100	19,602	16,825	20,504	83,050	83,100	20,532	17,665	21,584
77,100	77,150	18,688	15,999	19,550	80,100	80,150	19,618	16,839	20,522	83,100	83,150	20,548	17,679	21,602
77,150	77,200	18,703	16,013	19,565	80,150	80,200	19,633	16,853	20,540	83,150	83,200	20,563	17,693	21,620
77,200	77,250	18,719	16,027	19,581	80,200	80,250	19,649	16,867	20,558	83,200	83,250	20,579	17,707	21,638
77,250	77,300	18,734	16,041	19,596	80,250	80,300	19,664	16,881	20,576	83,250	83,300	20,594	17,721	21,656
77,300	77,350	18,750	16,055	19,612	80,300	80,350	19,680	16,895	20,594	83,300	83,350	20,610	17,735	21,674
77,350	77,400	18,765	16,069	19,627	80,350	80,400	19,695	16,909	20,612	83,350	83,400	20,625	17,749	21,692
77,400	77,450	18,781	16,083	19,643	80,400	80,450	19,711	16,923	20,630	83,400	83,450	20,641	17,763	21,710
77,450	77,500	18,796	16,097	19,658	80,450	80,500	19,726	16,937	20,648	83,450	83,500	20,656	17,777	21,728
77,500	77,550	18,812	16,111	19,674	80,500	80,550	19,742	16,951	20,666	83,500	83,550	20,672	17,791	21,746
77,550	77,600	18,827	16,125	19,689	80,550	80,600	19,757	16,965	20,684	83,550	83,600	20,687	17,805	21,764
77,600	77,650	18,843	16,139	19,705	80,600	80,650	19,773	16,979	20,702	83,600	83,650	20,703	17,819	21,782
77,650	77,700	18,858	16,153	19,720	80,650	80,700	19,788	16,993	20,720	83,650	83,700	20,718	17,833	21,800
77,700	77,750	18,874	16,167	19,736	80,700	80,750	19,804	17,007	20,738	83,700	83,750	20,734	17,847	21,818
77,750	77,800	18,889	16,181	19,751	80,750	80,800	19,819	17,021	20,756	83,750	83,800	20,749	17,861	21,836
77,800	77,850	18,905	16,195	19,767	80,800	80,850	19,835	17,035	20,774	83,800	83,850	20,765	17,875	21,854
77,850	77,900	18,920	16,209	19,782	80,850	80,900	19,850	17,049	20,792	83,850	83,900	20,780	17,889	21,872
77,900	77,950	18,936	16,223	19,798	80,900	80,950	19,866	17,063	20,810	83,900	83,950	20,796	17,903	21,890
77,950	78,000	18,951	16,237	19,813	80,950	81,000	19,881	17,077	20,828	83,950	84,000	20,811	17,917	21,908
78,000					81,000					84,000				
78,000	78,050	18,967	16,251	19,829	81,000	81,050	19,897	17,091	20,846	84,000	84,050	20,827	17,931	21,926
78,050	78,100	18,982	16,265	19,844	81,050	81,100	19,912	17,105	20,864	84,050	84,100	20,842	17,945	21,944
78,100	78,150	18,998	16,279	19,860	81,100	81,150	19,928	17,119	20,882	84,100	84,150	20,858	17,959	21,962
78,150	78,200	19,013	16,293	19,875	81,150	81,200	19,943	17,133	20,900	84,150	84,200	20,873	17,973	21,980
78,200	78,250	19,029	16,307	19,891	81,200	81,250	19,959	17,147	20,918	84,200	84,250	20,889	17,987	21,998
78,250	78,300	19,044	16,321	19,906	81,250	81,300	19,974	17,161	20,936	84,250	84,300	20,904	18,001	22,016
78,300	78,350	19,060	16,335	19,922	81,300	81,350	19,990	17,175	20,954	84,300	84,350	20,920	18,015	22,034
78,350	78,400	19,075	16,349	19,937	81,350	81,400	20,005	17,189	20,972	84,350	84,400	20,935	18,029	22,052
78,400	78,450	19,091	16,363	19,953	81,400	81,450	20,021	17,203	20,990	84,400	84,450	20,951	18,043	22,070
78,450	78,500	19,106	16,377	19,968	81,450	81,500	20,036	17,217	21,008	84,450	84,500	20,966	18,057	22,088
78,500	78,550	19,122	16,391	19,984	81,500	81,550	20,052	17,231	21,026	84,500	84,550	20,982	18,071	22,106
78,550	78,600	19,137	16,405	19,999	81,550	81,600	20,067	17,245	21,044	84,550	84,600	20,997	18,085	22,124
78,600	78,650	19,153	16,419	20,015	81,600	81,650	20,083	17,259	21,062	84,600	84,650	21,013	18,099	22,142
78,650	78,700	19,168	16,433	20,030	81,650	81,700	20,098	17,273	21,080	84,650	84,700	21,028	18,113	22,160
78,700	78,750	19,184	16,447	20,046	81,700	81,750	20,114	17,287	21,098	84,700	84,750	21,044	18,127	22,178
78,750	78,800	19,199	16,461	20,061	81,750	81,800	20,129	17,301	21,116	84,750	84,800	21,059	18,141	22,196
78,800	78,850	19,215	16,475	20,077	81,800	81,850	20,145	17,315	21,134	84,800	84,850	21,075	18,155	22,214
78,850	78,900	19,230	16,489	20,092	81,850	81,900	20,160	17,329	21,152	84,850	84,900	21,090	18,169	22,232
78,900	78,950	19,246	16,503	20,108	81,900	81,950	20,176	17,343	21,170	84,900	84,950	21,106	18,183	22,250
78,950	79,000	19,261	16,517	20,123	81,950	82,000	20,191	17,357	21,188	84,950	85,000	21,121	18,197	22,268
79,000					82,000					85,000				
79,000	79,050	19,277	16,531	20,139	82,000	82,050	20,207	17,371	21,206	85,000	85,050	21,137	18,211	22,286
79,050	79,100	19,292	16,545	20,154	82,050	82,100	20,222	17,385	21,224	85,050	85,100	21,152	18,225	22,304
79,100	79,150	19,308	16,559	20,170	82,100	82,150	20,238	17,399	21,242	85,100	85,150	21,168	18,239	22,322
79,150	79,200	19,323	16,573	20,185	82,150	82,200	20,253	17,413	21,260	85,150	85,200	21,183	18,253	22,340
79,200	79,250	19,339	16,587	20,201	82,200	82,250	20,269	17,427	21,278	85,200	85,250	21,199	18,267	22,358
79,250	79,300	19,354	16,601	20,216	82,250	82,300	20,284	17,441	21,296	85,250	85,300	21,214	18,281	22,376
79,300	79,350	19,370	16,615	20,234	82,300	82,350	20,300	17,455	21,314	85,300	85,350	21,230	18,295	22,394
79,350	79,400	19,385	16,629	20,252	82,350	82,400	20,315	17,469	21,332	85,350	85,400	21,245	18,309	22,412
79,400	79,450	19,401	16,643	20,270	82,400	82,450	20,331	17,483	21,350	85,400	85,450	21,261	18,323	22,430
79,450	79,500	19,416	16,657	20,288	82,450	82,500	20,346	17,497	21,368	85,450	85,500	21,276	18,337	22,448
79,500	79,550	19,432	16,671	20,306	82,500	82,550	20,362	17,511	21,386	85,500	85,550	21,292	18,351	22,466
79,550	79,600	19,447	16,685	20,324	82,550	82,600	20,377	17,525	21,404	85,550	85,600	21,307	18,365	22,484
79,600	79,650	19,463	16,699	20,342	82,600	82,650	20,393	17,539	21,422	85,600	85,650	21,323	18,379	22,502
79,650	79,700	19,478	16,713	20,360	82,650	82,700	20,408	17,553	21,440	85,650	85,700	21,338	18,393	22,520
79,700	79,750	19,494	16,727	20,378	82,700	82,750	20,424	17,567	21,458	85,700	85,750	21,354	18,407	22,538
79,750	79,800	19,509	16,741	20,396	82,750	82,800	20,439	17,581	21,476	85,750	85,800	21,369	18,421	22,556
79,800	79,850	19,525	16,755	20,414	82,800	82,850	20,455	17,595	21,494	85,800	85,850	21,385	18,435	22,574
79,850	79,900	19,540	16,769	20,432	82,850	82,900	20,470	17,609	21,512	85,850	85,900	21,400	18,449	22,592
79,900	79,950	19,556	16,783	20,450	82,900	82,950	20,486	17,623	21,530	85,900	85,950	21,416	18,463	22,610
79,950	80,000	19,571	16,797	20,468	82,950	83,000	20,501	17,637	21,548	85,950	86,000	21,431	18,477	22,628

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
86,000					89,000					92,000				
86,000	86,050	21,447	18,491	22,646	89,000	89,050	22,377	19,331	23,726	92,000	92,050	23,307	20,171	24,806
86,050	86,100	21,462	18,505	22,664	89,050	89,100	22,392	19,345	23,744	92,050	92,100	23,322	20,185	24,824
86,100	86,150	21,478	18,519	22,682	89,100	89,150	22,408	19,359	23,762	92,100	92,150	23,338	20,199	24,842
86,150	86,200	21,493	18,533	22,700	89,150	89,200	22,423	19,373	23,780	92,150	92,200	23,353	20,213	24,860
86,200	86,250	21,509	18,547	22,718	89,200	89,250	22,439	19,387	23,798	92,200	92,250	23,369	20,227	24,878
86,250	86,300	21,524	18,561	22,736	89,250	89,300	22,454	19,401	23,816	92,250	92,300	23,384	20,241	24,896
86,300	86,350	21,540	18,575	22,754	89,300	89,350	22,470	19,415	23,834	92,300	92,350	23,400	20,255	24,914
86,350	86,400	21,555	18,589	22,772	89,350	89,400	22,485	19,429	23,852	92,350	92,400	23,415	20,269	24,932
86,400	86,450	21,571	18,603	22,790	89,400	89,450	22,501	19,443	23,870	92,400	92,450	23,431	20,283	24,950
86,450	86,500	21,586	18,617	22,808	89,450	89,500	22,516	19,457	23,888	92,450	92,500	23,446	20,297	24,968
86,500	86,550	21,602	18,631	22,826	89,500	89,550	22,532	19,471	23,906	92,500	92,550	23,462	20,311	24,986
86,550	86,600	21,617	18,645	22,844	89,550	89,600	22,547	19,485	23,924	92,550	92,600	23,477	20,325	25,004
86,600	86,650	21,633	18,659	22,862	89,600	89,650	22,563	19,499	23,942	92,600	92,650	23,493	20,339	25,022
86,650	86,700	21,648	18,673	22,880	89,650	89,700	22,578	19,513	23,960	92,650	92,700	23,508	20,353	25,040
86,700	86,750	21,664	18,687	22,898	89,700	89,750	22,594	19,527	23,978	92,700	92,750	23,524	20,367	25,058
86,750	86,800	21,679	18,701	22,916	89,750	89,800	22,609	19,541	23,996	92,750	92,800	23,539	20,381	25,076
86,800	86,850	21,695	18,715	22,934	89,800	89,850	22,625	19,555	24,014	92,800	92,850	23,555	20,395	25,094
86,850	86,900	21,710	18,729	22,952	89,850	89,900	22,640	19,569	24,032	92,850	92,900	23,570	20,409	25,112
86,900	86,950	21,726	18,743	22,970	89,900	89,950	22,656	19,583	24,050	92,900	92,950	23,586	20,423	25,130
86,950	87,000	21,741	18,757	22,988	89,950	90,000	22,671	19,597	24,068	92,950	93,000	23,601	20,437	25,148
87,000					90,000					93,000				
87,000	87,050	21,757	18,771	23,006	90,000	90,050	22,687	19,611	24,086	93,000	93,050	23,617	20,451	25,166
87,050	87,100	21,772	18,785	23,024	90,050	90,100	22,702	19,625	24,104	93,050	93,100	23,632	20,465	25,184
87,100	87,150	21,788	18,799	23,042	90,100	90,150	22,718	19,639	24,122	93,100	93,150	23,648	20,479	25,202
87,150	87,200	21,803	18,813	23,060	90,150	90,200	22,733	19,653	24,140	93,150	93,200	23,663	20,493	25,220
87,200	87,250	21,819	18,827	23,078	90,200	90,250	22,749	19,667	24,158	93,200	93,250	23,679	20,507	25,238
87,250	87,300	21,834	18,841	23,096	90,250	90,300	22,764	19,681	24,176	93,250	93,300	23,694	20,521	25,256
87,300	87,350	21,850	18,855	23,114	90,300	90,350	22,780	19,695	24,194	93,300	93,350	23,710	20,535	25,274
87,350	87,400	21,865	18,869	23,132	90,350	90,400	22,795	19,709	24,212	93,350	93,400	23,725	20,549	25,292
87,400	87,450	21,881	18,883	23,150	90,400	90,450	22,811	19,723	24,230	93,400	93,450	23,741	20,563	25,310
87,450	87,500	21,896	18,897	23,168	90,450	90,500	22,826	19,737	24,248	93,450	93,500	23,756	20,577	25,328
87,500	87,550	21,912	18,911	23,186	90,500	90,550	22,842	19,751	24,266	93,500	93,550	23,772	20,591	25,346
87,550	87,600	21,927	18,925	23,204	90,550	90,600	22,857	19,765	24,284	93,550	93,600	23,787	20,605	25,364
87,600	87,650	21,943	18,939	23,222	90,600	90,650	22,873	19,779	24,302	93,600	93,650	23,803	20,619	25,382
87,650	87,700	21,958	18,953	23,240	90,650	90,700	22,888	19,793	24,320	93,650	93,700	23,818	20,633	25,400
87,700	87,750	21,974	18,967	23,258	90,700	90,750	22,904	19,807	24,338	93,700	93,750	23,834	20,647	25,418
87,750	87,800	21,989	18,981	23,276	90,750	90,800	22,919	19,821	24,356	93,750	93,800	23,849	20,661	25,436
87,800	87,850	22,005	18,995	23,294	90,800	90,850	22,935	19,835	24,374	93,800	93,850	23,865	20,675	25,454
87,850	87,900	22,020	19,009	23,312	90,850	90,900	22,950	19,849	24,392	93,850	93,900	23,880	20,689	25,472
87,900	87,950	22,036	19,023	23,330	90,900	90,950	22,966	19,863	24,410	93,900	93,950	23,896	20,703	25,490
87,950	88,000	22,051	19,037	23,348	90,950	91,000	22,981	19,877	24,428	93,950	94,000	23,911	20,717	25,508
88,000					91,000					94,000				
88,000	88,050	22,067	19,051	23,366	91,000	91,050	22,997	19,891	24,446	94,000	94,050	23,927	20,731	25,526
88,050	88,100	22,082	19,065	23,384	91,050	91,100	23,012	19,905	24,464	94,050	94,100	23,942	20,745	25,544
88,100	88,150	22,098	19,079	23,402	91,100	91,150	23,028	19,919	24,482	94,100	94,150	23,958	20,759	25,562
88,150	88,200	22,113	19,093	23,420	91,150	91,200	23,043	19,933	24,500	94,150	94,200	23,973	20,773	25,580
88,200	88,250	22,129	19,107	23,438	91,200	91,250	23,059	19,947	24,518	94,200	94,250	23,989	20,787	25,598
88,250	88,300	22,144	19,121	23,456	91,250	91,300	23,074	19,961	24,536	94,250	94,300	24,004	20,801	25,616
88,300	88,350	22,160	19,135	23,474	91,300	91,350	23,090	19,975	24,554	94,300	94,350	24,020	20,815	25,634
88,350	88,400	22,175	19,149	23,492	91,350	91,400	23,105	19,989	24,572	94,350	94,400	24,035	20,829	25,652
88,400	88,450	22,191	19,163	23,510	91,400	91,450	23,121	20,003	24,590	94,400	94,450	24,051	20,843	25,670
88,450	88,500	22,206	19,177	23,528	91,450	91,500	23,136	20,017	24,608	94,450	94,500	24,066	20,857	25,688
88,500	88,550	22,222	19,191	23,546	91,500	91,550	23,152	20,031	24,626	94,500	94,550	24,082	20,871	25,706
88,550	88,600	22,237	19,205	23,564	91,550	91,600	23,167	20,045	24,644	94,550	94,600	24,097	20,885	25,724
88,600	88,650	22,253	19,219	23,582	91,600	91,650	23,183	20,059	24,662	94,600	94,650	24,113	20,899	25,742
88,650	88,700	22,268	19,233	23,600	91,650	91,700	23,198	20,073	24,680	94,650	94,700	24,128	20,913	25,760
88,700	88,750	22,284	19,247	23,618	91,700	91,750	23,214	20,087	24,698	94,700	94,750	24,144	20,927	25,778
88,750	88,800	22,299	19,261	23,636	91,750	91,800	23,229	20,101	24,716	94,750	94,800	24,159	20,941	25,796
88,800	88,850	22,315	19,275	23,654	91,800	91,850	23,245	20,115	24,734	94,800	94,850	24,175	20,955	25,814
88,850	88,900	22,330	19,289	23,672	91,850	91,900	23,260	20,129	24,752	94,850	94,900	24,190	20,969	25,832
88,900	88,950	22,346	19,303	23,690	91,900	91,950	23,276	20,143	24,770	94,900	94,950	24,206	20,983	25,850
88,950	89,000	22,361	19,317	23,708	91,950	92,000	23,291	20,157	24,788	94,950	95,000	24,221	20,997	25,868

Continued on next page

1999 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
95,000		97,000			99,000									
95,000	95,050	24,237	21,011	25,886	97,000	97,050	24,857	21,571	26,606	99,000	99,050	25,477	22,131	27,326
95,050	95,100	24,252	21,025	25,904	97,050	97,100	24,872	21,585	26,624	99,050	99,100	25,492	22,145	27,344
95,100	95,150	24,268	21,039	25,922	97,100	97,150	24,888	21,599	26,642	99,100	99,150	25,508	22,159	27,362
95,150	95,200	24,283	21,053	25,940	97,150	97,200	24,903	21,613	26,660	99,150	99,200	25,523	22,173	27,380
95,200	95,250	24,299	21,067	25,958	97,200	97,250	24,919	21,627	26,678	99,200	99,250	25,539	22,187	27,398
95,250	95,300	24,314	21,081	25,976	97,250	97,300	24,934	21,641	26,696	99,250	99,300	25,554	22,201	27,416
95,300	95,350	24,330	21,095	25,994	97,300	97,350	24,950	21,655	26,714	99,300	99,350	25,570	22,215	27,434
95,350	95,400	24,345	21,109	26,012	97,350	97,400	24,965	21,669	26,732	99,350	99,400	25,585	22,229	27,452
95,400	95,450	24,361	21,123	26,030	97,400	97,450	24,981	21,683	26,750	99,400	99,450	25,601	22,243	27,470
95,450	95,500	24,376	21,137	26,048	97,450	97,500	24,996	21,697	26,768	99,450	99,500	25,616	22,257	27,488
95,500	95,550	24,392	21,151	26,066	97,500	97,550	25,012	21,711	26,786	99,500	99,550	25,632	22,271	27,506
95,550	95,600	24,407	21,165	26,084	97,550	97,600	25,027	21,725	26,804	99,550	99,600	25,647	22,285	27,524
95,600	95,650	24,423	21,179	26,102	97,600	97,650	25,043	21,739	26,822	99,600	99,650	25,663	22,299	27,542
95,650	95,700	24,438	21,193	26,120	97,650	97,700	25,058	21,753	26,840	99,650	99,700	25,678	22,313	27,560
95,700	95,750	24,454	21,207	26,138	97,700	97,750	25,074	21,767	26,858	99,700	99,750	25,694	22,327	27,578
95,750	95,800	24,469	21,221	26,156	97,750	97,800	25,089	21,781	26,876	99,750	99,800	25,709	22,341	27,596
95,800	95,850	24,485	21,235	26,174	97,800	97,850	25,105	21,795	26,894	99,800	99,850	25,725	22,355	27,614
95,850	95,900	24,500	21,249	26,192	97,850	97,900	25,120	21,809	26,912	99,850	99,900	25,740	22,369	27,632
95,900	95,950	24,516	21,263	26,210	97,900	97,950	25,136	21,823	26,930	99,900	99,950	25,756	22,383	27,650
95,950	96,000	24,531	21,277	26,228	97,950	98,000	25,151	21,837	26,948	99,950	100,000	25,771	22,397	27,668
96,000		98,000												
96,000	96,050	24,547	21,291	26,246	98,000	98,050	25,167	21,851	26,966	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use Tax Rate Schedules on page 64</p> </div>				
96,050	96,100	24,562	21,305	26,264	98,050	98,100	25,182	21,865	26,984					
96,100	96,150	24,578	21,319	26,282	98,100	98,150	25,198	21,879	27,002					
96,150	96,200	24,593	21,333	26,300	98,150	98,200	25,213	21,893	27,020					
96,200	96,250	24,609	21,347	26,318	98,200	98,250	25,229	21,907	27,038					
96,250	96,300	24,624	21,361	26,336	98,250	98,300	25,244	21,921	27,056					
96,300	96,350	24,640	21,375	26,354	98,300	98,350	25,260	21,935	27,074					
96,350	96,400	24,655	21,389	26,372	98,350	98,400	25,275	21,949	27,092					
96,400	96,450	24,671	21,403	26,390	98,400	98,450	25,291	21,963	27,110					
96,450	96,500	24,686	21,417	26,408	98,450	98,500	25,306	21,977	27,128					
96,500	96,550	24,702	21,431	26,426	98,500	98,550	25,322	21,991	27,146					
96,550	96,600	24,717	21,445	26,444	98,550	98,600	25,337	22,005	27,164					
96,600	96,650	24,733	21,459	26,462	98,600	98,650	25,353	22,019	27,182					
96,650	96,700	24,748	21,473	26,480	98,650	98,700	25,368	22,033	27,200					
96,700	96,750	24,764	21,487	26,498	98,700	98,750	25,384	22,047	27,218					
96,750	96,800	24,779	21,501	26,516	98,750	98,800	25,399	22,061	27,236					
96,800	96,850	24,795	21,515	26,534	98,800	98,850	25,415	22,075	27,254					
96,850	96,900	24,810	21,529	26,552	98,850	98,900	25,430	22,089	27,272					
96,900	96,950	24,826	21,543	26,570	98,900	98,950	25,446	22,103	27,290					
96,950	97,000	24,841	21,557	26,588	98,950	99,000	25,461	22,117	27,308					

1999 Tax Rate Schedules

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

Schedule W Estates or Trusts Use this schedule for a nonresident alien estate or trust—				Schedule X Single Taxpayers Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—			
If the amount on Form 1040NR, line 38, is:		Enter on Form 1040NR, line 39	<i>of the amount over—</i>	If the amount on Form 1040NR, line 38, is:		Enter on Form 1040NR, line 39	<i>of the amount over—</i>
<i>Over—</i>	<i>But not over—</i>			<i>Over—</i>	<i>But not over—</i>		
\$0	\$1,750	.....15%	\$0	\$0	\$25,750	.....15%	\$0
1,750	4,050	\$262.50 + 28%	1,750	25,750	62,450	\$3,862.50 + 28%	25,750
4,050	6,200	906.50 + 31%	4,050	62,450	130,250	14,138.50 + 31%	62,450
6,200	8,450	1,573.00 + 36%	6,200	130,250	283,150	35,156.50 + 36%	130,250
8,450	.....	2,383.00 + 39.6%	8,450	283,150	.....	90,200.50 + 39.6%	283,150
Schedule Y Married Filing Separate Returns Use this schedule if you checked Filing Status Box 3, 4, or 5 on Form 1040NR—				Schedule Z Qualifying Widows and Widowers Use this schedule if you checked Filing Status Box 6 on Form 1040NR—			
If the amount on Form 1040NR, line 38, is:		Enter on Form 1040NR, line 39	<i>of the amount over—</i>	If the amount on Form 1040NR, line 38, is:		Enter on Form 1040NR, line 39	<i>of the amount over—</i>
<i>Over—</i>	<i>But not over—</i>			<i>Over—</i>	<i>But not over—</i>		
\$0	\$21,525	.....15%	\$0	\$0	\$43,050	.....15%	\$0
21,525	52,025	\$3,228.75 + 28%	21,525	43,050	104,050	\$6,457.50 + 28%	43,050
52,025	79,275	11,768.75 + 31%	52,025	104,050	158,550	23,537.50 + 31%	104,050
79,275	141,575	20,216.25 + 36%	79,275	158,550	283,150	40,432.50 + 36%	158,550
141,575	42,644.25 + 39.6%	141,575	283,150	85,288.50 + 39.6%	283,150

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