

2000



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

What's New for 2000?

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

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$2,000 of the interest on line 25. See the instructions for line 25 on page 9 for details.

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.

- \$42,000 if you checked filing status box 1, 2, 3, 4, or 5.
- \$62,000 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 during 2000 is 32½ cents a mile.

Child Tax Credit—New Definition of Foster Child

New rules apply to determine who is a foster child for purposes of the child tax credit. For details, see **Qualifying Child for Child Tax Credit** on page 6.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the area where you sign your return. See page 17 for details.

Other Information

Did You Convert an IRA to a Roth IRA in 1998?

If you did and you chose to report the taxable amount over 4 years, see **1998 Roth IRA Conversions** on page 8 to find out the taxable amount you must report in 2000 on line 16b.

What To Look for in 2001

Student Loan Interest Deduction. You may be able to deduct up to \$2,500 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 2001 modified adjusted gross income is less than the amount shown below that applies to you.

- \$43,000 if you checked filing status box 1, 2, 3, 4, or 5.
- \$63,000 if qualifying widow(er) (filing status box 6).

Items To Note

Form 1040NR-EZ. You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. Also, you cannot claim any dependents and, 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**. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843**. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file **Form 8833**. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

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

Pub. 525, Taxable and Nontaxable Income

Pub. 529, Miscellaneous Deductions

Pub. 552, Recordkeeping for Individuals

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

Pub. 901, U.S. Tax Treaties

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS Web Site at www.irs.gov. 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 2000. If you do not meet either of these tests for 2000 but you meet the substantial presence test for 2001, you may be able to choose to be treated as a resident alien for part of 2000. But you must have been physically present in the United States for at least 31 days in a row during 2000 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1999. 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 2000.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 2000. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2000 and
2. 183 days during the period 2000, 1999, and 1998, counting all the days of physical presence in 2000 but only ½ the number of days of presence in 1999 and only ¼ the number of days in 1998.

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 2000 if you:

- Were present in the United States for fewer than 183 days during 2000,
- Establish that during 2000 you had a tax home in a foreign country, and
- Establish that during 2000 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.

- You were a nonresident alien engaged in a trade or business in the United States during 2000. You must file even if—
 - None of your income came from a trade or business conducted in the United States,
 - You have no U.S. source income, or
 - Your income is exempt from U.S. tax.

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

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

2. You were a nonresident alien not engaged in a trade or business in the United States during 2000 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, 2001, 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** 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 2000. A personal representative can

be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

Simplified Procedure for Claiming Certain Refunds

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

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

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

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

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

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

- 4 dividend payments
- 12 interest payments

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

Note: Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 79 and show the amount in column (e).

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

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

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

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

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

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

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

Signature. You must sign and date your tax return. See **Reminders** on page 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 2000 calendar year is due by April 16, 2001.

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 2000 calendar year is due by June 15, 2001.

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

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

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

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

Where To File


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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in 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 2000. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where To File for a Dual-Status Year

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

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

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

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

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

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

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

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

How To Figure Tax for Dual-Status Year

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

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable

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

If you were a resident alien on the last day of the tax year, 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 49.

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

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

When filing Form 1040, show the total tax withheld on line 58. Enter amounts from the attached statement (Form 1040NR, lines 55, 62a, 62b, 63a, and 63b) to the left of line 58 and identify and include in the amount on line 58.

When filing Form 1040NR, show the total tax withheld on lines 55, 62a, 62b, 63a, and 63b. Enter the amount from the attached statement (Form 1040, line 58) to the left of line 55 and identify and include in the amount on line 55.

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

3. Tax paid with **Form 1040-C.** When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 65. Identify the payment in the area to the left of the entry.

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

How To Report Income on Form 1040NR

Community Income

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

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

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

See **Pub. 555** for more details.

Kinds of Income

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

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

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 49. Pub. 519 describes this income more fully.

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

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

Dispositions of U.S. Real Property Interests

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

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

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

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

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

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

- **Land and unsevered natural products of the land,** such as growing crops and timber, and mines, wells, and other natural deposits.
- **Improvements on land,** including buildings, other inherently permanent structures, and structural components of these.

- **Personal property associated with the use of real property,** such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Pub. 519 for exceptions.

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

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

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

1. Were disposed of in a transaction in which all gain realized was recognized or

2. Ceased to be U.S. real property interests because of the application of section 897(c)(1)(B) to one or more other corporations.

Stock Regularly Traded. A U.S. real property interest does not include any class of stock of a domestic corporation that is regularly traded on an established securities market, unless you held more than 5% of that class of stock at any time during the shorter of the periods described in section 897(c)(1)(A)(ii).

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

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

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

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

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

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

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

1. That you are making the election.
2. A complete list of all your real property, or any interest in real property, located in the United States (including location). Give the legal identification of U.S. timber, coal, or iron ore in which you have an interest.
3. The extent of your interest in the real property.
4. A description of any substantial improvements on such real property.

5. Your income from the property.
6. The dates you owned it.
7. Whether the election is under section 871(d) or treaty.
8. Details of any previous elections and revocations of the real property elections.

Foreign Income Taxed by the United States

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

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

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

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

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

You are considered to have tax avoidance as a principal purpose if (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 (see chart on this page).

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.

Inflation-Adjusted Amounts for Expatriation Actions After 1996

IF you expatriated during ...	THEN, the rules outlined on this page apply if ...	
	Your 5-year average annual net income tax was more than ...	OR Your net worth equaled or exceeded ...
1997	\$106,000	\$528,000
1998	109,000	543,000
1999	110,000	552,000
2000	112,000	562,000

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 (for example, dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877

as modified by Section V of Notice 97-19, 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 2000 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. **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 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000.

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

1. You file a return separate from your spouse.
2. You paid more than half the cost to keep up your home in 2000.
3. You lived apart from your spouse during the last 6 months of 2000.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 2000.
5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules in **Pub. 501** for children of divorced or separated parents.

Line 6—Qualifying Widow(er) With Dependent Child. You may check the box on line 6 and use joint return tax rates for 2000 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 1998 or 1999 and you did not remarry in 2000.
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 2000. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You paid over half the cost of keeping up your home.
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
7. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

Exemptions

Exemptions for estates and trusts are described in the instructions for line 37 on page 11.

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 2000.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2000. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file **Form W-7** with the IRS to apply for an ITIN. See **Identifying Number** on page 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 2000.

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 2000 and you do not have an identifying number for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

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

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

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 2000, **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. An authorized placement agency includes any person authorized by state law to place children for legal adoption.

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

Beginning in 2000, a **foster child** is any child you cared for as your own child and who:

- Is **(1)** your brother, sister, stepbrother, or stepsister; **(2)** a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; or **(3)** a child placed with you by an authorized placement agency **and**
- Lived with you for all of 2000. A child who was born or died in 2000 is considered to have lived with you for all of 2000 if your home was the child's home for the entire time he or she was alive during 2000.

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

Children Who Did Not Live With You Due to Divorce or Separation. If you checked filing status box 1 or 3 and 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** 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** for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 50 on page 12.

- **Dependent care benefits**, which should be shown in box 10 of your W-2 form(s). But first complete **Form 2441** to see if you may exclude part or all of the benefits.
- **Employer-provided adoption benefits**, which should be shown in box 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 and the "Deferred compensation" box in box 15 should be checked. If the total amount you deferred for 2000 under **all** plans was more than \$10,500, include the excess on line 8. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 525** for details.



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

- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other pensions shown on Form 1099-R (other than payments from an IRA*) 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, 2001, 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**. 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 2000 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 2000 income. For details, see **Pub. 550**.

Line 9b—Tax-Exempt Interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, report the amount on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. 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 on this page.

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**.

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

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

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

If you received a refund, credit, or offset of state or local income taxes in 2000, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2000 estimated state or local income tax, the amount applied is treated as received in 2000.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses 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 (that is, 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** 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 effectively connected income and expenses on **Schedule C** or **Schedule C-EZ (Form 1040)**.

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

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

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

2. Those 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** on page 8.*

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 2000 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 2000, also see **Pub. 590**.


2. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2000. 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 2000 to your IRA and withdrew it during the period of January 1, 2001, through April 16, 2001. 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 2001 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, 1929, and received less than the minimum required distribution. See the instructions for line 51 on page 12 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 **any** of the following apply.


- You received a distribution from a Roth IRA in 2000. Use Form 8606 to figure the amount to enter on line 16b.
- You received a distribution from a Roth IRA in 1998 or 1999. See **Pub. 590** to figure the amount to enter on line 16b.
- The owner of the Roth IRA died in 2000. See **Pub. 590** 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 lump-sum distributions. But if this income is not effectively connected with your U.S. trade or business, report it on line 76.

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

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

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

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

Note: If you perform services in the United States, your income is 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.

- You did not contribute to the cost (see below) of your pension or annuity **or**
- You got your entire cost back tax free before 2000.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see **Pub. 525**. If you received a **Form RRB-1099-R**, see **Pub. 575** 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**. 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 \$85 fee. For details, see **Pub. 939**.

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

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

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

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 51 on page 12.

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 2000 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

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 born before 1936, you meet certain other conditions, and you choose to use **Form 4972** to figure the tax on any part of the distribution. You may also be able to use **Form 4972** if you are the beneficiary of a deceased employee who was born before 1936. For details, see **Form 4972**.
Line 20—Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2000.

If you received an overpayment of unemployment compensation in 2000 and you repaid any of it in 2000, 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 2000, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see **Repayments** in **Pub. 525** for details on how to report the repayment.

Line 21—Other Income. Use this line to report any other income effectively connected with your U.S. business that is not reported

elsewhere on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see **Miscellaneous Taxable Income** in **Pub. 525**.

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

Line 22. Use line 22 to report your total effectively connected income that is exempt from tax by a tax treaty. Do not include this exempt income on line 23 or line 31. 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 2000, you must report them on **Form 8606**.

If you made contributions to a traditional IRA for 2000, 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, 2001, that shows all contributions to your traditional IRA for 2000.

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

The "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 SEP, SIMPLE, or qualified retirement plan.

Special Rule for Married Individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you **lived apart** from your spouse for all of 2000.

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

Line 25—Student Loan Interest Deduction.

Use the worksheet on page 10 to figure this deduction if **all five** of the following apply.

1. You paid interest in 2000 on a qualified student loan (see page 10).
2. At least part of the interest paid in 2000 was paid during the first 60 months that interest payments were required to be made. See **Example** below.
3. You checked filing status box 1, 2, or 6.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet on page 10 to figure your modified AGI.
5. You are not claimed as a dependent on someone's (such as your parent's) 2000 tax return.

Example. You took out a qualified student loan in 1993 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1995, after you graduated. You made a payment every month as required. If you meet items 3 through 5 above, you may use only the interest you paid for January through June 2000 to figure your

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

- Before you begin:**
- Complete Form 1040NR, lines 26 through 31, if they apply to you.
 - Figure any amount to be entered on the dotted line next to line 32 (see the instructions for line 32 that begin on this page).
 - See the instructions for line 25 that begin on page 9.

1. Enter the total interest you paid in 2000 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 \$2,000 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. _____

deduction. June is the end of the 60-month period (July 1995–June 2000).

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**.

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**
- 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 2000, you may be able to take this deduction. See **Form 8853** for details.

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

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

Line 28—Self-Employed Health Insurance Deduction. If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health

insurance for yourself, your spouse, and dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2000, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see **Pub. 535**.

If you qualify to take the deduction, use the worksheet 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.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 29—Self-Employed SEP, SIMPLE, and Qualified Plans.

If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560** or, if you were a minister, **Pub. 517**.

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

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

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

- Before you begin:**
- Be sure you have read the **Exception** above 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 2000 for health insurance coverage established under your business for 2000 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.

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 \$2,800 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 37.
 - Yes.** Continue.
 2. Multiply \$2,800 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 \$128,950
 - Box 3, 4, or 5, enter \$96,700
 - Box 6, enter \$193,400 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; \$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; \$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. _____

- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) pension plans (see **Pub. 525**). Identify as "501(c)(18)."
- Contributions by certain chaplains to section 403(b) plans (see **Pub. 517**). Identify as "403(b)."
- Deduction for clean-fuel vehicles (see **Pub. 535**). Identify as "Clean-Fuel."

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 \$2,800 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 \$128,950 if you checked filing status box 1 or 2; \$96,700 if you checked filing status box 3, 4, or 5; \$193,400 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** or **Form 8814**. Be sure to check the appropriate box.

Tax Table or Tax Rate Schedules. If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which starts on page 19, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more **or** you are filing for an estate or trust, use the Tax Rate Schedules on page 31.

Exceptions. Do not use the Tax Table or Tax Rate Schedules to figure your tax if **either** of the following applies.

- 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).

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 2001, and who had more than \$1,400 of investment income, such as taxable interest, ordinary dividends, or

capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 2000, do not use Form 8615 to figure the child's tax.

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

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

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

Line 40—Alternative Minimum Tax. The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251** for individuals. If you are filing for an estate or trust, 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. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Amortization of pollution-control facilities or depletion.
6. Income or (loss) from tax-shelter farm activities or passive activities.
7. Percentage-of-completion income from long-term contracts.
8. Alternative minimum tax adjustments from an estate, trust, electing large partnership, or 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 \$5,200.**

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
- \$26,250 if you checked filing status box 1 or 2; \$21,925 if you checked filing status box 3, 4, or 5; or \$43,850 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 and check the "No" box.

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. _____

Credits

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

1. Report income from foreign sources (see **Foreign Income Taxed by the United States** on page 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.


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

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

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

Line 44—Child Tax Credit.

What is the Child Tax Credit? This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 6. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 43.

 **If you only have one or two qualifying children and the amount on Form 1040NR, line 41, is zero, you cannot take this credit. You also cannot take the additional child tax credit on Form 1040NR, line 58.**

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 45—Adoption Credit. You may be able to take this credit if you paid expenses in 2000 to adopt a child. See **Form 8839** for details.

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

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 2000, see **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See **Form 3800** or **Pub. 334**.
- Empowerment zone employment credit. See **Form 8844**.
- District of Columbia first-time homebuyer credit. See **Form 8859**.

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

Other Taxes

Line 50—Social Security and Medicare Tax on Tip Income Not Reported to Employer.

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

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



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

Line 51—Tax on 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, 1929, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item 1 applies to you and distribution code 1 is correctly shown in box 7

of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 51. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 51 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

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

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

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

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

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

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

1. You paid **any one** household employee (defined below) cash wages of \$1,200 or more in 2000. Cash wages include wages paid by checks, money orders, etc.
2. You withheld Federal income tax during 2000 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1999 or 2000 to household employees.

TIP For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2000 and was a student.

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

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

Recapture of the following credits.

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

Recapture of Federal Mortgage Subsidy. If you sold your home in 2000 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 55—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 55. 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 55 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 55 any tax withheld on scholarship or fellowship grants from Form 1042-S.

If you received a 2000 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 55. This should be shown in box 4 of the 1099 form.

Line 56—2000 Estimated Tax Payments. Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 2000. Include any overpayment from your 1999 return that you applied to your 2000 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 2000 and show the name(s) and identifying number(s) under which you made them.

Line 57—Excess Social Security and RRTA Tax Withheld. If you had more than one employer for 2000 and total wages of more than \$76,200, too much social security tax may

have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,724.40. But if any one employer withheld more than \$4,724.40, 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 2000 and your total compensation was over \$56,700, too much railroad retirement (RRTA) tax may have been withheld.

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

Line 58—Additional Child Tax Credit. This credit is for certain people who have 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 line 44 on page 12.
2. Read the **TIP** at the end of your Child Tax Credit Worksheet. Use **Form 8812** to see if you can take the additional child tax credit only if you meet the two conditions given in that **TIP**.

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

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

Line 61—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 2000.

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

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

Refund

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

TIP If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2001** 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 65 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any

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, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

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

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

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

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

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

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?
 - No. Stop.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
 - Yes.** Subtract line 2 from line 1 3. _____
 4. Multiply line 3 above by 80% (.80) 4. _____
 5. Enter the amount from Form 1040NR, line 34 5. _____
 6. Enter: \$128,950 if you checked filing status box 1, 2, or 6; \$64,475 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?
 - No. Stop.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
 - Yes.** Subtract line 6 from line 5 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. _____

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

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

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.
- Casualty and theft losses 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. See **Pub. 525** for details.
- 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 \$128,950 if you checked filing status box 1, 2, or 6; \$64,475 if you checked filing status box 3, 4, or 5.

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

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

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

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

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

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 2000. Include these gains only if you were in the United States at least 183 days during 2000. 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 79 (or attach a separate schedule if more space*

is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 79, column (d).

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

By January 31, 2001, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 2000, and the amount of any benefits you repaid in 2000. 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 77 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**, 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** and attach it to Form 1040NR.

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

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

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

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

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

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

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

Item P

See **Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents** on page 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.

Paid Preparer Authorization

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Paid Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section.

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

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

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

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


The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2001 tax return.

Income Tax Withholding and Estimated Tax Payments for Individuals for 2001

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2001 pay. In general, you do not have to make estimated tax payments if you expect that your 2001 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 2001 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 2001 and you must pay estimated tax, use **Form 1040-ES**.

Gift To Reduce the Public Debt

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

 You may be able to deduct this gift on your 2001 tax return as a charitable contribution.

Address Change

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

How Long Should Records Be Kept?

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

Amended Return

File **Form 1040X** to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was

paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

Requesting a Copy of Your Tax Return

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

Interest and Penalties



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

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

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

Penalty for Late Filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty 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.

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 wish to write instead of call, please address your letter to: Internal Revenue Service, International Returns Section, P.O. Box 920, Bensalem, PA 19020-8518. 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 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., 12 min.; **Preparing the form**, 5 hr., 59 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Web Site Home Page (www.irs.gov/help/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.

2000 Tax Table

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.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,784	3,784	4,213
25,250	25,300	3,791	3,791	4,227
25,300	25,350	3,799	3,799	4,241
25,350	25,400	3,806	3,806	4,255

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	3,000	3,050	454	454	454
300	325	47	47	47	1,650	1,675	249	249	249	3,050	3,100	461	461	461
325	350	51	51	51	1,675	1,700	253	253	253	3,100	3,150	469	469	469
350	375	54	54	54	1,700	1,725	257	257	257	3,150	3,200	476	476	476
375	400	58	58	58	1,725	1,750	261	261	261	3,200	3,250	484	484	484
400	425	62	62	62	1,750	1,775	264	264	264	3,250	3,300	491	491	491
425	450	66	66	66	1,775	1,800	268	268	268	3,300	3,350	499	499	499
450	475	69	69	69	1,800	1,825	272	272	272	3,350	3,400	506	506	506
475	500	73	73	73	1,825	1,850	276	276	276	3,400	3,450	514	514	514
500	525	77	77	77	1,850	1,875	279	279	279	3,450	3,500	521	521	521
525	550	81	81	81	1,875	1,900	283	283	283	3,500	3,550	529	529	529
550	575	84	84	84	1,900	1,925	287	287	287	3,550	3,600	536	536	536
575	600	88	88	88	1,925	1,950	291	291	291	3,600	3,650	544	544	544
600	625	92	92	92	1,950	1,975	294	294	294	3,650	3,700	551	551	551
625	650	96	96	96	1,975	2,000	298	298	298	3,700	3,750	559	559	559
650	675	99	99	99	2,000					3,750	3,800	566	566	566
675	700	103	103	103	2,000	2,025	302	302	302	3,800	3,850	574	574	574
700	725	107	107	107	2,025	2,050	306	306	306	3,850	3,900	581	581	581
725	750	111	111	111	2,050	2,075	309	309	309	3,900	3,950	589	589	589
750	775	114	114	114	2,075	2,100	313	313	313	3,950	4,000	596	596	596
775	800	118	118	118	2,100	2,125	317	317	317	4,000				
800	825	122	122	122	2,125	2,150	321	321	321	4,000	4,050	604	604	604
825	850	126	126	126	2,150	2,175	324	324	324	4,050	4,100	611	611	611
850	875	129	129	129	2,175	2,200	328	328	328	4,100	4,150	619	619	619
875	900	133	133	133	2,200	2,225	332	332	332	4,150	4,200	626	626	626
900	925	137	137	137	2,225	2,250	336	336	336	4,200	4,250	634	634	634
925	950	141	141	141	2,250	2,275	339	339	339	4,250	4,300	641	641	641
950	975	144	144	144	2,275	2,300	343	343	343	4,300	4,350	649	649	649
975	1,000	148	148	148	2,300	2,325	347	347	347	4,350	4,400	656	656	656
1,000					2,325	2,350	351	351	351	4,400	4,450	664	664	664
1,000	1,025	152	152	152	2,350	2,375	354	354	354	4,450	4,500	671	671	671
1,025	1,050	156	156	156	2,375	2,400	358	358	358	4,500	4,550	679	679	679
1,050	1,075	159	159	159	2,400	2,425	362	362	362	4,550	4,600	686	686	686
1,075	1,100	163	163	163	2,425	2,450	366	366	366	4,600	4,650	694	694	694
1,100	1,125	167	167	167	2,450	2,475	369	369	369	4,650	4,700	701	701	701
1,125	1,150	171	171	171	2,475	2,500	373	373	373	4,700	4,750	709	709	709
1,150	1,175	174	174	174	2,500	2,525	377	377	377	4,750	4,800	716	716	716
1,175	1,200	178	178	178	2,525	2,550	381	381	381	4,800	4,850	724	724	724
1,200	1,225	182	182	182	2,550	2,575	384	384	384	4,850	4,900	731	731	731
1,225	1,250	186	186	186	2,575	2,600	388	388	388	4,900	4,950	739	739	739
1,250	1,275	189	189	189	2,600	2,625	392	392	392	4,950	5,000	746	746	746
1,275	1,300	193	193	193	2,625	2,650	396	396	396					
					2,650	2,675	399	399	399					
					2,675	2,700	403	403	403					

Continued on next page

2000 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—		
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

2000 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—		
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	3,244
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	3,251
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	3,259
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	3,266
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	3,274
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	3,281
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	3,289
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	3,303
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	3,317
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	3,331
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	3,345
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	3,359
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	3,373
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	3,387
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	3,401
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	3,415
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	3,429
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	3,443
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	3,457
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	3,471
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	3,485
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	3,499
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	3,513
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	3,527
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	3,541
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	3,555
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	3,569
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	3,583

Continued on next page

2000 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—		
23,000					26,000					29,000				
23,000	23,050	3,454	3,454	3,597	26,000	26,050	3,904	3,904	4,437	29,000	29,050	4,715	4,354	5,277
23,050	23,100	3,461	3,461	3,611	26,050	26,100	3,911	3,911	4,451	29,050	29,100	4,729	4,361	5,291
23,100	23,150	3,469	3,469	3,625	26,100	26,150	3,919	3,919	4,465	29,100	29,150	4,743	4,369	5,305
23,150	23,200	3,476	3,476	3,639	26,150	26,200	3,926	3,926	4,479	29,150	29,200	4,757	4,376	5,319
23,200	23,250	3,484	3,484	3,653	26,200	26,250	3,934	3,934	4,493	29,200	29,250	4,771	4,384	5,333
23,250	23,300	3,491	3,491	3,667	26,250	26,300	3,945	3,941	4,507	29,250	29,300	4,785	4,391	5,347
23,300	23,350	3,499	3,499	3,681	26,300	26,350	3,959	3,949	4,521	29,300	29,350	4,799	4,399	5,361
23,350	23,400	3,506	3,506	3,695	26,350	26,400	3,973	3,956	4,535	29,350	29,400	4,813	4,406	5,375
23,400	23,450	3,514	3,514	3,709	26,400	26,450	3,987	3,964	4,549	29,400	29,450	4,827	4,414	5,389
23,450	23,500	3,521	3,521	3,723	26,450	26,500	4,001	3,971	4,563	29,450	29,500	4,841	4,421	5,403
23,500	23,550	3,529	3,529	3,737	26,500	26,550	4,015	3,979	4,577	29,500	29,550	4,855	4,429	5,417
23,550	23,600	3,536	3,536	3,751	26,550	26,600	4,029	3,986	4,591	29,550	29,600	4,869	4,436	5,431
23,600	23,650	3,544	3,544	3,765	26,600	26,650	4,043	3,994	4,605	29,600	29,650	4,883	4,444	5,445
23,650	23,700	3,551	3,551	3,779	26,650	26,700	4,057	4,001	4,619	29,650	29,700	4,897	4,451	5,459
23,700	23,750	3,559	3,559	3,793	26,700	26,750	4,071	4,009	4,633	29,700	29,750	4,911	4,459	5,473
23,750	23,800	3,566	3,566	3,807	26,750	26,800	4,085	4,016	4,647	29,750	29,800	4,925	4,466	5,487
23,800	23,850	3,574	3,574	3,821	26,800	26,850	4,099	4,024	4,661	29,800	29,850	4,939	4,474	5,501
23,850	23,900	3,581	3,581	3,835	26,850	26,900	4,113	4,031	4,675	29,850	29,900	4,953	4,481	5,515
23,900	23,950	3,589	3,589	3,849	26,900	26,950	4,127	4,039	4,689	29,900	29,950	4,967	4,489	5,529
23,950	24,000	3,596	3,596	3,863	26,950	27,000	4,141	4,046	4,703	29,950	30,000	4,981	4,496	5,543
24,000					27,000					30,000				
24,000	24,050	3,604	3,604	3,877	27,000	27,050	4,155	4,054	4,717	30,000	30,050	4,995	4,504	5,557
24,050	24,100	3,611	3,611	3,891	27,050	27,100	4,169	4,061	4,731	30,050	30,100	5,009	4,511	5,571
24,100	24,150	3,619	3,619	3,905	27,100	27,150	4,183	4,069	4,745	30,100	30,150	5,023	4,519	5,585
24,150	24,200	3,626	3,626	3,919	27,150	27,200	4,197	4,076	4,759	30,150	30,200	5,037	4,526	5,599
24,200	24,250	3,634	3,634	3,933	27,200	27,250	4,211	4,084	4,773	30,200	30,250	5,051	4,534	5,613
24,250	24,300	3,641	3,641	3,947	27,250	27,300	4,225	4,091	4,787	30,250	30,300	5,065	4,541	5,627
24,300	24,350	3,649	3,649	3,961	27,300	27,350	4,239	4,099	4,801	30,300	30,350	5,079	4,549	5,641
24,350	24,400	3,656	3,656	3,975	27,350	27,400	4,253	4,106	4,815	30,350	30,400	5,093	4,556	5,655
24,400	24,450	3,664	3,664	3,989	27,400	27,450	4,267	4,114	4,829	30,400	30,450	5,107	4,564	5,669
24,450	24,500	3,671	3,671	4,003	27,450	27,500	4,281	4,121	4,843	30,450	30,500	5,121	4,571	5,683
24,500	24,550	3,679	3,679	4,017	27,500	27,550	4,295	4,129	4,857	30,500	30,550	5,135	4,579	5,697
24,550	24,600	3,686	3,686	4,031	27,550	27,600	4,309	4,136	4,871	30,550	30,600	5,149	4,586	5,711
24,600	24,650	3,694	3,694	4,045	27,600	27,650	4,323	4,144	4,885	30,600	30,650	5,163	4,594	5,725
24,650	24,700	3,701	3,701	4,059	27,650	27,700	4,337	4,151	4,899	30,650	30,700	5,177	4,601	5,739
24,700	24,750	3,709	3,709	4,073	27,700	27,750	4,351	4,159	4,913	30,700	30,750	5,191	4,609	5,753
24,750	24,800	3,716	3,716	4,087	27,750	27,800	4,365	4,166	4,927	30,750	30,800	5,205	4,616	5,767
24,800	24,850	3,724	3,724	4,101	27,800	27,850	4,379	4,174	4,941	30,800	30,850	5,219	4,624	5,781
24,850	24,900	3,731	3,731	4,115	27,850	27,900	4,393	4,181	4,955	30,850	30,900	5,233	4,631	5,795
24,900	24,950	3,739	3,739	4,129	27,900	27,950	4,407	4,189	4,969	30,900	30,950	5,247	4,639	5,809
24,950	25,000	3,746	3,746	4,143	27,950	28,000	4,421	4,196	4,983	30,950	31,000	5,261	4,646	5,823
25,000					28,000					31,000				
25,000	25,050	3,754	3,754	4,157	28,000	28,050	4,435	4,204	4,997	31,000	31,050	5,275	4,654	5,837
25,050	25,100	3,761	3,761	4,171	28,050	28,100	4,449	4,211	5,011	31,050	31,100	5,289	4,661	5,851
25,100	25,150	3,769	3,769	4,185	28,100	28,150	4,463	4,219	5,025	31,100	31,150	5,303	4,669	5,865
25,150	25,200	3,776	3,776	4,199	28,150	28,200	4,477	4,226	5,039	31,150	31,200	5,317	4,676	5,879
25,200	25,250	3,784	3,784	4,213	28,200	28,250	4,491	4,234	5,053	31,200	31,250	5,331	4,684	5,893
25,250	25,300	3,791	3,791	4,227	28,250	28,300	4,505	4,241	5,067	31,250	31,300	5,345	4,691	5,907
25,300	25,350	3,799	3,799	4,241	28,300	28,350	4,519	4,249	5,081	31,300	31,350	5,359	4,699	5,921
25,350	25,400	3,806	3,806	4,255	28,350	28,400	4,533	4,256	5,095	31,350	31,400	5,373	4,706	5,935
25,400	25,450	3,814	3,814	4,269	28,400	28,450	4,547	4,264	5,109	31,400	31,450	5,387	4,714	5,949
25,450	25,500	3,821	3,821	4,283	28,450	28,500	4,561	4,271	5,123	31,450	31,500	5,401	4,721	5,963
25,500	25,550	3,829	3,829	4,297	28,500	28,550	4,575	4,279	5,137	31,500	31,550	5,415	4,729	5,977
25,550	25,600	3,836	3,836	4,311	28,550	28,600	4,589	4,286	5,151	31,550	31,600	5,429	4,736	5,991
25,600	25,650	3,844	3,844	4,325	28,600	28,650	4,603	4,294	5,165	31,600	31,650	5,443	4,744	6,005
25,650	25,700	3,851	3,851	4,339	28,650	28,700	4,617	4,301	5,179	31,650	31,700	5,457	4,751	6,019
25,700	25,750	3,859	3,859	4,353	28,700	28,750	4,631	4,309	5,193	31,700	31,750	5,471	4,759	6,033
25,750	25,800	3,866	3,866	4,367	28,750	28,800	4,645	4,316	5,207	31,750	31,800	5,485	4,766	6,047
25,800	25,850	3,874	3,874	4,381	28,800	28,850	4,659	4,324	5,221	31,800	31,850	5,499	4,774	6,061
25,850	25,900	3,881	3,881	4,395	28,850	28,900	4,673	4,331	5,235	31,850	31,900	5,513	4,781	6,075
25,900	25,950	3,889	3,889	4,409	28,900	28,950	4,687	4,339	5,249	31,900	31,950	5,527	4,789	6,089
25,950	26,000	3,896	3,896	4,423	28,950	29,000	4,701	4,346	5,263	31,950	32,000	5,541	4,796	6,103

Continued on next page

2000 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	5,555	4,804	6,117	35,000	35,050	6,395	5,254	6,957	38,000	38,050	7,235	5,704	7,797
32,050	32,100	5,569	4,811	6,131	35,050	35,100	6,409	5,261	6,971	38,050	38,100	7,249	5,711	7,811
32,100	32,150	5,583	4,819	6,145	35,100	35,150	6,423	5,269	6,985	38,100	38,150	7,263	5,719	7,825
32,150	32,200	5,597	4,826	6,159	35,150	35,200	6,437	5,276	6,999	38,150	38,200	7,277	5,726	7,839
32,200	32,250	5,611	4,834	6,173	35,200	35,250	6,451	5,284	7,013	38,200	38,250	7,291	5,734	7,853
32,250	32,300	5,625	4,841	6,187	35,250	35,300	6,465	5,291	7,027	38,250	38,300	7,305	5,741	7,867
32,300	32,350	5,639	4,849	6,201	35,300	35,350	6,479	5,299	7,041	38,300	38,350	7,319	5,749	7,881
32,350	32,400	5,653	4,856	6,215	35,350	35,400	6,493	5,306	7,055	38,350	38,400	7,333	5,756	7,895
32,400	32,450	5,667	4,864	6,229	35,400	35,450	6,507	5,314	7,069	38,400	38,450	7,347	5,764	7,909
32,450	32,500	5,681	4,871	6,243	35,450	35,500	6,521	5,321	7,083	38,450	38,500	7,361	5,771	7,923
32,500	32,550	5,695	4,879	6,257	35,500	35,550	6,535	5,329	7,097	38,500	38,550	7,375	5,779	7,937
32,550	32,600	5,709	4,886	6,271	35,550	35,600	6,549	5,336	7,111	38,550	38,600	7,389	5,786	7,951
32,600	32,650	5,723	4,894	6,285	35,600	35,650	6,563	5,344	7,125	38,600	38,650	7,403	5,794	7,965
32,650	32,700	5,737	4,901	6,299	35,650	35,700	6,577	5,351	7,139	38,650	38,700	7,417	5,801	7,979
32,700	32,750	5,751	4,909	6,313	35,700	35,750	6,591	5,359	7,153	38,700	38,750	7,431	5,809	7,993
32,750	32,800	5,765	4,916	6,327	35,750	35,800	6,605	5,366	7,167	38,750	38,800	7,445	5,816	8,007
32,800	32,850	5,779	4,924	6,341	35,800	35,850	6,619	5,374	7,181	38,800	38,850	7,459	5,824	8,021
32,850	32,900	5,793	4,931	6,355	35,850	35,900	6,633	5,381	7,195	38,850	38,900	7,473	5,831	8,035
32,900	32,950	5,807	4,939	6,369	35,900	35,950	6,647	5,389	7,209	38,900	38,950	7,487	5,839	8,049
32,950	33,000	5,821	4,946	6,383	35,950	36,000	6,661	5,396	7,223	38,950	39,000	7,501	5,846	8,063
33,000					36,000					39,000				
33,000	33,050	5,835	4,954	6,397	36,000	36,050	6,675	5,404	7,237	39,000	39,050	7,515	5,854	8,077
33,050	33,100	5,849	4,961	6,411	36,050	36,100	6,689	5,411	7,251	39,050	39,100	7,529	5,861	8,091
33,100	33,150	5,863	4,969	6,425	36,100	36,150	6,703	5,419	7,265	39,100	39,150	7,543	5,869	8,105
33,150	33,200	5,877	4,976	6,439	36,150	36,200	6,717	5,426	7,279	39,150	39,200	7,557	5,876	8,119
33,200	33,250	5,891	4,984	6,453	36,200	36,250	6,731	5,434	7,293	39,200	39,250	7,571	5,884	8,133
33,250	33,300	5,905	4,991	6,467	36,250	36,300	6,745	5,441	7,307	39,250	39,300	7,585	5,891	8,147
33,300	33,350	5,919	4,999	6,481	36,300	36,350	6,759	5,449	7,321	39,300	39,350	7,599	5,899	8,161
33,350	33,400	5,933	5,006	6,495	36,350	36,400	6,773	5,456	7,335	39,350	39,400	7,613	5,906	8,175
33,400	33,450	5,947	5,014	6,509	36,400	36,450	6,787	5,464	7,349	39,400	39,450	7,627	5,914	8,189
33,450	33,500	5,961	5,021	6,523	36,450	36,500	6,801	5,471	7,363	39,450	39,500	7,641	5,921	8,203
33,500	33,550	5,975	5,029	6,537	36,500	36,550	6,815	5,479	7,377	39,500	39,550	7,655	5,929	8,217
33,550	33,600	5,989	5,036	6,551	36,550	36,600	6,829	5,486	7,391	39,550	39,600	7,669	5,936	8,231
33,600	33,650	6,003	5,044	6,565	36,600	36,650	6,843	5,494	7,405	39,600	39,650	7,683	5,944	8,245
33,650	33,700	6,017	5,051	6,579	36,650	36,700	6,857	5,501	7,419	39,650	39,700	7,697	5,951	8,259
33,700	33,750	6,031	5,059	6,593	36,700	36,750	6,871	5,509	7,433	39,700	39,750	7,711	5,959	8,273
33,750	33,800	6,045	5,066	6,607	36,750	36,800	6,885	5,516	7,447	39,750	39,800	7,725	5,966	8,287
33,800	33,850	6,059	5,074	6,621	36,800	36,850	6,899	5,524	7,461	39,800	39,850	7,739	5,974	8,301
33,850	33,900	6,073	5,081	6,635	36,850	36,900	6,913	5,531	7,475	39,850	39,900	7,753	5,981	8,315
33,900	33,950	6,087	5,089	6,649	36,900	36,950	6,927	5,539	7,489	39,900	39,950	7,767	5,989	8,329
33,950	34,000	6,101	5,096	6,663	36,950	37,000	6,941	5,546	7,503	39,950	40,000	7,781	5,996	8,343
34,000					37,000					40,000				
34,000	34,050	6,115	5,104	6,677	37,000	37,050	6,955	5,554	7,517	40,000	40,050	7,795	6,004	8,357
34,050	34,100	6,129	5,111	6,691	37,050	37,100	6,969	5,561	7,531	40,050	40,100	7,809	6,011	8,371
34,100	34,150	6,143	5,119	6,705	37,100	37,150	6,983	5,569	7,545	40,100	40,150	7,823	6,019	8,385
34,150	34,200	6,157	5,126	6,719	37,150	37,200	6,997	5,576	7,559	40,150	40,200	7,837	6,026	8,399
34,200	34,250	6,171	5,134	6,733	37,200	37,250	7,011	5,584	7,573	40,200	40,250	7,851	6,034	8,413
34,250	34,300	6,185	5,141	6,747	37,250	37,300	7,025	5,591	7,587	40,250	40,300	7,865	6,041	8,427
34,300	34,350	6,199	5,149	6,761	37,300	37,350	7,039	5,599	7,601	40,300	40,350	7,879	6,049	8,441
34,350	34,400	6,213	5,156	6,775	37,350	37,400	7,053	5,606	7,615	40,350	40,400	7,893	6,056	8,455
34,400	34,450	6,227	5,164	6,789	37,400	37,450	7,067	5,614	7,629	40,400	40,450	7,907	6,064	8,469
34,450	34,500	6,241	5,171	6,803	37,450	37,500	7,081	5,621	7,643	40,450	40,500	7,921	6,071	8,483
34,500	34,550	6,255	5,179	6,817	37,500	37,550	7,095	5,629	7,657	40,500	40,550	7,935	6,079	8,497
34,550	34,600	6,269	5,186	6,831	37,550	37,600	7,109	5,636	7,671	40,550	40,600	7,949	6,086	8,511
34,600	34,650	6,283	5,194	6,845	37,600	37,650	7,123	5,644	7,685	40,600	40,650	7,963	6,094	8,525
34,650	34,700	6,297	5,201	6,859	37,650	37,700	7,137	5,651	7,699	40,650	40,700	7,977	6,101	8,539
34,700	34,750	6,311	5,209	6,873	37,700	37,750	7,151	5,659	7,713	40,700	40,750	7,991	6,109	8,553
34,750	34,800	6,325	5,216	6,887	37,750	37,800	7,165	5,666	7,727	40,750	40,800	8,005	6,116	8,567
34,800	34,850	6,339	5,224	6,901	37,800	37,850	7,179	5,674	7,741	40,800	40,850	8,019	6,124	8,581
34,850	34,900	6,353	5,231	6,915	37,850	37,900	7,193	5,681	7,755	40,850	40,900	8,033	6,131	8,595
34,900	34,950	6,367	5,239	6,929	37,900	37,950	7,207	5,689	7,769	40,900	40,950	8,047	6,139	8,609
34,950	35,000	6,381	5,246	6,943	37,950	38,000	7,221	5,696	7,783	40,950	41,000	8,061	6,146	8,623

Continued on next page

2000 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—		
41,000					44,000					47,000				
41,000	41,050	8,075	6,154	8,637	44,000	44,050	8,915	6,627	9,477	47,000	47,050	9,755	7,467	10,317
41,050	41,100	8,089	6,161	8,651	44,050	44,100	8,929	6,641	9,491	47,050	47,100	9,769	7,481	10,331
41,100	41,150	8,103	6,169	8,665	44,100	44,150	8,943	6,655	9,505	47,100	47,150	9,783	7,495	10,345
41,150	41,200	8,117	6,176	8,679	44,150	44,200	8,957	6,669	9,519	47,150	47,200	9,797	7,509	10,359
41,200	41,250	8,131	6,184	8,693	44,200	44,250	8,971	6,683	9,533	47,200	47,250	9,811	7,523	10,373
41,250	41,300	8,145	6,191	8,707	44,250	44,300	8,985	6,697	9,547	47,250	47,300	9,825	7,537	10,387
41,300	41,350	8,159	6,199	8,721	44,300	44,350	8,999	6,711	9,561	47,300	47,350	9,839	7,551	10,401
41,350	41,400	8,173	6,206	8,735	44,350	44,400	9,013	6,725	9,575	47,350	47,400	9,853	7,565	10,415
41,400	41,450	8,187	6,214	8,749	44,400	44,450	9,027	6,739	9,589	47,400	47,450	9,867	7,579	10,429
41,450	41,500	8,201	6,221	8,763	44,450	44,500	9,041	6,753	9,603	47,450	47,500	9,881	7,593	10,443
41,500	41,550	8,215	6,229	8,777	44,500	44,550	9,055	6,767	9,617	47,500	47,550	9,895	7,607	10,457
41,550	41,600	8,229	6,236	8,791	44,550	44,600	9,069	6,781	9,631	47,550	47,600	9,909	7,621	10,471
41,600	41,650	8,243	6,244	8,805	44,600	44,650	9,083	6,795	9,645	47,600	47,650	9,923	7,635	10,485
41,650	41,700	8,257	6,251	8,819	44,650	44,700	9,097	6,809	9,659	47,650	47,700	9,937	7,649	10,499
41,700	41,750	8,271	6,259	8,833	44,700	44,750	9,111	6,823	9,673	47,700	47,750	9,951	7,663	10,513
41,750	41,800	8,285	6,266	8,847	44,750	44,800	9,125	6,837	9,687	47,750	47,800	9,965	7,677	10,527
41,800	41,850	8,299	6,274	8,861	44,800	44,850	9,139	6,851	9,701	47,800	47,850	9,979	7,691	10,541
41,850	41,900	8,313	6,281	8,875	44,850	44,900	9,153	6,865	9,715	47,850	47,900	9,993	7,705	10,555
41,900	41,950	8,327	6,289	8,889	44,900	44,950	9,167	6,879	9,729	47,900	47,950	10,007	7,719	10,569
41,950	42,000	8,341	6,296	8,903	44,950	45,000	9,181	6,893	9,743	47,950	48,000	10,021	7,733	10,583
42,000					45,000					48,000				
42,000	42,050	8,355	6,304	8,917	45,000	45,050	9,195	6,907	9,757	48,000	48,050	10,035	7,747	10,597
42,050	42,100	8,369	6,311	8,931	45,050	45,100	9,209	6,921	9,771	48,050	48,100	10,049	7,761	10,611
42,100	42,150	8,383	6,319	8,945	45,100	45,150	9,223	6,935	9,785	48,100	48,150	10,063	7,775	10,625
42,150	42,200	8,397	6,326	8,959	45,150	45,200	9,237	6,949	9,799	48,150	48,200	10,077	7,789	10,639
42,200	42,250	8,411	6,334	8,973	45,200	45,250	9,251	6,963	9,813	48,200	48,250	10,091	7,803	10,653
42,250	42,300	8,425	6,341	8,987	45,250	45,300	9,265	6,977	9,827	48,250	48,300	10,105	7,817	10,667
42,300	42,350	8,439	6,349	9,001	45,300	45,350	9,279	6,991	9,841	48,300	48,350	10,119	7,831	10,681
42,350	42,400	8,453	6,356	9,015	45,350	45,400	9,293	7,005	9,855	48,350	48,400	10,133	7,845	10,695
42,400	42,450	8,467	6,364	9,029	45,400	45,450	9,307	7,019	9,869	48,400	48,450	10,147	7,859	10,709
42,450	42,500	8,481	6,371	9,043	45,450	45,500	9,321	7,033	9,883	48,450	48,500	10,161	7,873	10,723
42,500	42,550	8,495	6,379	9,057	45,500	45,550	9,335	7,047	9,897	48,500	48,550	10,175	7,887	10,737
42,550	42,600	8,509	6,386	9,071	45,550	45,600	9,349	7,061	9,911	48,550	48,600	10,189	7,901	10,751
42,600	42,650	8,523	6,394	9,085	45,600	45,650	9,363	7,075	9,925	48,600	48,650	10,203	7,915	10,765
42,650	42,700	8,537	6,401	9,099	45,650	45,700	9,377	7,089	9,939	48,650	48,700	10,217	7,929	10,779
42,700	42,750	8,551	6,409	9,113	45,700	45,750	9,391	7,103	9,953	48,700	48,750	10,231	7,943	10,793
42,750	42,800	8,565	6,416	9,127	45,750	45,800	9,405	7,117	9,967	48,750	48,800	10,245	7,957	10,807
42,800	42,850	8,579	6,424	9,141	45,800	45,850	9,419	7,131	9,981	48,800	48,850	10,259	7,971	10,821
42,850	42,900	8,593	6,431	9,155	45,850	45,900	9,433	7,145	9,995	48,850	48,900	10,273	7,985	10,835
42,900	42,950	8,607	6,439	9,169	45,900	45,950	9,447	7,159	10,009	48,900	48,950	10,287	7,999	10,849
42,950	43,000	8,621	6,446	9,183	45,950	46,000	9,461	7,173	10,023	48,950	49,000	10,301	8,013	10,863
43,000					46,000					49,000				
43,000	43,050	8,635	6,454	9,197	46,000	46,050	9,475	7,187	10,037	49,000	49,050	10,315	8,027	10,877
43,050	43,100	8,649	6,461	9,211	46,050	46,100	9,489	7,201	10,051	49,050	49,100	10,329	8,041	10,891
43,100	43,150	8,663	6,469	9,225	46,100	46,150	9,503	7,215	10,065	49,100	49,150	10,343	8,055	10,905
43,150	43,200	8,677	6,476	9,239	46,150	46,200	9,517	7,229	10,079	49,150	49,200	10,357	8,069	10,919
43,200	43,250	8,691	6,484	9,253	46,200	46,250	9,531	7,243	10,093	49,200	49,250	10,371	8,083	10,933
43,250	43,300	8,705	6,491	9,267	46,250	46,300	9,545	7,257	10,107	49,250	49,300	10,385	8,097	10,947
43,300	43,350	8,719	6,499	9,281	46,300	46,350	9,559	7,271	10,121	49,300	49,350	10,399	8,111	10,961
43,350	43,400	8,733	6,506	9,295	46,350	46,400	9,573	7,285	10,135	49,350	49,400	10,413	8,125	10,975
43,400	43,450	8,747	6,514	9,309	46,400	46,450	9,587	7,299	10,149	49,400	49,450	10,427	8,139	10,989
43,450	43,500	8,761	6,521	9,323	46,450	46,500	9,601	7,313	10,163	49,450	49,500	10,441	8,153	11,003
43,500	43,550	8,775	6,529	9,337	46,500	46,550	9,615	7,327	10,177	49,500	49,550	10,455	8,167	11,017
43,550	43,600	8,789	6,536	9,351	46,550	46,600	9,629	7,341	10,191	49,550	49,600	10,469	8,181	11,031
43,600	43,650	8,803	6,544	9,365	46,600	46,650	9,643	7,355	10,205	49,600	49,650	10,483	8,195	11,045
43,650	43,700	8,817	6,551	9,379	46,650	46,700	9,657	7,369	10,219	49,650	49,700	10,497	8,209	11,059
43,700	43,750	8,831	6,559	9,393	46,700	46,750	9,671	7,383	10,233	49,700	49,750	10,511	8,223	11,073
43,750	43,800	8,845	6,566	9,407	46,750	46,800	9,685	7,397	10,247	49,750	49,800	10,525	8,237	11,087
43,800	43,850	8,859	6,574	9,421	46,800	46,850	9,699	7,411	10,261	49,800	49,850	10,539	8,251	11,101
43,850	43,900	8,873	6,585	9,435	46,850	46,900	9,713	7,425	10,275	49,850	49,900	10,553	8,265	11,115
43,900	43,950	8,887	6,599	9,449	46,900	46,950	9,727	7,439	10,289	49,900	49,950	10,567	8,279	11,129
43,950	44,000	8,901	6,613	9,463	46,950	47,000	9,741	7,453	10,303	49,950	50,000	10,581	8,293	11,143

Continued on next page

2000 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	10,595	8,307	11,157	53,000	53,050	11,435	9,147	11,998	56,000	56,050	12,275	9,987	12,928
50,050	50,100	10,609	8,321	11,171	53,050	53,100	11,449	9,161	12,014	56,050	56,100	12,289	10,001	12,944
50,100	50,150	10,623	8,335	11,185	53,100	53,150	11,463	9,175	12,029	56,100	56,150	12,303	10,015	12,959
50,150	50,200	10,637	8,349	11,199	53,150	53,200	11,477	9,189	12,045	56,150	56,200	12,317	10,029	12,975
50,200	50,250	10,651	8,363	11,213	53,200	53,250	11,491	9,203	12,060	56,200	56,250	12,331	10,043	12,990
50,250	50,300	10,665	8,377	11,227	53,250	53,300	11,505	9,217	12,076	56,250	56,300	12,345	10,057	13,006
50,300	50,350	10,679	8,391	11,241	53,300	53,350	11,519	9,231	12,091	56,300	56,350	12,359	10,071	13,021
50,350	50,400	10,693	8,405	11,255	53,350	53,400	11,533	9,245	12,107	56,350	56,400	12,373	10,085	13,037
50,400	50,450	10,707	8,419	11,269	53,400	53,450	11,547	9,259	12,122	56,400	56,450	12,387	10,099	13,052
50,450	50,500	10,721	8,433	11,283	53,450	53,500	11,561	9,273	12,138	56,450	56,500	12,401	10,113	13,068
50,500	50,550	10,735	8,447	11,297	53,500	53,550	11,575	9,287	12,153	56,500	56,550	12,415	10,127	13,083
50,550	50,600	10,749	8,461	11,311	53,550	53,600	11,589	9,301	12,169	56,550	56,600	12,429	10,141	13,099
50,600	50,650	10,763	8,475	11,325	53,600	53,650	11,603	9,315	12,184	56,600	56,650	12,443	10,155	13,114
50,650	50,700	10,777	8,489	11,339	53,650	53,700	11,617	9,329	12,200	56,650	56,700	12,457	10,169	13,130
50,700	50,750	10,791	8,503	11,353	53,700	53,750	11,631	9,343	12,215	56,700	56,750	12,471	10,183	13,145
50,750	50,800	10,805	8,517	11,367	53,750	53,800	11,645	9,357	12,231	56,750	56,800	12,485	10,197	13,161
50,800	50,850	10,819	8,531	11,381	53,800	53,850	11,659	9,371	12,246	56,800	56,850	12,499	10,211	13,176
50,850	50,900	10,833	8,545	11,395	53,850	53,900	11,673	9,385	12,262	56,850	56,900	12,513	10,225	13,192
50,900	50,950	10,847	8,559	11,409	53,900	53,950	11,687	9,399	12,277	56,900	56,950	12,527	10,239	13,207
50,950	51,000	10,861	8,573	11,423	53,950	54,000	11,701	9,413	12,293	56,950	57,000	12,541	10,253	13,223
51,000					54,000					57,000				
51,000	51,050	10,875	8,587	11,437	54,000	54,050	11,715	9,427	12,308	57,000	57,050	12,555	10,267	13,238
51,050	51,100	10,889	8,601	11,451	54,050	54,100	11,729	9,441	12,324	57,050	57,100	12,569	10,281	13,254
51,100	51,150	10,903	8,615	11,465	54,100	54,150	11,743	9,455	12,339	57,100	57,150	12,583	10,295	13,269
51,150	51,200	10,917	8,629	11,479	54,150	54,200	11,757	9,469	12,355	57,150	57,200	12,597	10,309	13,285
51,200	51,250	10,931	8,643	11,493	54,200	54,250	11,771	9,483	12,370	57,200	57,250	12,611	10,323	13,300
51,250	51,300	10,945	8,657	11,507	54,250	54,300	11,785	9,497	12,386	57,250	57,300	12,625	10,337	13,316
51,300	51,350	10,959	8,671	11,521	54,300	54,350	11,799	9,511	12,401	57,300	57,350	12,639	10,351	13,331
51,350	51,400	10,973	8,685	11,535	54,350	54,400	11,813	9,525	12,417	57,350	57,400	12,653	10,365	13,347
51,400	51,450	10,987	8,699	11,549	54,400	54,450	11,827	9,539	12,432	57,400	57,450	12,667	10,379	13,362
51,450	51,500	11,001	8,713	11,563	54,450	54,500	11,841	9,553	12,448	57,450	57,500	12,681	10,393	13,378
51,500	51,550	11,015	8,727	11,577	54,500	54,550	11,855	9,567	12,463	57,500	57,550	12,695	10,407	13,393
51,550	51,600	11,029	8,741	11,591	54,550	54,600	11,869	9,581	12,479	57,550	57,600	12,709	10,421	13,409
51,600	51,650	11,043	8,755	11,605	54,600	54,650	11,883	9,595	12,494	57,600	57,650	12,723	10,435	13,424
51,650	51,700	11,057	8,769	11,619	54,650	54,700	11,897	9,609	12,510	57,650	57,700	12,737	10,449	13,440
51,700	51,750	11,071	8,783	11,633	54,700	54,750	11,911	9,623	12,525	57,700	57,750	12,751	10,463	13,455
51,750	51,800	11,085	8,797	11,647	54,750	54,800	11,925	9,637	12,541	57,750	57,800	12,765	10,477	13,471
51,800	51,850	11,099	8,811	11,661	54,800	54,850	11,939	9,651	12,556	57,800	57,850	12,779	10,491	13,486
51,850	51,900	11,113	8,825	11,675	54,850	54,900	11,953	9,665	12,572	57,850	57,900	12,793	10,505	13,502
51,900	51,950	11,127	8,839	11,689	54,900	54,950	11,967	9,679	12,587	57,900	57,950	12,807	10,519	13,517
51,950	52,000	11,141	8,853	11,703	54,950	55,000	11,981	9,693	12,603	57,950	58,000	12,821	10,533	13,533
52,000					55,000					58,000				
52,000	52,050	11,155	8,867	11,717	55,000	55,050	11,995	9,707	12,618	58,000	58,050	12,835	10,547	13,548
52,050	52,100	11,169	8,881	11,731	55,050	55,100	12,009	9,721	12,634	58,050	58,100	12,849	10,561	13,564
52,100	52,150	11,183	8,895	11,745	55,100	55,150	12,023	9,735	12,649	58,100	58,150	12,863	10,575	13,579
52,150	52,200	11,197	8,909	11,759	55,150	55,200	12,037	9,749	12,665	58,150	58,200	12,877	10,589	13,595
52,200	52,250	11,211	8,923	11,773	55,200	55,250	12,051	9,763	12,680	58,200	58,250	12,891	10,603	13,610
52,250	52,300	11,225	8,937	11,787	55,250	55,300	12,065	9,777	12,696	58,250	58,300	12,905	10,617	13,626
52,300	52,350	11,239	8,951	11,801	55,300	55,350	12,079	9,791	12,711	58,300	58,350	12,919	10,631	13,641
52,350	52,400	11,253	8,965	11,815	55,350	55,400	12,093	9,805	12,727	58,350	58,400	12,933	10,645	13,657
52,400	52,450	11,267	8,979	11,829	55,400	55,450	12,107	9,819	12,742	58,400	58,450	12,947	10,659	13,672
52,450	52,500	11,281	8,993	11,843	55,450	55,500	12,121	9,833	12,758	58,450	58,500	12,961	10,673	13,688
52,500	52,550	11,295	9,007	11,857	55,500	55,550	12,135	9,847	12,773	58,500	58,550	12,975	10,687	13,703
52,550	52,600	11,309	9,021	11,871	55,550	55,600	12,149	9,861	12,789	58,550	58,600	12,989	10,701	13,719
52,600	52,650	11,323	9,035	11,885	55,600	55,650	12,163	9,875	12,804	58,600	58,650	13,003	10,715	13,734
52,650	52,700	11,337	9,049	11,899	55,650	55,700	12,177	9,889	12,820	58,650	58,700	13,017	10,729	13,750
52,700	52,750	11,351	9,063	11,913	55,700	55,750	12,191	9,903	12,835	58,700	58,750	13,031	10,743	13,765
52,750	52,800	11,365	9,077	11,927	55,750	55,800	12,205	9,917	12,851	58,750	58,800	13,045	10,757	13,781
52,800	52,850	11,379	9,091	11,941	55,800	55,850	12,219	9,931	12,866	58,800	58,850	13,059	10,771	13,796
52,850	52,900	11,393	9,105	11,955	55,850	55,900	12,233	9,945	12,882	58,850	58,900	13,073	10,785	13,812
52,900	52,950	11,407	9,119	11,969	55,900	55,950	12,247	9,959	12,897	58,900	58,950	13,087	10,799	13,827
52,950	53,000	11,421	9,133	11,983	55,950	56,000	12,261	9,973	12,913	58,950	59,000	13,101	10,813	13,843

Continued on next page

2000 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	13,115	10,827	13,858	62,000	62,050	13,955	11,667	14,788	65,000	65,050	14,839	12,507	15,718
59,050	59,100	13,129	10,841	13,874	62,050	62,100	13,969	11,681	14,804	65,050	65,100	14,854	12,521	15,734
59,100	59,150	13,143	10,855	13,889	62,100	62,150	13,983	11,695	14,819	65,100	65,150	14,870	12,535	15,749
59,150	59,200	13,157	10,869	13,905	62,150	62,200	13,997	11,709	14,835	65,150	65,200	14,885	12,549	15,765
59,200	59,250	13,171	10,883	13,920	62,200	62,250	14,011	11,723	14,850	65,200	65,250	14,901	12,563	15,780
59,250	59,300	13,185	10,897	13,936	62,250	62,300	14,025	11,737	14,866	65,250	65,300	14,916	12,577	15,796
59,300	59,350	13,199	10,911	13,951	62,300	62,350	14,039	11,751	14,881	65,300	65,350	14,932	12,591	15,811
59,350	59,400	13,213	10,925	13,967	62,350	62,400	14,053	11,765	14,897	65,350	65,400	14,947	12,605	15,827
59,400	59,450	13,227	10,939	13,982	62,400	62,450	14,067	11,779	14,912	65,400	65,450	14,963	12,619	15,842
59,450	59,500	13,241	10,953	13,998	62,450	62,500	14,081	11,793	14,928	65,450	65,500	14,978	12,633	15,858
59,500	59,550	13,255	10,967	14,013	62,500	62,550	14,095	11,807	14,943	65,500	65,550	14,994	12,647	15,873
59,550	59,600	13,269	10,981	14,029	62,550	62,600	14,109	11,821	14,959	65,550	65,600	15,009	12,661	15,889
59,600	59,650	13,283	10,995	14,044	62,600	62,650	14,123	11,835	14,974	65,600	65,650	15,025	12,675	15,904
59,650	59,700	13,297	11,009	14,060	62,650	62,700	14,137	11,849	14,990	65,650	65,700	15,040	12,689	15,920
59,700	59,750	13,311	11,023	14,075	62,700	62,750	14,151	11,863	15,005	65,700	65,750	15,056	12,703	15,935
59,750	59,800	13,325	11,037	14,091	62,750	62,800	14,165	11,877	15,021	65,750	65,800	15,071	12,717	15,951
59,800	59,850	13,339	11,051	14,106	62,800	62,850	14,179	11,891	15,036	65,800	65,850	15,087	12,731	15,966
59,850	59,900	13,353	11,065	14,122	62,850	62,900	14,193	11,905	15,052	65,850	65,900	15,102	12,745	15,982
59,900	59,950	13,367	11,079	14,137	62,900	62,950	14,207	11,919	15,067	65,900	65,950	15,118	12,759	15,997
59,950	60,000	13,381	11,093	14,153	62,950	63,000	14,221	11,933	15,083	65,950	66,000	15,133	12,773	16,013
60,000					63,000					66,000				
60,000	60,050	13,395	11,107	14,168	63,000	63,050	14,235	11,947	15,098	66,000	66,050	15,149	12,787	16,028
60,050	60,100	13,409	11,121	14,184	63,050	63,100	14,249	11,961	15,114	66,050	66,100	15,164	12,801	16,044
60,100	60,150	13,423	11,135	14,199	63,100	63,150	14,263	11,975	15,129	66,100	66,150	15,180	12,815	16,059
60,150	60,200	13,437	11,149	14,215	63,150	63,200	14,277	11,989	15,145	66,150	66,200	15,195	12,829	16,075
60,200	60,250	13,451	11,163	14,230	63,200	63,250	14,291	12,003	15,160	66,200	66,250	15,211	12,843	16,090
60,250	60,300	13,465	11,177	14,246	63,250	63,300	14,305	12,017	15,176	66,250	66,300	15,226	12,857	16,106
60,300	60,350	13,479	11,191	14,261	63,300	63,350	14,319	12,031	15,191	66,300	66,350	15,242	12,871	16,121
60,350	60,400	13,493	11,205	14,277	63,350	63,400	14,333	12,045	15,207	66,350	66,400	15,257	12,885	16,137
60,400	60,450	13,507	11,219	14,292	63,400	63,450	14,347	12,059	15,222	66,400	66,450	15,273	12,899	16,152
60,450	60,500	13,521	11,233	14,308	63,450	63,500	14,361	12,073	15,238	66,450	66,500	15,288	12,913	16,168
60,500	60,550	13,535	11,247	14,323	63,500	63,550	14,375	12,087	15,253	66,500	66,550	15,304	12,927	16,183
60,550	60,600	13,549	11,261	14,339	63,550	63,600	14,389	12,101	15,269	66,550	66,600	15,319	12,941	16,199
60,600	60,650	13,563	11,275	14,354	63,600	63,650	14,405	12,115	15,284	66,600	66,650	15,335	12,955	16,214
60,650	60,700	13,577	11,289	14,370	63,650	63,700	14,420	12,129	15,300	66,650	66,700	15,350	12,969	16,230
60,700	60,750	13,591	11,303	14,385	63,700	63,750	14,436	12,143	15,315	66,700	66,750	15,366	12,983	16,245
60,750	60,800	13,605	11,317	14,401	63,750	63,800	14,451	12,157	15,331	66,750	66,800	15,381	12,997	16,261
60,800	60,850	13,619	11,331	14,416	63,800	63,850	14,467	12,171	15,346	66,800	66,850	15,397	13,011	16,276
60,850	60,900	13,633	11,345	14,432	63,850	63,900	14,482	12,185	15,362	66,850	66,900	15,412	13,025	16,292
60,900	60,950	13,647	11,359	14,447	63,900	63,950	14,498	12,199	15,377	66,900	66,950	15,428	13,039	16,307
60,950	61,000	13,661	11,373	14,463	63,950	64,000	14,513	12,213	15,393	66,950	67,000	15,443	13,053	16,323
61,000					64,000					67,000				
61,000	61,050	13,675	11,387	14,478	64,000	64,050	14,529	12,227	15,408	67,000	67,050	15,459	13,067	16,338
61,050	61,100	13,689	11,401	14,494	64,050	64,100	14,544	12,241	15,424	67,050	67,100	15,474	13,081	16,354
61,100	61,150	13,703	11,415	14,509	64,100	64,150	14,560	12,255	15,439	67,100	67,150	15,490	13,095	16,369
61,150	61,200	13,717	11,429	14,525	64,150	64,200	14,575	12,269	15,455	67,150	67,200	15,505	13,109	16,385
61,200	61,250	13,731	11,443	14,540	64,200	64,250	14,591	12,283	15,470	67,200	67,250	15,521	13,123	16,400
61,250	61,300	13,745	11,457	14,556	64,250	64,300	14,606	12,297	15,486	67,250	67,300	15,536	13,137	16,416
61,300	61,350	13,759	11,471	14,571	64,300	64,350	14,622	12,311	15,501	67,300	67,350	15,552	13,151	16,431
61,350	61,400	13,773	11,485	14,587	64,350	64,400	14,637	12,325	15,517	67,350	67,400	15,567	13,165	16,447
61,400	61,450	13,787	11,499	14,602	64,400	64,450	14,653	12,339	15,532	67,400	67,450	15,583	13,179	16,462
61,450	61,500	13,801	11,513	14,618	64,450	64,500	14,668	12,353	15,548	67,450	67,500	15,598	13,193	16,478
61,500	61,550	13,815	11,527	14,633	64,500	64,550	14,684	12,367	15,563	67,500	67,550	15,614	13,207	16,493
61,550	61,600	13,829	11,541	14,649	64,550	64,600	14,699	12,381	15,579	67,550	67,600	15,629	13,221	16,509
61,600	61,650	13,843	11,555	14,664	64,600	64,650	14,715	12,395	15,594	67,600	67,650	15,645	13,235	16,524
61,650	61,700	13,857	11,569	14,680	64,650	64,700	14,730	12,409	15,610	67,650	67,700	15,660	13,249	16,540
61,700	61,750	13,871	11,583	14,695	64,700	64,750	14,746	12,423	15,625	67,700	67,750	15,676	13,263	16,555
61,750	61,800	13,885	11,597	14,711	64,750	64,800	14,761	12,437	15,641	67,750	67,800	15,691	13,277	16,571
61,800	61,850	13,899	11,611	14,726	64,800	64,850	14,777	12,451	15,656	67,800	67,850	15,707	13,291	16,586
61,850	61,900	13,913	11,625	14,742	64,850	64,900	14,792	12,465	15,672	67,850	67,900	15,722	13,305	16,602
61,900	61,950	13,927	11,639	14,757	64,900	64,950	14,808	12,479	15,687	67,900	67,950	15,738	13,319	16,617
61,950	62,000	13,941	11,653	14,773	64,950	65,000	14,823	12,493	15,703	67,950	68,000	15,753	13,333	16,633

Continued on next page

2000 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—		
68,000					71,000					74,000				
68,000	68,050	15,769	13,347	16,648	71,000	71,050	16,699	14,187	17,578	74,000	74,050	17,629	15,027	18,508
68,050	68,100	15,784	13,361	16,664	71,050	71,100	16,714	14,201	17,594	74,050	74,100	17,644	15,041	18,524
68,100	68,150	15,800	13,375	16,679	71,100	71,150	16,730	14,215	17,609	74,100	74,150	17,660	15,055	18,539
68,150	68,200	15,815	13,389	16,695	71,150	71,200	16,745	14,229	17,625	74,150	74,200	17,675	15,069	18,555
68,200	68,250	15,831	13,403	16,710	71,200	71,250	16,761	14,243	17,640	74,200	74,250	17,691	15,083	18,570
68,250	68,300	15,846	13,417	16,726	71,250	71,300	16,776	14,257	17,656	74,250	74,300	17,706	15,097	18,586
68,300	68,350	15,862	13,431	16,741	71,300	71,350	16,792	14,271	17,671	74,300	74,350	17,722	15,111	18,601
68,350	68,400	15,877	13,445	16,757	71,350	71,400	16,807	14,285	17,687	74,350	74,400	17,737	15,125	18,617
68,400	68,450	15,893	13,459	16,772	71,400	71,450	16,823	14,299	17,702	74,400	74,450	17,753	15,139	18,632
68,450	68,500	15,908	13,473	16,788	71,450	71,500	16,838	14,313	17,718	74,450	74,500	17,768	15,153	18,648
68,500	68,550	15,924	13,487	16,803	71,500	71,550	16,854	14,327	17,733	74,500	74,550	17,784	15,167	18,663
68,550	68,600	15,939	13,501	16,819	71,550	71,600	16,869	14,341	17,749	74,550	74,600	17,799	15,181	18,679
68,600	68,650	15,955	13,515	16,834	71,600	71,650	16,885	14,355	17,764	74,600	74,650	17,815	15,195	18,694
68,650	68,700	15,970	13,529	16,850	71,650	71,700	16,900	14,369	17,780	74,650	74,700	17,830	15,209	18,710
68,700	68,750	15,986	13,543	16,865	71,700	71,750	16,916	14,383	17,795	74,700	74,750	17,846	15,223	18,725
68,750	68,800	16,001	13,557	16,881	71,750	71,800	16,931	14,397	17,811	74,750	74,800	17,861	15,237	18,741
68,800	68,850	16,017	13,571	16,896	71,800	71,850	16,947	14,411	17,826	74,800	74,850	17,877	15,251	18,756
68,850	68,900	16,032	13,585	16,912	71,850	71,900	16,962	14,425	17,842	74,850	74,900	17,892	15,265	18,772
68,900	68,950	16,048	13,599	16,927	71,900	71,950	16,978	14,439	17,857	74,900	74,950	17,908	15,279	18,787
68,950	69,000	16,063	13,613	16,943	71,950	72,000	16,993	14,453	17,873	74,950	75,000	17,923	15,293	18,803
69,000					72,000					75,000				
69,000	69,050	16,079	13,627	16,958	72,000	72,050	17,009	14,467	17,888	75,000	75,050	17,939	15,307	18,818
69,050	69,100	16,094	13,641	16,974	72,050	72,100	17,024	14,481	17,904	75,050	75,100	17,954	15,321	18,834
69,100	69,150	16,110	13,655	16,989	72,100	72,150	17,040	14,495	17,919	75,100	75,150	17,970	15,335	18,849
69,150	69,200	16,125	13,669	17,005	72,150	72,200	17,055	14,509	17,935	75,150	75,200	17,985	15,349	18,865
69,200	69,250	16,141	13,683	17,020	72,200	72,250	17,071	14,523	17,950	75,200	75,250	18,001	15,363	18,880
69,250	69,300	16,156	13,697	17,036	72,250	72,300	17,086	14,537	17,966	75,250	75,300	18,016	15,377	18,896
69,300	69,350	16,172	13,711	17,051	72,300	72,350	17,102	14,551	17,981	75,300	75,350	18,032	15,391	18,911
69,350	69,400	16,187	13,725	17,067	72,350	72,400	17,117	14,565	17,997	75,350	75,400	18,047	15,405	18,927
69,400	69,450	16,203	13,739	17,082	72,400	72,450	17,133	14,579	18,012	75,400	75,450	18,063	15,419	18,942
69,450	69,500	16,218	13,753	17,098	72,450	72,500	17,148	14,593	18,028	75,450	75,500	18,078	15,433	18,958
69,500	69,550	16,234	13,767	17,113	72,500	72,550	17,164	14,607	18,043	75,500	75,550	18,094	15,447	18,973
69,550	69,600	16,249	13,781	17,129	72,550	72,600	17,179	14,621	18,059	75,550	75,600	18,109	15,461	18,989
69,600	69,650	16,265	13,795	17,144	72,600	72,650	17,195	14,635	18,074	75,600	75,650	18,125	15,475	19,004
69,650	69,700	16,280	13,809	17,160	72,650	72,700	17,210	14,649	18,090	75,650	75,700	18,140	15,489	19,020
69,700	69,750	16,296	13,823	17,175	72,700	72,750	17,226	14,663	18,105	75,700	75,750	18,156	15,503	19,035
69,750	69,800	16,311	13,837	17,191	72,750	72,800	17,241	14,677	18,121	75,750	75,800	18,171	15,517	19,051
69,800	69,850	16,327	13,851	17,206	72,800	72,850	17,257	14,691	18,136	75,800	75,850	18,187	15,531	19,066
69,850	69,900	16,342	13,865	17,222	72,850	72,900	17,272	14,705	18,152	75,850	75,900	18,202	15,545	19,082
69,900	69,950	16,358	13,879	17,237	72,900	72,950	17,288	14,719	18,167	75,900	75,950	18,218	15,559	19,097
69,950	70,000	16,373	13,893	17,253	72,950	73,000	17,303	14,733	18,183	75,950	76,000	18,233	15,573	19,113
70,000					73,000					76,000				
70,000	70,050	16,389	13,907	17,268	73,000	73,050	17,319	14,747	18,198	76,000	76,050	18,249	15,587	19,128
70,050	70,100	16,404	13,921	17,284	73,050	73,100	17,334	14,761	18,214	76,050	76,100	18,264	15,601	19,144
70,100	70,150	16,420	13,935	17,299	73,100	73,150	17,350	14,775	18,229	76,100	76,150	18,280	15,615	19,159
70,150	70,200	16,435	13,949	17,315	73,150	73,200	17,365	14,789	18,245	76,150	76,200	18,295	15,629	19,175
70,200	70,250	16,451	13,963	17,330	73,200	73,250	17,381	14,803	18,260	76,200	76,250	18,311	15,643	19,190
70,250	70,300	16,466	13,977	17,346	73,250	73,300	17,396	14,817	18,276	76,250	76,300	18,326	15,657	19,206
70,300	70,350	16,482	13,991	17,361	73,300	73,350	17,412	14,831	18,291	76,300	76,350	18,342	15,671	19,221
70,350	70,400	16,497	14,005	17,377	73,350	73,400	17,427	14,845	18,307	76,350	76,400	18,357	15,685	19,237
70,400	70,450	16,513	14,019	17,392	73,400	73,450	17,443	14,859	18,322	76,400	76,450	18,373	15,699	19,252
70,450	70,500	16,528	14,033	17,408	73,450	73,500	17,458	14,873	18,338	76,450	76,500	18,388	15,713	19,268
70,500	70,550	16,544	14,047	17,423	73,500	73,550	17,474	14,887	18,353	76,500	76,550	18,404	15,727	19,283
70,550	70,600	16,559	14,061	17,439	73,550	73,600	17,489	14,901	18,369	76,550	76,600	18,419	15,741	19,299
70,600	70,650	16,575	14,075	17,454	73,600	73,650	17,505	14,915	18,384	76,600	76,650	18,435	15,755	19,314
70,650	70,700	16,590	14,089	17,470	73,650	73,700	17,520	14,929	18,400	76,650	76,700	18,450	15,769	19,330
70,700	70,750	16,606	14,103	17,485	73,700	73,750	17,536	14,943	18,415	76,700	76,750	18,466	15,783	19,345
70,750	70,800	16,621	14,117	17,501	73,750	73,800	17,551	14,957	18,431	76,750	76,800	18,481	15,797	19,361
70,800	70,850	16,637	14,131	17,516	73,800	73,850	17,567	14,971	18,446	76,800	76,850	18,497	15,811	19,376
70,850	70,900	16,652	14,145	17,532	73,850	73,900	17,582	14,985	18,462	76,850	76,900	18,512	15,825	19,392
70,900	70,950	16,668	14,159	17,547	73,900	73,950	17,598	14,999	18,477	76,900	76,950	18,528	15,839	19,407
70,950	71,000	16,683	14,173	17,563	73,950	74,000	17,613	15,013	18,493	76,950	77,000	18,543	15,853	19,423

Continued on next page

2000 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—		
77,000					80,000					83,000				
77,000	77,050	18,559	15,867	19,438	80,000	80,050	19,489	16,707	20,368	83,000	83,050	20,419	17,547	21,413
77,050	77,100	18,574	15,881	19,454	80,050	80,100	19,504	16,721	20,384	83,050	83,100	20,434	17,561	21,431
77,100	77,150	18,590	15,895	19,469	80,100	80,150	19,520	16,735	20,399	83,100	83,150	20,450	17,575	21,449
77,150	77,200	18,605	15,909	19,485	80,150	80,200	19,535	16,749	20,415	83,150	83,200	20,465	17,589	21,467
77,200	77,250	18,621	15,923	19,500	80,200	80,250	19,551	16,763	20,430	83,200	83,250	20,481	17,603	21,485
77,250	77,300	18,636	15,937	19,516	80,250	80,300	19,566	16,777	20,446	83,250	83,300	20,496	17,617	21,503
77,300	77,350	18,652	15,951	19,531	80,300	80,350	19,582	16,791	20,461	83,300	83,350	20,512	17,631	21,521
77,350	77,400	18,667	15,965	19,547	80,350	80,400	19,597	16,805	20,477	83,350	83,400	20,527	17,645	21,539
77,400	77,450	18,683	15,979	19,562	80,400	80,450	19,613	16,819	20,492	83,400	83,450	20,543	17,659	21,557
77,450	77,500	18,698	15,993	19,578	80,450	80,500	19,628	16,833	20,508	83,450	83,500	20,558	17,673	21,575
77,500	77,550	18,714	16,007	19,593	80,500	80,550	19,644	16,847	20,523	83,500	83,550	20,574	17,687	21,593
77,550	77,600	18,729	16,021	19,609	80,550	80,600	19,659	16,861	20,539	83,550	83,600	20,589	17,701	21,611
77,600	77,650	18,745	16,035	19,624	80,600	80,650	19,675	16,875	20,554	83,600	83,650	20,605	17,715	21,629
77,650	77,700	18,760	16,049	19,640	80,650	80,700	19,690	16,889	20,570	83,650	83,700	20,620	17,729	21,647
77,700	77,750	18,776	16,063	19,655	80,700	80,750	19,706	16,903	20,585	83,700	83,750	20,636	17,743	21,665
77,750	77,800	18,791	16,077	19,671	80,750	80,800	19,721	16,917	20,603	83,750	83,800	20,651	17,757	21,683
77,800	77,850	18,807	16,091	19,686	80,800	80,850	19,737	16,931	20,621	83,800	83,850	20,667	17,771	21,701
77,850	77,900	18,822	16,105	19,702	80,850	80,900	19,752	16,945	20,639	83,850	83,900	20,682	17,785	21,719
77,900	77,950	18,838	16,119	19,717	80,900	80,950	19,768	16,959	20,657	83,900	83,950	20,698	17,799	21,737
77,950	78,000	18,853	16,133	19,733	80,950	81,000	19,783	16,973	20,675	83,950	84,000	20,713	17,813	21,755
78,000					81,000					84,000				
78,000	78,050	18,869	16,147	19,748	81,000	81,050	19,799	16,987	20,693	84,000	84,050	20,729	17,827	21,773
78,050	78,100	18,884	16,161	19,764	81,050	81,100	19,814	17,001	20,711	84,050	84,100	20,744	17,841	21,791
78,100	78,150	18,900	16,175	19,779	81,100	81,150	19,830	17,015	20,729	84,100	84,150	20,760	17,855	21,809
78,150	78,200	18,915	16,189	19,795	81,150	81,200	19,845	17,029	20,747	84,150	84,200	20,775	17,869	21,827
78,200	78,250	18,931	16,203	19,810	81,200	81,250	19,861	17,043	20,765	84,200	84,250	20,791	17,883	21,845
78,250	78,300	18,946	16,217	19,826	81,250	81,300	19,876	17,057	20,783	84,250	84,300	20,806	17,897	21,863
78,300	78,350	18,962	16,231	19,841	81,300	81,350	19,892	17,071	20,801	84,300	84,350	20,822	17,911	21,881
78,350	78,400	18,977	16,245	19,857	81,350	81,400	19,907	17,085	20,819	84,350	84,400	20,837	17,925	21,899
78,400	78,450	18,993	16,259	19,872	81,400	81,450	19,923	17,099	20,837	84,400	84,450	20,853	17,939	21,917
78,450	78,500	19,008	16,273	19,888	81,450	81,500	19,938	17,113	20,855	84,450	84,500	20,868	17,953	21,935
78,500	78,550	19,024	16,287	19,903	81,500	81,550	19,954	17,127	20,873	84,500	84,550	20,884	17,967	21,953
78,550	78,600	19,039	16,301	19,919	81,550	81,600	19,969	17,141	20,891	84,550	84,600	20,899	17,981	21,971
78,600	78,650	19,055	16,315	19,934	81,600	81,650	19,985	17,155	20,909	84,600	84,650	20,915	17,995	21,989
78,650	78,700	19,070	16,329	19,950	81,650	81,700	20,000	17,169	20,927	84,650	84,700	20,930	18,009	22,007
78,700	78,750	19,086	16,343	19,965	81,700	81,750	20,016	17,183	20,945	84,700	84,750	20,946	18,023	22,025
78,750	78,800	19,101	16,357	19,981	81,750	81,800	20,031	17,197	20,963	84,750	84,800	20,961	18,037	22,043
78,800	78,850	19,117	16,371	19,996	81,800	81,850	20,047	17,211	20,981	84,800	84,850	20,977	18,051	22,061
78,850	78,900	19,132	16,385	20,012	81,850	81,900	20,062	17,225	20,999	84,850	84,900	20,992	18,065	22,079
78,900	78,950	19,148	16,399	20,027	81,900	81,950	20,078	17,239	21,017	84,900	84,950	21,008	18,079	22,097
78,950	79,000	19,163	16,413	20,043	81,950	82,000	20,093	17,253	21,035	84,950	85,000	21,023	18,093	22,115
79,000					82,000					85,000				
79,000	79,050	19,179	16,427	20,058	82,000	82,050	20,109	17,267	21,053	85,000	85,050	21,039	18,107	22,133
79,050	79,100	19,194	16,441	20,074	82,050	82,100	20,124	17,281	21,071	85,050	85,100	21,054	18,121	22,151
79,100	79,150	19,210	16,455	20,089	82,100	82,150	20,140	17,295	21,089	85,100	85,150	21,070	18,135	22,169
79,150	79,200	19,225	16,469	20,105	82,150	82,200	20,155	17,309	21,107	85,150	85,200	21,085	18,149	22,187
79,200	79,250	19,241	16,483	20,120	82,200	82,250	20,171	17,323	21,125	85,200	85,250	21,101	18,163	22,205
79,250	79,300	19,256	16,497	20,136	82,250	82,300	20,186	17,337	21,143	85,250	85,300	21,116	18,177	22,223
79,300	79,350	19,272	16,511	20,151	82,300	82,350	20,202	17,351	21,161	85,300	85,350	21,132	18,191	22,241
79,350	79,400	19,287	16,525	20,167	82,350	82,400	20,217	17,365	21,179	85,350	85,400	21,147	18,205	22,259
79,400	79,450	19,303	16,539	20,182	82,400	82,450	20,233	17,379	21,197	85,400	85,450	21,163	18,219	22,277
79,450	79,500	19,318	16,553	20,198	82,450	82,500	20,248	17,393	21,215	85,450	85,500	21,178	18,233	22,295
79,500	79,550	19,334	16,567	20,213	82,500	82,550	20,264	17,407	21,233	85,500	85,550	21,194	18,247	22,313
79,550	79,600	19,349	16,581	20,229	82,550	82,600	20,279	17,421	21,251	85,550	85,600	21,209	18,261	22,331
79,600	79,650	19,365	16,595	20,244	82,600	82,650	20,295	17,435	21,269	85,600	85,650	21,225	18,275	22,349
79,650	79,700	19,380	16,609	20,260	82,650	82,700	20,310	17,449	21,287	85,650	85,700	21,240	18,289	22,367
79,700	79,750	19,396	16,623	20,275	82,700	82,750	20,326	17,463	21,305	85,700	85,750	21,256	18,303	22,385
79,750	79,800	19,411	16,637	20,291	82,750	82,800	20,341	17,477	21,323	85,750	85,800	21,271	18,317	22,403
79,800	79,850	19,427	16,651	20,306	82,800	82,850	20,357	17,491	21,341	85,800	85,850	21,287	18,331	22,421
79,850	79,900	19,442	16,665	20,322	82,850	82,900	20,372	17,505	21,359	85,850	85,900	21,302	18,345	22,439
79,900	79,950	19,458	16,679	20,337	82,900	82,950	20,388	17,519	21,377	85,900	85,950	21,318	18,359	22,457
79,950	80,000	19,473	16,693	20,353	82,950	83,000	20,403	17,533	21,395	85,950	86,000	21,333	18,373	22,475

Continued on next page

2000 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—		
86,000					89,000					92,000				
86,000	86,050	21,349	18,387	22,493	89,000	89,050	22,279	19,227	23,573	92,000	92,050	23,209	20,067	24,653
86,050	86,100	21,364	18,401	22,511	89,050	89,100	22,294	19,241	23,591	92,050	92,100	23,224	20,081	24,671
86,100	86,150	21,380	18,415	22,529	89,100	89,150	22,310	19,255	23,609	92,100	92,150	23,240	20,095	24,689
86,150	86,200	21,395	18,429	22,547	89,150	89,200	22,325	19,269	23,627	92,150	92,200	23,255	20,109	24,707
86,200	86,250	21,411	18,443	22,565	89,200	89,250	22,341	19,283	23,645	92,200	92,250	23,271	20,123	24,725
86,250	86,300	21,426	18,457	22,583	89,250	89,300	22,356	19,297	23,663	92,250	92,300	23,286	20,137	24,743
86,300	86,350	21,442	18,471	22,601	89,300	89,350	22,372	19,311	23,681	92,300	92,350	23,302	20,151	24,761
86,350	86,400	21,457	18,485	22,619	89,350	89,400	22,387	19,325	23,699	92,350	92,400	23,317	20,165	24,779
86,400	86,450	21,473	18,499	22,637	89,400	89,450	22,403	19,339	23,717	92,400	92,450	23,333	20,179	24,797
86,450	86,500	21,488	18,513	22,655	89,450	89,500	22,418	19,353	23,735	92,450	92,500	23,348	20,193	24,815
86,500	86,550	21,504	18,527	22,673	89,500	89,550	22,434	19,367	23,753	92,500	92,550	23,364	20,207	24,833
86,550	86,600	21,519	18,541	22,691	89,550	89,600	22,449	19,381	23,771	92,550	92,600	23,379	20,221	24,851
86,600	86,650	21,535	18,555	22,709	89,600	89,650	22,465	19,395	23,789	92,600	92,650	23,395	20,235	24,869
86,650	86,700	21,550	18,569	22,727	89,650	89,700	22,480	19,409	23,807	92,650	92,700	23,410	20,249	24,887
86,700	86,750	21,566	18,583	22,745	89,700	89,750	22,496	19,423	23,825	92,700	92,750	23,426	20,263	24,905
86,750	86,800	21,581	18,597	22,763	89,750	89,800	22,511	19,437	23,843	92,750	92,800	23,441	20,277	24,923
86,800	86,850	21,597	18,611	22,781	89,800	89,850	22,527	19,451	23,861	92,800	92,850	23,457	20,291	24,941
86,850	86,900	21,612	18,625	22,799	89,850	89,900	22,542	19,465	23,879	92,850	92,900	23,472	20,305	24,959
86,900	86,950	21,628	18,639	22,817	89,900	89,950	22,558	19,479	23,897	92,900	92,950	23,488	20,319	24,977
86,950	87,000	21,643	18,653	22,835	89,950	90,000	22,573	19,493	23,915	92,950	93,000	23,503	20,333	24,995
87,000					90,000					93,000				
87,000	87,050	21,659	18,667	22,853	90,000	90,050	22,589	19,507	23,933	93,000	93,050	23,519	20,347	25,013
87,050	87,100	21,674	18,681	22,871	90,050	90,100	22,604	19,521	23,951	93,050	93,100	23,534	20,361	25,031
87,100	87,150	21,690	18,695	22,889	90,100	90,150	22,620	19,535	23,969	93,100	93,150	23,550	20,375	25,049
87,150	87,200	21,705	18,709	22,907	90,150	90,200	22,635	19,549	23,987	93,150	93,200	23,565	20,389	25,067
87,200	87,250	21,721	18,723	22,925	90,200	90,250	22,651	19,563	24,005	93,200	93,250	23,581	20,403	25,085
87,250	87,300	21,736	18,737	22,943	90,250	90,300	22,666	19,577	24,023	93,250	93,300	23,596	20,417	25,103
87,300	87,350	21,752	18,751	22,961	90,300	90,350	22,682	19,591	24,041	93,300	93,350	23,612	20,431	25,121
87,350	87,400	21,767	18,765	22,979	90,350	90,400	22,697	19,605	24,059	93,350	93,400	23,627	20,445	25,139
87,400	87,450	21,783	18,779	22,997	90,400	90,450	22,713	19,619	24,077	93,400	93,450	23,643	20,459	25,157
87,450	87,500	21,798	18,793	23,015	90,450	90,500	22,728	19,633	24,095	93,450	93,500	23,658	20,473	25,175
87,500	87,550	21,814	18,807	23,033	90,500	90,550	22,744	19,647	24,113	93,500	93,550	23,674	20,487	25,193
87,550	87,600	21,829	18,821	23,051	90,550	90,600	22,759	19,661	24,131	93,550	93,600	23,689	20,501	25,211
87,600	87,650	21,845	18,835	23,069	90,600	90,650	22,775	19,675	24,149	93,600	93,650	23,705	20,515	25,229
87,650	87,700	21,860	18,849	23,087	90,650	90,700	22,790	19,689	24,167	93,650	93,700	23,720	20,529	25,247
87,700	87,750	21,876	18,863	23,105	90,700	90,750	22,806	19,703	24,185	93,700	93,750	23,736	20,543	25,265
87,750	87,800	21,891	18,877	23,123	90,750	90,800	22,821	19,717	24,203	93,750	93,800	23,751	20,557	25,283
87,800	87,850	21,907	18,891	23,141	90,800	90,850	22,837	19,731	24,221	93,800	93,850	23,767	20,571	25,301
87,850	87,900	21,922	18,905	23,159	90,850	90,900	22,852	19,745	24,239	93,850	93,900	23,782	20,585	25,319
87,900	87,950	21,938	18,919	23,177	90,900	90,950	22,868	19,759	24,257	93,900	93,950	23,798	20,599	25,337
87,950	88,000	21,953	18,933	23,195	90,950	91,000	22,883	19,773	24,275	93,950	94,000	23,813	20,613	25,355
88,000					91,000					94,000				
88,000	88,050	21,969	18,947	23,213	91,000	91,050	22,899	19,787	24,293	94,000	94,050	23,829	20,627	25,373
88,050	88,100	21,984	18,961	23,231	91,050	91,100	22,914	19,801	24,311	94,050	94,100	23,844	20,641	25,391
88,100	88,150	22,000	18,975	23,249	91,100	91,150	22,930	19,815	24,329	94,100	94,150	23,860	20,655	25,409
88,150	88,200	22,015	18,989	23,267	91,150	91,200	22,945	19,829	24,347	94,150	94,200	23,875	20,669	25,427
88,200	88,250	22,031	19,003	23,285	91,200	91,250	22,961	19,843	24,365	94,200	94,250	23,891	20,683	25,445
88,250	88,300	22,046	19,017	23,303	91,250	91,300	22,976	19,857	24,383	94,250	94,300	23,906	20,697	25,463
88,300	88,350	22,062	19,031	23,321	91,300	91,350	22,992	19,871	24,401	94,300	94,350	23,922	20,711	25,481
88,350	88,400	22,077	19,045	23,339	91,350	91,400	23,007	19,885	24,419	94,350	94,400	23,937	20,725	25,499
88,400	88,450	22,093	19,059	23,357	91,400	91,450	23,023	19,899	24,437	94,400	94,450	23,953	20,739	25,517
88,450	88,500	22,108	19,073	23,375	91,450	91,500	23,038	19,913	24,455	94,450	94,500	23,968	20,753	25,535
88,500	88,550	22,124	19,087	23,393	91,500	91,550	23,054	19,927	24,473	94,500	94,550	23,984	20,767	25,553
88,550	88,600	22,139	19,101	23,411	91,550	91,600	23,069	19,941	24,491	94,550	94,600	23,999	20,781	25,571
88,600	88,650	22,155	19,115	23,429	91,600	91,650	23,085	19,955	24,509	94,600	94,650	24,015	20,795	25,589
88,650	88,700	22,170	19,129	23,447	91,650	91,700	23,100	19,969	24,527	94,650	94,700	24,030	20,809	25,607
88,700	88,750	22,186	19,143	23,465	91,700	91,750	23,116	19,983	24,545	94,700	94,750	24,046	20,823	25,625
88,750	88,800	22,201	19,157	23,483	91,750	91,800	23,131	19,997	24,563	94,750	94,800	24,061	20,837	25,643
88,800	88,850	22,217	19,171	23,501	91,800	91,850	23,147	20,011	24,581	94,800	94,850	24,077	20,851	25,661
88,850	88,900	22,232	19,185	23,519	91,850	91,900	23,162	20,025	24,599	94,850	94,900	24,092	20,865	25,679
88,900	88,950	22,248	19,199	23,537	91,900	91,950	23,178	20,039	24,617	94,900	94,950	24,108	20,879	25,697
88,950	89,000	22,263	19,213	23,555	91,950	92,000	23,193	20,053	24,635	94,950	95,000	24,123	20,893	25,715

Continued on next page

2000 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—		
95,000					97,000					99,000				
95,000	95,050	24,139	20,907	25,733	97,000	97,050	24,759	21,467	26,453	99,000	99,050	25,379	22,027	27,173
95,050	95,100	24,154	20,921	25,751	97,050	97,100	24,774	21,481	26,471	99,050	99,100	25,394	22,041	27,191
95,100	95,150	24,170	20,935	25,769	97,100	97,150	24,790	21,495	26,489	99,100	99,150	25,410	22,055	27,209
95,150	95,200	24,185	20,949	25,787	97,150	97,200	24,805	21,509	26,507	99,150	99,200	25,425	22,069	27,227
95,200	95,250	24,201	20,963	25,805	97,200	97,250	24,821	21,523	26,525	99,200	99,250	25,441	22,083	27,245
95,250	95,300	24,216	20,977	25,823	97,250	97,300	24,836	21,537	26,543	99,250	99,300	25,456	22,097	27,263
95,300	95,350	24,232	20,991	25,841	97,300	97,350	24,852	21,551	26,561	99,300	99,350	25,472	22,111	27,281
95,350	95,400	24,247	21,005	25,859	97,350	97,400	24,867	21,565	26,579	99,350	99,400	25,487	22,125	27,299
95,400	95,450	24,263	21,019	25,877	97,400	97,450	24,883	21,579	26,597	99,400	99,450	25,503	22,139	27,317
95,450	95,500	24,278	21,033	25,895	97,450	97,500	24,898	21,593	26,615	99,450	99,500	25,518	22,153	27,335
95,500	95,550	24,294	21,047	25,913	97,500	97,550	24,914	21,607	26,633	99,500	99,550	25,534	22,167	27,353
95,550	95,600	24,309	21,061	25,931	97,550	97,600	24,929	21,621	26,651	99,550	99,600	25,549	22,181	27,371
95,600	95,650	24,325	21,075	25,949	97,600	97,650	24,945	21,635	26,669	99,600	99,650	25,565	22,195	27,389
95,650	95,700	24,340	21,089	25,967	97,650	97,700	24,960	21,649	26,687	99,650	99,700	25,580	22,209	27,407
95,700	95,750	24,356	21,103	25,985	97,700	97,750	24,976	21,663	26,705	99,700	99,750	25,596	22,223	27,425
95,750	95,800	24,371	21,117	26,003	97,750	97,800	24,991	21,677	26,723	99,750	99,800	25,611	22,237	27,443
95,800	95,850	24,387	21,131	26,021	97,800	97,850	25,007	21,691	26,741	99,800	99,850	25,627	22,251	27,461
95,850	95,900	24,402	21,145	26,039	97,850	97,900	25,022	21,705	26,759	99,850	99,900	25,642	22,265	27,479
95,900	95,950	24,418	21,159	26,057	97,900	97,950	25,038	21,719	26,777	99,900	99,950	25,658	22,279	27,497
95,950	96,000	24,433	21,173	26,075	97,950	98,000	25,053	21,733	26,795	99,950	100,000	25,673	22,293	27,515
96,000					98,000					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use Tax Rate Schedules on page 31</p> </div>				
96,000	96,050	24,449	21,187	26,093	98,000	98,050	25,069	21,747	26,813					
96,050	96,100	24,464	21,201	26,111	98,050	98,100	25,084	21,761	26,831					
96,100	96,150	24,480	21,215	26,129	98,100	98,150	25,100	21,775	26,849					
96,150	96,200	24,495	21,229	26,147	98,150	98,200	25,115	21,789	26,867					
96,200	96,250	24,511	21,243	26,165	98,200	98,250	25,131	21,803	26,885					
96,250	96,300	24,526	21,257	26,183	98,250	98,300	25,146	21,817	26,903					
96,300	96,350	24,542	21,271	26,201	98,300	98,350	25,162	21,831	26,921					
96,350	96,400	24,557	21,285	26,219	98,350	98,400	25,177	21,845	26,939					
96,400	96,450	24,573	21,299	26,237	98,400	98,450	25,193	21,859	26,957					
96,450	96,500	24,588	21,313	26,255	98,450	98,500	25,208	21,873	26,975					
96,500	96,550	24,604	21,327	26,273	98,500	98,550	25,224	21,887	26,993					
96,550	96,600	24,619	21,341	26,291	98,550	98,600	25,239	21,901	27,011					
96,600	96,650	24,635	21,355	26,309	98,600	98,650	25,255	21,915	27,029					
96,650	96,700	24,650	21,369	26,327	98,650	98,700	25,270	21,929	27,047					
96,700	96,750	24,666	21,383	26,345	98,700	98,750	25,286	21,943	27,065					
96,750	96,800	24,681	21,397	26,363	98,750	98,800	25,301	21,957	27,083					
96,800	96,850	24,697	21,411	26,381	98,800	98,850	25,317	21,971	27,101					
96,850	96,900	24,712	21,425	26,399	98,850	98,900	25,332	21,985	27,119					
96,900	96,950	24,728	21,439	26,417	98,900	98,950	25,348	21,999	27,137					
96,950	97,000	24,743	21,453	26,435	98,950	99,000	25,363	22,013	27,155					

2000 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—

If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
\$0	\$1,750	.....15%	\$0
1,750	4,150	\$262.50 + 28%	1,750
4,150	6,300	934.50 + 31%	4,150
6,300	8,650	1,601.00 + 36%	6,300
8,650	.....	2,447.00 + 39.6%	8,650

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:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
\$0	\$26,250	.....15%	\$0
26,250	63,550	\$3,937.50 + 28%	26,250
63,550	132,600	14,381.50 + 31%	63,550
132,600	288,350	35,787.00 + 36%	132,600
288,350	.....	91,857.00 + 39.6%	288,350

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

If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
\$0	\$21,925	.....15%	\$0
21,925	52,975	\$3,228.75 + 28%	21,925
52,975	80,725	11,982.75 + 31%	52,975
80,725	144,175	20,585.25 + 36%	80,725
144,175	.....	43,427.25 + 39.6%	144,175

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:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
\$0	\$43,850	.....15%	\$0
43,850	105,950	\$6,577.50 + 28%	43,850
105,950	161,450	23,965.50 + 31%	105,950
161,450	288,350	41,170.50 + 36%	161,450
288,350	.....	86,854.50 + 39.6%	288,350

