# 1996



## Instructions for Form 1040NR

#### U.S. Nonresident Alien Income Tax Return

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

Paperwork Reduction Act Notice.— 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 it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 40 min.; **Learning about the law or the form**, 1 hr., 41 min.; **Preparing the form**, 3 hr., 53 min.; and **Copying**, assembling, and sending the form to the IRS, 1 hr., 40 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 write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. You can also call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

#### **General Instructions**

#### **Changes To Note**

IRS Individual Taxpayer Identification Numbers (ITINs).— The IRS will issue you an ITIN if you do not have a social security number (SSN) and are not eligible to get one. 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 an SSN, enter that person's ITIN. An incorrect or missing identifying number may increase your tax or reduce your refund.

**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.

Social Security Numbers (SSNs).— You must include on your return the SSN (or ITIN) of each person, other than a child born in December 1996, you claim as a—

- Dependent on Form 1040NR.
- Qualifying person for the credit on Form 2441, Child and Dependent Care Expenses.

Please be sure to include the correct SSN (or ITIN) for that person. If you do not, at the time we process your return, we may disallow that person as a dependent and reduce or disallow any other tax benefits (such as the credit for child and dependent care expenses referred to above) based on that person.

Also, please be sure to include the correct SSN (or ITIN) for you and, if applicable, your spouse. If you do not, at the time we process your return, we may disallow the exemption(s).

**Standard Mileage Rates.**— The rate for business use has increased to 31 cents a mile. For moving expenses, the rate has increased to 10 cents a mile.

Direct Deposit of Refund.— This year you do not have to file an extra form to have your refund sent directly to your bank account with a U.S. financial institution in the United States. See the instructions for lines 60b-60d on page 13. Private Delivery Services.— In addition to regular postal service, private delivery services (to be designated by the IRS) can be used to meet the timely mailing as timely filing and paying rule (for example, to send your tax return to the IRS). When these instructions were printed, no private delivery services had been designated. When they are, the IRS will make every effort to publicize the information.

**Tax Law Changes.**— For more details, get **Pub. 553,** Highlights of 1996 Tax Changes.

#### **Items To Note**

Form 1040NR-EZ.— You may be able to use Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. Also, if married, you cannot claim an exemption for your spouse. For more details, get 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 or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. For details, get Form 8840, Closer Connection Exception Statement for Aliens, or Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax

#### **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. If you have a foreign address, send your order to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A., whichever is closer.

#### 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 1996. If you do not meet either of these tests for 1996 but you meet the substantial

presence test for 1997, you may be able to choose to be treated as a resident alien for part of 1996. But you must have been physically present in the United States for at least 31 days in a row during 1996 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1995. 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 1996.

Substantial Presence Test.— You are considered a U.S. resident if you meet the substantial presence test for 1996. You meet this test if you were physically present in the United States for at least:

- 1. 31 days during 1996, and
- 2. 183 days during the period 1996, 1995, and 1994, counting all the days of physical presence in 1996 but only ½ the number of days of presence in 1995 and only ½ the number of days in 1994.

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.** The following are exceptions to the substantial presence test.

- 1. Exempt individual. You do not count days for which you are an exempt individual. In general, an exempt individual is an individual 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 or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only exclude days of presence after September 30, 1994. "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

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

were present in the United States.

- 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 1996 if you:
- **a.** were present in the United States for fewer than 183 days during 1996,
- **b.** establish that during 1996 you had a tax home in a foreign country, and
- c. establish that during 1996 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

#### Who Must File

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

- 1. You were a nonresident alien engaged, or considered to be engaged, in a trade or business in the United States during 1996. You must file even if—
- **a.** none of your income came from a trade or business conducted in the United States,
- **b.** you have no income from U.S. sources, or
- c. your income is exempt from U.S. tax. In any of the above three cases, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

Note: If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you are considered engaged in a trade or business in the United States and you must file Form 1040NR (or Form 1040NR-EZ).

- 2. You were a nonresident alien not engaged in a trade or business in the United States during 1996 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, 1997, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$6,500, you may be able to elect to report your child's income on your return. But you must use Form 8814, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return.— The personal representative must file the return for a deceased person who was required to file a return for 1996. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. Filing for an Estate or Trust.— If you are filing Form 1040NR for a nonresident alien estate or trust, change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041, U.S. Income Tax Return for Estates and Trusts, and its instructions.

#### 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 1996 calendar year is due by April 15, 1997.

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 1996 calendar year is due by June 16, 1997.

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

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

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

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

#### Where To File

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

# 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 1996. 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.

**Caution:** Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, get **Pub. 901**, U.S. Tax Treaties, 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**, U.S. Individual Income Tax Return. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR as the statement; write "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

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

on page 5). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

## 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 page 2.

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; a U.S. national; or a student or business apprentice from India. See Pub. 519.

### 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, or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. Next to line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Form 8615 on line 37 and the tax on the noneffectively connected income on line 44.

**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 52. Enter amounts from the attached statement (Form 1040NR, lines 50, 56a, 56b, 57a, and 57b) to the left of line 52 and identify and include in the amount on line 52.

When filing Form 1040NR, show the total tax withheld on lines 50, 56a, 56b, 57a, and 57b. Enter the amount from the attached statement (Form 1040, line 52) to the left of line 50 and identify and include in the amount on line 50.

- 2. Tax paid with Form 1040-ES, Estimated Tax for Individuals, or Form 1040-ES (NR), U.S. Estimated Tax for Nonresident Alien Individuals.
- 3. Tax paid with Form 1040-C, U.S. Departing Alien Income Tax Return. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 58. 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.

Get **Pub. 555,** Community Property, for more details.

#### Kinds of Income

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

- 1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.
- 2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 44. Pub. 519 describes this income more fully.

**Note:** Use line 47 to report the 4% tax on U.S. source gross transportation income.

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

### Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the United States and as if the gain or loss were effectively connected with the conduct of that trade or business. Losses of individuals shall be taken into

account only to the extent they would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 43.

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):

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

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

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

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

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

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

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

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

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

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

#### Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S.

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

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

# Special Rules For Former U.S. Citizens And Former Long-Term U.S. Residents

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

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

You are considered to have tax avoidance as a principal purpose if (1) your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000, or (2) your net worth on the date of your action was \$500,000 or more.

Although there are exceptions to these rules, you will qualify for an exception only if you have obtained a ruling from 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. For more details about these exceptions, see sections 877(c) and 877(e).

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

If you have items of U.S. source income that are subject to tax under section 871(a), you will be taxed at a rate of 30% on your gross income only if this tax exceeds a 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 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 section 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.

For information regarding reporting requirements, see Pub. 519.

#### Line Instructions for Form 1040NR

# Name, Identifying Number, and Address

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.

Identifying Number.— If you are an individual, you are generally required to enter your social security number (SSN). Apply for your SSN using Form SS-5, which you can get at Social Security

Administration (SSA) offices. 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 ITIN. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN.

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.

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

Foreign Address.— Enter the information in the following order: city, province or state, and country. **Do not** abbreviate the country name. Include the postal code where applicable.

#### 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 1996, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1996.

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, check the box on line 2.

- **1.** You file a separate return from your spouse.
- **2.** You paid more than half the cost to keep up your home in 1996.
- **3.** You lived apart from your spouse during the last 6 months of 1996.
- **4.** Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1996.
- 5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules for Children of Divorced or Separated Parents on page 6. Line 6—Qualifying Widow(er) With Dependent Child.— You may check the box on line 6 and use joint return tax rates for 1996 if all seven of the following apply.

- 1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. national.
- 2. Your spouse died in 1994 or 1995 and you did not remarry in 1996.
- **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 1996. 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 35. 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 1996.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 1996. 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 page 5 for additional information.

**Line 7c—Dependents.—** Only residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. nationals may claim exemptions for their dependents. If you were a resident of Canada or Mexico, or a U.S. national (American Samoan), you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. Get Pub. 501, Exemptions, Standard Deduction, and Filing Information, for more details. If you were a resident of Japan or the Republic of Korea, you may claim an exemption for any of your children who lived with you in the United States at some time during 1996.

You can take an exemption for each of your dependents who was alive during some part of 1996. This includes a baby **born** in 1996 or a person who **died** in 1996.

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 or ITIN) unless he or she was born in December 1996 or was born and died in 1996. 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. If your dependent was born in December 1996 and does not have an identifying number, enter "12/96" in column (2). If your dependent was born and died in 1996 and did not have an identifying number, enter "Died" in column (2).

You should apply for an identifying number number (SSN or ITIN) for your dependent in time to receive it before your return is due. If your dependent does not have an identifying number by the date your return is due, see **Extension of Time To File** on page 2.

Line 7c, Column (4). Enter the number of months your dependent lived with you in 1996. Count temporary absences such as for school or vacation as time lived in your home. If your dependent was born or died in 1996, enter "12" in this column.

Children Who Did Not Live With You Due to Divorce or Separation. If you are claiming a child who did not live with you under the rules for Children of Divorced or Separated Parents below, 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. Get Pub. 504, Divorced or Separated Individuals, for details.

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

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

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

Children of Divorced or Separated Parents. The parent who had custody of a child for most of the year (the custodial parent) can generally claim the child as a dependent if both parents together paid over half of the child's support. This general rule also applies to parents who lived apart during the last 6 months of the year. But the parent who did not have custody, or who had the child for the shorter time (the noncustodial parent), may claim the child as a dependent if both parents together paid over half of the child's support and either 1 or 2 below applies:

- 1. The custodial parent signs Form 8332 or a similar statement agreeing not to claim the child's exemption for 1996, or
- 2. A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can claim the child as a dependent and he or she gave at least \$600 for the child's support in 1996. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the child as a dependent.

# 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. But, 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 in box 1. Get **Pub. 531**, Reporting Tip Income, for more details.

**Caution:** You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 45

• Dependent care benefits, which should be shown in box 10 of your W-2

form(s). But first complete **Form 2441**, Child and Dependent Care Expenses, to see if you may exclude part or all of the benefits

• 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 1996 under all plans was more than \$9,500, 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. Get Pub. 575, Pension and Annuity Income, for details.

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

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

Missing or Incorrect Form W-2. If you do not get a Form W-2 by January 31, 1997, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 9a—Taxable Interest Income.— 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. Get **Pub. 901**, U.S. Tax Treaties. In addition, 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 if it is not effectively connected with a U.S. trade or business.

Interest credited in 1996 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1996 income. For details, get **Pub.** 550, Investment Income and Expenses. Line 9b—Tax-Exempt Interest.— If you received any tax-exempt interest income, such as from municipal bonds, report it on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. **Do not** include interest earned on your IRA. Line 10—Dividend Income.— Enter your

total ordinary dividends from assets effectively connected with a U.S. trade or

business. If you received capital gain distributions, see the instructions for line 14

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. 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 1996, you may receive a **Form 1099-G.** If you chose to apply part or all of the refund to your 1996 estimated state or local income tax, the amount applied is treated as received in 1996.

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

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

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

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 29. If the grant was reported on Form 1042-S, enter the gross amount from column (b) on line 12. But **do not** include amounts exempted under a tax treaty and reported in item M on page 5 of Form 1040NR. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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 your own business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or Schedule C-EZ (Form 1040).

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business. For general information on business income or loss, see the Instructions for **Schedule C (Form 1040)** and get **Pub. 334,** Tax Guide for Small Business.

Line 14—Capital Gain or (Loss).— See the Instructions for Schedule D (Form 1040). Enter the effectively connected gain or (loss) from Schedule D. You may need Pub. 544, Sales and Other Dispositions of Assets. But if you received capital gain distributions and do not need Schedule D for other capital transactions, enter those distributions on line 14. Write "CGD" on the dotted line next to 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.

**Note:** Your tax may be less if you can use the **Capital Gain Tax Worksheet** on page 11. You can use it if your taxable income (Form 1040NR, line 36) is **more than** \$48,450 if you checked filing status box 3, 4, or 5; \$58,150 if you checked filing status box 1 or 2; or \$96,900 if you checked filing status box 6.

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

Lines 16a and 16b—IRA
Distributions.— You should receive a
Form 1099-R showing the amount of the
distribution from your individual retirement
arrangement (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 either 1 or 2 below applies.

- 1. You made nondeductible contributions to any of your IRAs for 1996 or an earlier year. Instead, get Form 8606 to figure the amount to enter on line 16b; enter the total distribution on line 16a. If you made nondeductible contributions for 1996, also get Pub. 590, Individual Retirement Arrangements (IRAs).
- 2. You rolled your IRA distribution over into another IRA. Enter the total distribution on line 16a. 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.

Caution: 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, (2) you received a distribution in excess of \$155,000, or (3) you were born before

July 1, 1925, and received less than the minimum required distribution. See the instructions for line 46 for details.

Lines 17a and 17b—Pensions and Annuities.— Use lines 17a and 17b to report effectively connected pension and annuity payments you received, including payments (distributions) from retirement plans, life insurance annuity contracts, profit-sharing plans, and employee-savings plans. See page 9 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 70.

**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.

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.

In general, you should receive a **Form 1099-R** showing the amount you received. Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld.

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

- 1. You did not contribute to the cost of your pension or annuity, or
- **2.** You got your entire cost back tax free before 1996.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, get **Pub. 575**, Pension and Annuity Income, to see 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, Pension General Rule. However, if your annuity starting date (defined below) was after July 1, 1986, and before November 19, 1996, you may be able to use the Simplified General Rule, explained below. If your annuity

starting date was **after** November 18, 1996, **do not** use these instructions to figure the taxable part of your pension or annuity. Instead, see Pub. 575 or **Pub. 721**, Tax Guide to U.S. Civil Service Retirement Benefits.

You can ask the IRS to figure the taxable part for you for a \$50 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, if you qualify, the Simplified General Rule.

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 General Rule.** This method will usually give you the same amount or more of the pension or annuity tax free each year as the General Rule or as figured by the IRS. You can use this simpler method if **all four** of the following apply.

- 1. Your annuity starting date (defined above) was **after** July 1, 1986, and **before** November 19, 1996.
- The payments are for (a) your life or(b) your life and that of your beneficiary.
- **3.** The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- **4.** 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.

If all four apply, use the worksheet on this page to figure the taxable part of your pension or annuity. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

Caution: If you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721. **Do not** use the one on this page.

Age 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. If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was after July 1, 1986, you may be able to change the way you figure the taxable part of your pension. For details, see Pub. 575 or Pub. 721.

**Death Benefit Exclusion.** If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify

#### Simplified General Rule Worksheet—Lines 17a and 17b (keep for your records)

Note: Do not use this worksheet if your annuity starting date (see this page) was after November 18, 1996. Instead, see Pub. 575 (Pub. 721 for U.S. Civil Service retirement).

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 this page) 2	
3.	Age at annuity starting date (see this page): Enter:	
	55 and under 300 56-60 260 61-65 240 66-70 170 71 and older 120	
4.	Divide line 2 by line 3	
5.	Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was <b>before</b> 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 <b>5</b>	
6.	Enter the amount, if any, recovered tax free in years after 1986	
7.	Subtract line 6 from line 2	
8.	Enter the <b>smaller</b> of line 5 or line 7	8
9.	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	9

**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 1996 on Form 1040NR, line 17a.

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 8. 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. 575.

**Caution:** The death benefit exclusion was repealed for individuals who died **after** August 20, 1996.

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.

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.

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 (1) received an early distribution from a qualified retirement plan and the total amount was not rolled over, or (2) received a distribution in excess of \$155,000 from a qualified retirement plan. For details, see the instructions for line 46.

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

**Tip:** You may pay less tax on the distribution if you were at least age 59½ on the date of the distribution, you meet certain other conditions, and you chose to use **Form 4972**, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was either age 59½ or older on the date of death or was born before 1936. For details, see Form 4972.

### Line 20—Unemployment Compensation.—

**Tip:** If you expect to receive unemployment compensation in 1997, you may ask the state unemployment office to withhold Federal income tax from those payments.

You should receive a **Form 1099-G** showing the total unemployment compensation amount paid to you in 1996

If you received an overpayment of unemployment compensation in 1996 and you repaid any of it in 1996, 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 1996, you repaid unemployment compensation that you reported in an earlier year, see Repayments in Pub. 525, Taxable and Nontaxable Income, for details on how to report the repayment. Line 21—Other Income.— Use line 21 to report any other income effectively connected with your U.S. business that is not reported 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.

Examples of income to report on line 21 are:

- Repayments of expenses you deducted in an earlier year if they reduced your tax.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.
- Recapture of clean-fuel vehicle deduction. See Pub. 535, Business Expenses.

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

**Net Operating Loss.** If you had a net operating loss in an earlier year to carry forward to 1996, include it as a negative amount in parentheses on line 21. Attach a statement showing how you figured the amount. Get **Pub. 536**, Net Operating Losses, for more details.

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

#### Adjustments

Adjustments are amounts you can subtract from your income effectively connected with a U.S. trade or business. Line 24—IRA Deduction.— Use line 24 to deduct contributions to your individual retirement arrangement (IRA).

Caution: If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. Earnings on contributions to your IRA are not taxed until they are distributed to you.

**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 1996.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan, you can take a full IRA deduction.

Covered by a Retirement Plan. Your Form W-2 should have the "Pension plan" box in box 15 checked if you were covered by your employer's plan even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a Keogh or SEP retirement plan.

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

Line 25—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.

You can take this deduction if you moved in connection with your job or business and your new workplace is 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, get Pub. 521, Moving Expenses. Use Form 3903, Moving Expenses, to figure the amount to enter on this line.

Line 26—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 on behalf of yourself, your spouse, and dependents. 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 1996, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For more details, get Pub. 535, Business Expenses.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet on page 10 to figure the amount you can deduct.

Line 27—Keogh & Self-Employed SEP Plans.— If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or Simplified Employee Pension (SEP) on line 27. Deduct payments for your employees on Schedule C or F (Form 1040). Get Pub. 560, Retirement Plans for the Self-Employed, for more details, including limits on the amount you can deduct. If you are deducting payments to a SEP, be sure to check the box on line 27.

Line 28—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.

## Self-Employed Health Insurance Deduction Worksheet—Line 26 (keep for your records)

1.	Enter total payments made in 1996 for health insurance coverage for 1996 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 30% (.30)		
3.			
4.	<b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 2 or line 3 here and on Form 1040NR, line 26	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.

Line 29—Scholarship and Fellowship Grants Excluded.— If you were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, etc.). Do not include any amount shown on line 22.

Line 30.— Include in the total on line 30 any of the following adjustments that are related to your effectively connected income. On the dotted line next to line 30, enter the amount of your deduction and identify it as indicated.

Qualified Performing Artists. Include on line 30 your performing-arts-related expenses from line 10 of Form 2106, Employee Business Expenses, or line 6 of Form 2106-EZ, Unreimbursed Employee Business Expenses. Identify as "QPA."

Reforestation Amortization. If you can claim this deduction and you do not have to file Schedule C, C-EZ, or F (Form 1040) for this activity, include your deduction on line 30. Identify as "RFST."

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include on line 30 the amount you repaid in 1996. Identify as "Sub-pay TRA." Or, you may be able to claim a credit against your tax instead. Get Pub. 525 for more details.

Contributions to Section 501(c)(18) Pension Plans. The amount you contributed should be identified with code H in box 13 of your W-2 form. You may deduct this amount subject to the limits explained on page 7 for excess salary deferrals. Identify as "501(c)(18)."

Deduction for Clean-Fuel Vehicles. If you placed a vehicle in service in 1996 that uses a clean-burning fuel, you may be able to take this deduction. For details, get Pub. 535, Business Expenses. But if part of your deduction is claimed on Schedule C, C-EZ, E, or F (Form 1040), subtract that part from your total deduction and include only the balance on line 30. Identify as "Clean-Fuel."

Line 31—Adjusted Gross Income.— If line 31 is less than zero, you may have a

net operating loss that you can carry to

another tax year. If you carry the loss back to earlier years, see **Form 1045**, Application for Tentative Refund. For more details, get **Pub. 536**, Net Operating Losses.

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

**Line 33—Itemized Deductions.**— Enter 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 35—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 \$2,550 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of 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 below to figure the amount, if any, to enter on line 35 if your adjusted gross income from line 32 is more than \$88,475 (\$117,950 if you checked filing status box 1 or 2; \$176,950 if you checked filing status box 6).

If you are filing for an **estate**, enter \$600 on line 35. If you are filing for a **trust** whose governing instrument requires it to distribute all its income currently, enter \$300 on line 35. Any other trust is allowed an exemption of \$100.

Line 37—Tax.— Use one of the following methods to figure your tax. Also, include on line 37 any tax from Form 4972, Tax on Lump-Sum Distributions, and Form 8814, Parents' Election To Report Child's Interest and Dividends. Be sure to check the appropriate box.

Tax Table. If your taxable income (line 36) is less than \$100,000, you must use the Tax Table to find your tax unless you are required to use Form 8615 or you use the Capital Gain Tax Worksheet on page 11. The Tax Table starts on page 18. Be sure you use the correct column. If you checked filing status box 3, 4, or 5,

## **Deduction for Exemptions Worksheet—Line 35** (keep for your records) See the instructions for line 35.

1.	Is the amount on Form 1040NR, line 32, more than the dollar amount shown on line 4
	below for your filing status?

**No. Stop.** Multiply \$2,550 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 35.

	line 7d, and enter the result on line 35.	
	Yes. Go to line 2.	
2.	Multiply \$2,550 by the total number of exemptions claimed on Form 1040NR, line 7d	
3.	Enter the amount from Form 1040NR, line 32 3.	
4.	Enter \$117,950 (\$88,475 if you checked filing status box 3, 4, or 5; \$176,950 if you checked filing status box 6)	
5.	Subtract line 4 from line 3. If zero or less, <b>stop</b> ; enter the amount from line 2 above on Form 1040NR, line 35	
	<b>Note:</b> If line 5 is more than \$122,500 (more than \$61,250 if you checked filing status box 3, 4, or 5), <b>stop</b> ; you <b>cannot</b> take a deduction for exemptions. Enter -0- on Form 1040NR, line 35.	
6.	Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) 6	
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal amount	
8.	Multiply line 2 by line 7	
9.	<b>Deduction for exemptions.</b> Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 35	

you must use the Married filing separately column.

Tax Rate Schedules. You must use the Tax Rate Schedules on page 30 to figure your tax if your taxable income is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use Form 8615 or you use the Capital Gain Tax Worksheet.

Capital Gain Tax Worksheet. If you had a net capital gain on Schedule D or you reported capital gain distributions on Form 1040NR, line 14, your tax may be less if you figure it using the worksheet on this page.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1997, and who had more than \$1,300 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1996, do not use Form 8615 to figure the child's tax.

#### **Credits**

Line 38—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. But to do so, the care must have been provided so that you could work or look for work and you must have had effectively connected income from a job or through self-employment. For details, see the Instructions for Form 2441

Line 39—Foreign Tax Credit.—Form 1116 explains when you can take this credit for payment of income tax to a foreign country. To take it, you must report income from foreign sources. See Foreign Income Taxed by the United States on page 4. You also must have paid or owe foreign tax on that income. Also, get Pub. 514, Foreign Tax Credit for Individuals.

**Line 40—Other Credits.—** Include in the total on line 40 any of the following credits and check the appropriate box. If box **d** is checked, also enter the form number. To see if you can take the credit, get the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, get **Form 8396.**
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, get **Form 8801.**
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 1996, get **Form 8834.**
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have

#### Capital Gain Tax Worksheet—Line 37 (keep for your records)

Use this worksheet to figure your tax **only** if **(a)** you are filing Schedule D and both lines 17 and 18 of Schedule D are gains, or **(b)** you reported capital gain distributions directly on Form 1040NR, line 14, **and**:

	ou checked Form 1040NR, g status box: AND line 36, is over: f	You checked iling status box:		orm 1040NR, ne 36, is over:
1 or	·	3, 4, or 5		
1.	Enter the amount from Form 1040NR, lir	ne 36		1
2.	If you are filing Schedule D, enter the s Schedule D, line 17 or line 18. Otherwise			
	capital gain distributions reported on Forr	m 1040NR,		
3.	line 14			
	Form 4952, line 4e			
4.	Subtract line 3 from line 2. If zero or let this worksheet to figure your tax. Instead			
	Rate Schedules, whichever applies .			4
5.	Subtract line 4 from line 1			5
6.	Enter \$24,000 (\$20,050 if you checked fi \$40,100 if you checked filing status box			6
7.	Enter the <b>greater</b> of line 5 or line 6 .	•		
8.	Subtract line 7 from line 1			
9.	Figure the tax on the amount on line 7. Rate Schedules, whichever applies .	Use the Tax Table	or Tax	
10.	Multiply line 8 by 28% (.28)			
11.	Add lines 9 and 10			11
12.	Figure the tax on the amount on line 1. Rate Schedules, whichever applies .			12
13.	Tax. Enter the smaller of line 11 or line 1040NR, line 37	ne 12 here and o	n Form	

rental property. Get **Form 3800** or **Pub. 334,** Tax Guide for Small Business.

Empowerment zone employment credit.
 Get Form 8844.

Line 41.— 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 for line 41. Enter the amount and "FNS" next to line 41.

#### Other Taxes

Line 43—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 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 amounts on Form 1040NR, lines 33 and 35, plus the total of all adjustments and tax preference items that apply to you (see the list that begins below). If the total

is more than the dollar amount shown below that applies to you, fill in Form 6251.

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

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

#### **Adjustments and Preferences:**

- 1. Accelerated depreciation.
- 2. Income from incentive stock options.
- **3.** Tax-exempt interest from private activity bonds.
- **4.** Intangible drilling, circulation, research, experimental, or mining exploration/development costs.
- **5.** Amortization of pollution-control facilities or depletion.
- **6.** Income or (loss) from tax-shelter farm activities or passive activies.
- **7.** Percentage-of-completion income from long-term contracts.
- Installment sale income.

**Note:** Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040NR, line 32, exceeds the child's earned income by more than \$1,300.

Line 45—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 security and Medicare or railroad 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, get **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

**Caution:** 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 46—Tax on Qualified Retirement Plans, Including IRAs.— If any of the following apply, get Form 5329 and its instructions to see if you owe this tax and if you must file Form 5329.

- 1. You received any early distributions from (a) a qualified retirement plan (including your IRA), (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
- **2.** You made excess contributions to your IRA.
- **3.** You were born before July 1, 1925, and did not take the minimum required distribution from your qualified retirement plan.
- **4.** You received a distribution in excess of \$155,000 from a qualified retirement plan.

**Exception.** If **only** item 1 above applies to you **and** distribution code 1 is shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 46. 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 46 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 47—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 not be treated as 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. Substantially all 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 48—Household Employment Taxes.— If any of the following apply, get Schedule H (Form 1040) and its instructions to see if you owe these taxes.

- **1.** You paid **any one** household employee (defined below) cash wages of \$1,000 or more in 1996.
- **2.** You withheld Federal income during 1996 at the request of any household employee.
- **3.** You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 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 1996 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 49—Total Tax.— Include in the total on line 49 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 49, enter the amount of the tax and identify it as indicated.

#### Recapture of the following credits.

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

Recapture of Federal Mortgage Subsidy. If you sold your home in 1996 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, get Form 8828. Identify as "FMSR." Section 72(m)(5) Excess Benefits Tax (get Pub. 560). Identify as "Sec. 72(m)(5)."

Uncollected Employee 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 on that form. Identify as "EPP."

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

#### **Payments**

Line 50—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 50. The amount of Federal income tax withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 50 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R. Also, include in the total for line 50 any tax withheld on scholarship or fellowship grants from Form 1042-S.

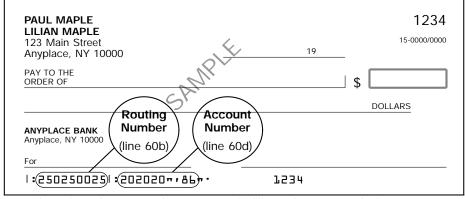
If you received a 1996 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 50. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms.

Line 51—1996 Estimated Tax
Payments.— Enter any payments you
made on your estimated Federal income
tax (Form 1040-ES (NR)) for 1996.
Include any overpayment from your 1995
return that you applied to your 1996
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 explaining all the payments you made in 1996 and the name and social security number or ITIN under which you made the payments.

Line 52—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 53—Excess Social Security and RRTA Tax Withheld.— If you had more than one employer for 1996 and your total wages were over \$62,700, too much social security tax may have been withheld. If you had more than one



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

railroad employer for 1996 and your total compensation was over \$46,500, too much railroad retirement (RRTA) tax may have been withheld. For details, including how to figure the amount to enter on line 53, get **Pub. 505,** Tax Withholding and Estimated Tax.

Line 54—Other Payments.— Check the box(es) on line 54 to report any credit from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, or Form 4136, Credit for Federal Tax Paid on Fuels.

Line 55—Credit for Amount Paid With Form 1040-C.— Enter any amount you paid with Form 1040-C for 1996.

Lines 56a and 56b—U.S. Tax Withheld at Source.— Enter on line 56a the amount you show on line 74. Enter on line 56b 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 57a and 57b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.— Enter on line 57a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 57b any tax withheld on dispositions of U.S. real property interests from Form(s) 1042-S.

#### Refund

**Line 59—Amount Overpaid.—** If line 59 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 1997 Income Tax Withholding and Estimated Tax Payments for Individuals on page 16.

Lines 60b through 60d—Direct Deposit of Refund.— Complete lines 60b through 60d if you want us to directly deposit the amount shown on line 60a into your account at a U.S. bank or other financial institution in the United States instead of sending you a check.

#### Why Use Direct Deposit?

- You get your refund faster.
- Payment is more secure—there is no check to get lost.

- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

**Tip:** You can check with your financial institution to get the correct routing number and account number.

**Line 60b.** The routing number **must** be **nine** digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead. Using the sample check above, the routing number is 250250025.

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

Line 60d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086.

Line 61—Applied to 1997 Estimated Tax.— Enter on line 61 the amount, if any, of the overpayment on line 59 you want applied to your estimated tax for 1997. This election cannot be changed later.

#### Amount You Owe

**Line 62—Amount You Owe.—** Include any estimated tax penalty from line 63 in the amount you enter on line 62.

Make your check or money order payable to the Internal Revenue Service for the full amount due. **Do not send cash.** Write "1996 Form 1040NR," your name, address, and SSN or ITIN on your payment. You do not have to pay if line 62 is under \$1.

**Do not** include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040NR.

**Tip:** You may need to **(a)** increase the amount of income tax withheld from your pay or **(b)** make estimated tax payments

for 1997. See 1997 Income Tax Withholding and Estimated Tax Payments for Individuals on page 16.

Installment Payments. If you cannot pay the full amount shown on line 62 when you file, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**, Installment Agreement Request.

**Line 63—Estimated Tax Penalty.—** You may owe this penalty if:

- Line 62 (minus line 48) is at least \$500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

Figuring the Penalty. If you choose to figure the penalty yourself, get Form 2210 (or Form 2210-F for farmers and fishermen) to see if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Enter the penalty on Form 1040NR, line 63. Add the penalty to any tax due and enter the total on line 62. If you are due a refund, subtract the penalty from the overpayment you show on line 59. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

Because Form 2210 is complicated, if you want you can leave line 63 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

#### Signature

See **Reminders** on page 16 after you complete pages 3, 4, and 5 of the form.

# Instructions for Schedule A, Itemized Deductions

#### State and Local Income Taxes

#### Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 1996 on income connected with a U.S. trade or business. If, during 1996, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

#### Gifts to U.S. Charities

#### Lines 4 Through 7

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

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

Contributions You MAY Deduct.—
Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take 12 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. For example, if 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. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, get Pub. 526, Charitable Contributions.

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 20 weeks for a total of \$500, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

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

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

**Limit on the Amount You May Deduct.** Get 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 shown on Form 1040NR, line 32.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040NR, line 32.
- You gave gifts of property that increased in value or gave gifts of the use of property.

### You MAY NOT Deduct as Contributions:

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

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

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

If the amount of your deduction is more than \$500, you must complete and attach Form 8283, Noncash Charitable Contributions. 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**, Casualties and Thefts, 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 32.

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**, Casualties, Disasters, and Thefts.

## Job Expenses and Most Other Miscellaneous Deductions

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

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

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

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child, including a child with special needs.
- 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, Employee Business Expenses, if either of the following applies:
- 1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
- 2. Your employer paid you for any of your job expenses reportable on line 9.

**Tip:** If you used your own vehicle and item **2** does not apply, you may be able to file **Form 2106-EZ**, Unreimbursed Employee Business Expenses, 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 expenses to include on line 9 are:

- Travel, transportation, meal or entertainment expenses.
- Union dues.

- 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.
- Certain business use of part of your home. For details, including limits that apply, get **Pub. 587**, Business Use of Your Home.
- Certain educational expenses. For details, get **Pub. 508.**

Line 10.— Enter the fees you paid for preparation of your tax return, including fees paid for magnetic media filing of your return. But do not include fees deducted elsewhere, such as on Schedule C, C-EZ, E, or F (Form 1040).

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 on the amount you may deduct, see Pub. 529.
- 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:

- Certain adjustments when you restore amounts held under a claim of right.
- 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

If the amount on Form 1040NR, line 32, is over \$117,950 (over \$58,975 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet below to figure the amount to enter on line 17.

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

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

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

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

The following list gives only a general idea of what income to report on page 4, but only to the extent the amount received is not effectively connected with the

Itemized Deductions	Worksheet—Lir	ne 17 (k	een for	vour i	records)

1.	Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16	1.	
2.	Enter the amount on Schedule A, line 8	2.	
3.	Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 17	3.	
4.	Multiply line 3 above by 80% (.80) <b>4.</b>		
5.	Enter the amount from Form 1040NR, line 32		
6.	Enter \$117,950 (\$58,975 if you checked filing status box 3, 4, or 5) <b>6.</b>		
7.	Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 17 <b>7</b>		
8.	Multiply line 7 above by 3% (.03) <b>8.</b>		
9.	Enter the <b>smaller</b> of line 4 or line 8	9.	
10.	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17	10.	

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 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 1996. Include these gains only if you were in the United States at least 183 days during 1996. 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: Effective January 1, 1996, 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 73 (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 73, column (d).

Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security).— Eighty-five percent 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, 1997, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1996, and the amount of any benefits you repaid in 1996. 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 71 of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

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

#### Other Information (Page 5)

## Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. 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.

#### Reminders

#### Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. 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.

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 for you, 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.

#### Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return. You can use **Form 8822**, Change of Address, to notify us of your new address.

If you are expecting a refund, also notify the post office serving your old address. You will receive your check faster this way. Please be sure to write your identifying number (defined on page 5) on any letters to the IRS.

# 1997 Income Tax Withholding and Estimated Tax Payments for Individuals

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1997 pay. In general, you do not have to make estimated tax payments if you expect that your 1997 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) for 1997 is \$500 or more, get 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 1997 and you must pay estimated tax, use Form 1040-ES.

#### **Records You Should Keep**

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept 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. Keep some records longer. For example, keep property records (including those on your own 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, get **Pub. 552**, Recordkeeping for Individuals.

# Requesting a Copy of Your Tax Return If you need a copy of your tax return, use Form 4506.

#### **Amended Return**

File Form 1040X, Amended U.S. Individual Income Tax Return, to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

#### **Interest and Penalties**

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

If you include interest or penalties with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. **Do not** include the amount in the Amount You Owe on line 62

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 ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

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

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

#### Gift To Reduce the Public Debt

If you wish to make such a gift, make your check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, Washington, DC 20239-0601. 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. If you owe tax, make a separate check for that amount payable to "Internal Revenue Service."

**Note:** You may be able to deduct this gift on your 1997 tax return as a charitable contribution.

#### **Taxpayer Assistance**

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

In the United States, call the local city number listed in your telephone directory if it is not a long-distance call for you. Otherwise, call 1-800-829-1040.

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

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Ottawa, Canada; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filling period, you can get income tax forms and publications from U.S. embassies and consulates abroad.

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, please contact the consular office at the nearest U.S. embassy.

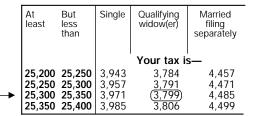
#### **Help With Unresolved Tax Issues**

The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed above.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, get **Pub. 1546.** 

#### 1996 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 36 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 37 of his Form 1040NR.



			251 CHICI OH	iiie 37 0i ii	1					T., -				
If Forn 1040N line 36	R,		And you a	re—	If Form 1040N line 36	R,		And you a	re—	If Forn 1040N line 36	R,		And you a	re—
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 i	 s <b>—</b>				Your tax is	 s—				Your tax i	 S—
C		0	0	0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
5		2	2	2	1,325 1,350	1,350 1,375	201 204	201 204	201 204	2,725 2,750	2,750 2,775	411 414	411 414	411 414
15 25		3 6	3 6	3 6	1,375	1,400	208	208	208	2,775	2,800	418	418	418
50 75		9 13	9 13	9 13	1,400 1,425	1,425 1,450	212 216	212 216	212 216	2,800 2,825	2,825 2,850	422 426	422 426	422 426
100	125	17	17	17	1,450 1,475	1,475 1,500	219 223	219 223	219 223	2,850 2,875	2,875 2,900	429 433	429 433	429 433
125 150		21 24	21 24	21 24	1,500	1,525	227	227	227	2,900	2,900	437	433	433
175	5 200	28	28	28	1,525 1,550	1,550 1,575	231 234	231 234	231 234	2,925 2,950	2,950	441 444	441 444	441 444
200 225		32 36	32 36	32 36	1,575	1,600	238	238	238	2,975	3,000	448	448	444
250 275	275	39 43	39 43	39 43	1,600 1,625	1,625 1,650	242 246	242 246	242 246	3,0	000			
300		47	47	47	1,650 1,675	1,675 1,700	249 253	249 253	249 253	3,000	3,050	454	454	454
325 350	350 375	51 54	51 54	51 54	1,700	1,725	257	257	257	3,050 3,100	3,100 3,150	461 469	461 469	461 469
375		58	58	58	1,725 1,750	1,750 1,775	261 264	261 264	261 264	3,150	3,200	476	476	476
400 425	425 450	62 66	62 66	62 66	1,775	1,800	268	268	268	3,200 3,250	3,250 3,300	484 491	484 491	484 491
450	475	69	69	69	1,800 1,825	1,825 1,850	272 276	272 276	272 276	3,300 3,350	3,350 3,400	499 506	499 506	499 506
475 500		73 77	73 77	73 77	1,850 1,875	1,875 1,900	279 283	279 283	279 283	3,400	3,450	514	514	514
525 550	5 550	81 84	81 84	81 84	1,900	1,925	287	287	287	3,450 3,500	3,500 3,550	521 529	521 529	521 529
575		88	88	88	1,925 1,950	1,950 1,975	291 294	291 294	291 294	3,550	3,600	536	536	536
600 625		92 96	92 96	92 96	1,975	2,000	298	298	298	3,600 3,650	3,650 3,700	544 551	544 551	544 551
650	675	99	99	99	2,0	000				3,700 3,750	3,750 3,800	559 566	559 566	559 566
675 700		103 107	103 107	103 107	2,000 2,025	2,025 2,050	302 306	302 306	302 306	3,800	3,850	574	574	574
725	750	111	111	111	2,050	2,075	309	309	309	3,850 3,900	3,900 3,950	581 589	581 589	581 589
750 775		114 118	114 118	114 118	2,075 2,100	2,100 2,125	313 317	313 317	313 317	3,950	4,000	596	596	596
800 825		122 126	122 126	122	2,125 2,150	2,150 2,175	321 324	321 324	321 324	4,0	000			
850	875	129	129	126 129	2,175	2,200	328	328	328	4,000 4,050	4,050 4,100	604 611	604 611	604 611
875 900		133 137	133 137	133 137	2,200 2,225	2,225 2,250	332 336	332 336	332 336	4,100	4,150	619	619	619
925	950	141	141	141	2,250	2,275	339	339	339	4,150 4,200	4,200 4,250	626 634	626 634	626 634
950 975		144 148	144 148	144 148	2,275 2,300	2,300 2,325	343 347	343 347	343 347	4,250 4,300	4,300 4,350	641	641 649	641 649
1	000				2,325 2,350	2,350 2,375	351 354	351	351 354	4,350	4,400	649 656	656	656
		150	150	150	2,375	2,400	358	354 358	358	4,400	4,450 4,500	664	664 671	664 671
1,000 1,025	1.050	152 156	156	152 156	2,400 2,425	2,425 2,450	362 366	362 366	362 366	4,450 4,500	4,550	671 679	679	679
1,050 1,075	1,075 5 1,100	159 163	159 163	159 163	2,450	2,475	369	369	369	4,550 4,600	4,600 4,650	686 694	686 694	686 694
1,100	1,125	167	167	167	2,475 2,500	2,500 2,525	373 377	373 377	373 377	4,650	4,700	701	701	701
1,125 1,150	5 1,150	171 174	171 174	171 174	2,525	2,550	381	381	381	4,700 4,750	4,750 4,800	709 716	709 716	709 716
1,175	1,200	178	178	178	2,550 2,575	2,575 2,600	384 388	384 388	384 388	4,800	4,850	724	724	724
1,200	1,225 5 1,250	182 186	182 186	182 186	2,600	2,625	392	392 396	392	4,850 4,900		731 739	731 739	731 739
1,200 1,225 1,250 1,275	1,275	189	189	189	2,625 2,650	2,650 2,675	396 399	399	396 399	4,950	5,000	746		746
1,275	5 1,300	193	193	193	2,675	2,700	403	403	403				Continued	on next page

1996 Tax Table—Continued

If Form 1040NR line 36,	2,		And you a	are—	If Form 1040NF line 36,	₹,		And you	are—	If Form 1040Ni line 36	R,		And you a	re—
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	s—			'	Your tax is	s—				Your tax is	s—
5,0	00				8,0	00	1			11,	000	1		
5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	754 761 769 776	754 761 769 776	754 761 769 776	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	11,050 11,100	11,050 11,100 11,150 11,200	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	11,250 11,300	11,250 11,300 11,350 11,400	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836		814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	11,450 11,500	11,450 11,500 11,550 11,600	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866		844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	11,650 11,700	11,650 11,700 11,750 11,800	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	874 881 889 896	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	11,850 11,900	11,850 11,900 11,950 12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796
6,0	000				9,0	00				12,	000			
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	904 911 919 926	911 919	904 911 919 926	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	12,050 12,100	12,050 12,100 12,150 12,200	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	934 941 949 956	934 941 949 956	934 941 949 956	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	12,250 12,300	12,250 12,300 12,350 12,400	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	964 971 979 986	964 971 979 986	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,450 12,500	12,450 12,500 12,550 12,600	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016		994 1,001 1,009 1,016	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	12,650 12,700 12,750	12,650 12,700 12,750 12,800	1,894 1,901 1,909 1,916		1,894 1,901 1,909 1,916
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,900	12,850 12,900 12,950 13,000	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946
7,0	000				10,	000	ı			13,	000	1		
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	10,000 10,050 10,100 10,150	10,100 10,150	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	13,050 13,100	13,050 13,100 13,150 13,200	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	10,200 10,250 10,300 10,350	10,300 10,350	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,250 13,300	13,250 13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	10,400 10,450 10,500 10,550	10,500 10,550	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,450 13,500	13,450 13,500 13,550 13,600	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	10,600 10,650 10,700 10,750	10,700 10,750	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	13,650 13,700	13,650 13,700 13,750 13,800	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	10,800 10,850 10,900 10,950	10,900 10,950	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,850 13,900	13,850 13,900 13,950 14,000	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096

1996 Tax Table—Continued

If Form 1040NI line 36	n ₹,		And you a	are—	If Forn 1040N line 36	R,		And you	are—	If Form 1040NF line 36,	₹,		And you a	re—
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	s—				Your tax i	s—				Your tax is	s—
	,000					,000	I			†	000	I		
14,050 14,100	14,050 14,100 14,150 14,200	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,100	17,050 17,100 17,150 17,200	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,100	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	3,004 3,011 3,019 3,026	3,004 3,015 3,029 3,043
14,250 14,300	14,250 14,300 14,350 14,400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,300	17,300	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,200 20,250 20,300 20,350	20,300	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056	3,057 3,071 3,085 3,099
14,450 14,500	14,450 14,500 14,550 14,600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,450 17,500	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636		20,500 20,550	3,064 3,071 3,079 3,086	3,064 3,071 3,079 3,086	3,113 3,127 3,141 3,155
14,650 14,700	14,650 14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,650 17,700	17,650 17,700 17,750 17,800	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666		20,650 20,700 20,750 20,800	3,094 3,101 3,109 3,116	3,094 3,101 3,109 3,116	3,169 3,183 3,197 3,211
14,850 14,900	14,850 14,900 14,950 15,000	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,850 17,900	17,850 17,900 17,950 18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	20,900	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146	3,124 3,131 3,139 3,146	3,225 3,239 3,253 3,267
15	,000				18,	,000				21,	000			
15,050 15,100	15,050 15,100 15,150 15,200	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	18,050 18,100	18,050 18,100 18,150 18,200	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	21,000 21,050 21,100 21,150	21,100 21,150	3,154 3,161 3,169 3,176	3,154 3,161 3,169 3,176	3,281 3,295 3,309 3,323
15,250 15,300	15,250 15,300 15,350 15,400	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	18,250 18,300	18,250 18,300 18,350 18,400	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	21,200 21,250 21,300 21,350	21,300 21,350	3,184 3,191 3,199 3,206	3,184 3,191 3,199 3,206	3,337 3,351 3,365 3,379
15,450 15,500	15,450 15,500 15,550 15,600	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	18,450 18,500	18,450 18,500 18,550 18,600	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	21,400 21,450 21,500 21,550	21,500 21,550	3,214 3,221 3,229 3,236	3,214 3,221 3,229 3,236	3,393 3,407 3,421 3,435
15,650 15,700	15,650 15,700 15,750 15,800	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	18,650	18,650 18,700 18,750 18,800	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	21,600 21,650 21,700 21,750	21,700 21,750	3,244 3,251 3,259 3,266	3,244 3,251 3,259 3,266	3,449 3,463 3,477 3,491
15,850 15,900	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	18,800 18,850 18,900 18,950	18,900 18,950	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	21,900	21,850 21,900 21,950 22,000	3,274 3,281 3,289 3,296	3,274 3,281 3,289 3,296	3,505 3,519 3,533 3,547
16	,000				19,	,000				22,	000			
16,050 16,100	16,050 16,100 16,150 16,200	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	19,100	19,100	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	22,050	22,150	3,304 3,311 3,319 3,326	3,304 3,311 3,319 3,326	3,561 3,575 3,589 3,603
16,250 16,300	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,250 19,300	19,250 19,300 19,350 19,400	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906		22,300 22,350	3,334 3,341 3,349 3,356	3,334 3,341 3,349 3,356	3,617 3,631 3,645 3,659
16,450 16,500	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486		19,500 19,550	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	22,450 22,500	22,450 22,500 22,550 22,600	3,364 3,371 3,379 3,386	3,364 3,371 3,379 3,386	3,673 3,687 3,701 3,715
16,650 16,700	16,650 16,700 16,750 16,800	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	19,650 19,700	19,650 19,700 19,750 19,800	2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	22,650 22,700	22,650 22,700 22,750 22,800	3,394 3,401 3,409 3,416	3,394 3,401 3,409 3,416	3,729 3,743 3,757 3,771
16,850 16,900	16,850 16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,800 19,850 19,900 19,950	19,900 19,950	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	22,850 22,900	22,850 22,900 22,950 23,000	3,424 3,431 3,439 3,446	3,424 3,431 3,439 3,446	3,785 3,799 3,813 3,827

1996 Tax Table—Continued

		ле—с 	ontinued		T					T				
If Forn 1040N line 36	R,		And you a	are—	If Form 1040NI line 36	₹,		And you	are—	If Form 1040NI line 36	₹,		And you a	re—
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	s—			'	Your tax is	s—			'	Your tax is	s—
23	,000				26,	000				29,	000			
23,050 23,100	23,050 23,100 23,150 23,200	3,454 3,461 3,469 3,476	3,454 3,461 3,469 3,476	3,841 3,855 3,869 3,883	26,050 26,100	26,050 26,100 26,150 26,200	4,167 4,181 4,195 4,209	3,904 3,911 3,919 3,926	4,681 4,695 4,709 4,723	29,050 29,100	29,050 29,100 29,150 29,200	5,007 5,021 5,035 5,049	4,354 4,361 4,369 4,376	5,521 5,535 5,549 5,563
23,250 23,300	23,250 23,300 23,350 23,400	3,484 3,491 3,499 3,506	3,484 3,491 3,499 3,506	3,897 3,911 3,925 3,939	26,250 26,300	26,250 26,300 26,350 26,400	4,223 4,237 4,251 4,265	3,934 3,941 3,949 3,956	4,737 4,751 4,765 4,779	29,250 29,300	29,250 29,300 29,350 29,400	5,063 5,077 5,091 5,105	4,384 4,391 4,399 4,406	5,577 5,591 5,605 5,619
23,450 23,500	23,450 23,500 23,550 23,600	3,514 3,521 3,529 3,536	3,514 3,521 3,529 3,536	3,953 3,967 3,981 3,995	26,450 26,500	26,450 26,500 26,550 26,600	4,279 4,293 4,307 4,321	3,964 3,971 3,979 3,986	4,793 4,807 4,821 4,835	29,450 29,500	29,450 29,500 29,550 29,600	5,119 5,133 5,147 5,161	4,414 4,421 4,429 4,436	5,633 5,647 5,661 5,675
23,650 23,700 23,750	23,650 23,700 23,750 23,800	3,544 3,551 3,559 3,566	3,544 3,551 3,559 3,566	4,009 4,023 4,037 4,051	26,650 26,700 26,750	26,650 26,700 26,750 26,800	4,335 4,349 4,363 4,377	3,994 4,001 4,009 4,016	4,849 4,863 4,877 4,891	29,650 29,700 29,750	29,650 29,700 29,750 29,800	5,175 5,189 5,203 5,217	4,444 4,451 4,459 4,466	5,689 5,703 5,717 5,731
23,850 23,900 23,950	23,850 23,900 23,950 24,000	3,574 3,581 3,589 3,596	3,574 3,581 3,589 3,596	4,065 4,079 4,093 4,107	26,850 26,900	26,850 26,900 26,950 27,000	4,391 4,405 4,419 4,433	4,024 4,031 4,039 4,046	4,905 4,919 4,933 4,947	29,850 29,900	29,850 29,900 29,950 30,000	5,231 5,245 5,259 5,273	4,474 4,481 4,489 4,496	5,745 5,759 5,773 5,787
24	,000	T			27,	000	Г			30,	000	Т		
24,050 24,100	24,050 24,100 24,150 24,200	3,607 3,621 3,635 3,649	3,604 3,611 3,619 3,626	4,121 4,135 4,149 4,163	27,050	27,050 27,100 27,150 27,200	4,447 4,461 4,475 4,489	4,054 4,061 4,069 4,076	4,961 4,975 4,989 5,003	30,050 30,100	30,050 30,100 30,150 30,200	5,287 5,301 5,315 5,329	4,504 4,511 4,519 4,526	5,801 5,815 5,829 5,843
24,250 24,300	24,250 24,300 24,350 24,400	3,663 3,677 3,691 3,705	3,634 3,641 3,649 3,656	4,177 4,191 4,205 4,219	27,250	27,250 27,300 27,350 27,400	4,503 4,517 4,531 4,545	4,084 4,091 4,099 4,106	5,017 5,031 5,045 5,059	30,250 30,300	30,250 30,300 30,350 30,400	5,343 5,357 5,371 5,385	4,534 4,541 4,549 4,556	5,857 5,871 5,885 5,899
24,450 24,500	24,450 24,500 24,550 24,600	3,719 3,733 3,747 3,761	3,664 3,671 3,679 3,686	4,233 4,247 4,261 4,275	27,450	27,550	4,559 4,573 4,587 4,601	4,114 4,121 4,129 4,136	5,073 5,087 5,101 5,115	30,450 30,500	30,450 30,500 30,550 30,600	5,399 5,413 5,427 5,441	4,564 4,571 4,579 4,586	5,913 5,927 5,941 5,955
24,650 24,700 24,750	24,650 24,700 24,750 24,800	3,775 3,789 3,803 3,817	3,694 3,701 3,709 3,716	4,289 4,303 4,317 4,331	27,650 27,700 27,750	27,800	4,615 4,629 4,643 4,657	4,144 4,151 4,159 4,166	5,129 5,143 5,157 5,171	30,650 30,700 30,750	30,650 30,700 30,750 30,800	5,455 5,469 5,483 5,497	4,594 4,601 4,609 4,616	5,969 5,983 5,997 6,011
24,850 24,900	24,850 24,900 24,950 25,000	3,831 3,845 3,859 3,873		4,345 4,359 4,373 4,387	27,900	27,850 27,900 27,950 28,000	4,671 4,685 4,699 4,713	4,174 4,181 4,189 4,196	5,185 5,199 5,213 5,227	30,850 30,900	30,850 30,900 30,950 31,000	5,511 5,525 5,539 5,553	4,624 4,631 4,639 4,646	6,025 6,039 6,053 6,067
25	,000	ı			28,	000				31,	000	1		
25,050 25,100	25,050 25,100 25,150 25,200	3,887 3,901 3,915 3,929	3,754 3,761 3,769 3,776	4,401 4,415 4,429 4,443	28,050 28,100	28,050 28,100 28,150 28,200	4,727 4,741 4,755 4,769	4,204 4,211 4,219 4,226	5,241 5,255 5,269 5,283	31,050 31,100	31,050 31,100 31,150 31,200	5,567 5,581 5,595 5,609	4,654 4,661 4,669 4,676	6,081 6,095 6,109 6,123
25,250 25,300	25,250 25,300 25,350 25,400	3,943 3,957 3,971 3,985	3,784 3,791 3,799 3,806	4,457 4,471 4,485 4,499	28,250 28,300	28,250 28,300 28,350 28,400	4,783 4,797 4,811 4,825	4,234 4,241 4,249 4,256	5,297 5,311 5,325 5,339	31,250 31,300	31,250 31,300 31,350 31,400	5,623 5,637 5,651 5,665	4,684 4,691 4,699 4,706	6,137 6,151 6,165 6,179
25,450 25,500	25,450 25,500 25,550 25,600	3,999 4,013 4,027 4,041	3,814 3,821 3,829 3,836	4,513 4,527 4,541 4,555	28,450	28,450 28,500 28,550 28,600	4,839 4,853 4,867 4,881	4,264 4,271 4,279 4,286	5,353 5,367 5,381 5,395	31,450 31,500	31,450 31,500 31,550 31,600	5,679 5,693 5,707 5,721	4,714 4,721 4,729 4,736	6,193 6,207 6,221 6,235
25,650 25,700	25,650 25,700 25,750 25,800	4,055 4,069 4,083 4,097	3,844 3,851 3,859 3,866	4,569 4,583 4,597 4,611	28,650 28,700	28,650 28,700 28,750 28,800	4,895 4,909 4,923 4,937	4,294 4,301 4,309 4,316	5,409 5,423 5,437 5,451	31,650 31,700	31,650 31,700 31,750 31,800	5,735 5,749 5,763 5,777	4,744 4,751 4,759 4,766	6,249 6,263 6,277 6,291
25,850 25,900	25,850 25,900 25,950 26,000	4,111 4,125 4,139 4,153	3,874 3,881 3,889 3,896	4,625 4,639 4,653 4,667	28,850 28,900	28,850 28,900 28,950 29,000	4,951 4,965 4,979 4,993	4,324 4,331 4,339 4,346	5,465 5,479 5,493 5,507	31,850 31,900	31,850 31,900 31,950 32,000	5,791 5,805 5,819 5,833	4,774 4,781 4,789 4,796	6,305 6,319 6,333 6,347

1996 Tax Table—Continued

If Form 1040NF line 36,	l <b>?</b> ,		And you a	are—	If Form 1040NI line 36	₹,		And you	are—	If Form 1040NF line 36,	₹,		And you a	re—
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	s—			·	Your tax is	s—			·	Your tax is	<b>S</b> —
32	,000				35,	000	1			38,	000	1		
32,050 32,100	32,050 32,100 32,150 32,200	5,847 5,861 5,875 5,889	4,804 4,811 4,819 4,826	6,361 6,375 6,389 6,403	35,050 35,100	35,050 35,100 35,150 35,200	6,687 6,701 6,715 6,729	5,254 5,261 5,269 5,276	7,201 7,215 7,229 7,243			7,527 7,541 7,555 7,569	5,704 5,711 5,719 5,726	8,041 8,055 8,069 8,083
32,250 32,300	32,250 32,300 32,350 32,400	5,903 5,917 5,931 5,945	4,834 4,841 4,849 4,856	6,417 6,431 6,445 6,459	35,250 35,300	35,250 35,300 35,350 35,400	6,743 6,757 6,771 6,785	5,284 5,291 5,299 5,306	7,257 7,271 7,285 7,299	38,300	38,300	7,583 7,597 7,611 7,625	5,734 5,741 5,749 5,756	8,097 8,111 8,125 8,139
32,450 32,500	32,450 32,500 32,550 32,600	5,959 5,973 5,987 6,001	4,864 4,871 4,879 4,886	6,473 6,487 6,501 6,515	35,450 35,500	35,450 35,500 35,550 35,600	6,799 6,813 6,827 6,841	5,314 5,321 5,329 5,336	7,313 7,327 7,341 7,355			7,639 7,653 7,667 7,681	5,764 5,771 5,779 5,786	8,153 8,167 8,181 8,195
32,650 32,700 32,750	32,650 32,700 32,750 32,800	6,015 6,029 6,043 6,057	4,894 4,901 4,909 4,916	6,529 6,543 6,557 6,571	35,650 35,700	35,650 35,700 35,750 35,800	6,855 6,869 6,883 6,897	5,344 5,351 5,359 5,366	7,369 7,383 7,397 7,411	38,650 38,700	38,650 38,700 38,750 38,800	7,695 7,709 7,723 7,737	5,794 5,801 5,809 5,816	8,209 8,223 8,237 8,251
32,850 32,900	32,850 32,900 32,950 33,000	6,071 6,085 6,099 6,113	4,924 4,931 4,939 4,946	6,585 6,599 6,613 6,627	35,850 35,900	35,850 35,900 35,950 36,000	6,911 6,925 6,939 6,953	5,374 5,381 5,389 5,396	7,425 7,439 7,453 7,467	38,900	38,850 38,900 38,950 39,000	7,751 7,765 7,779 7,793	5,824 5,831 5,839 5,846	8,265 8,279 8,293 8,307
33,	,000				36,	000				39,	000			
33,050 33,100	33,050 33,100 33,150 33,200	6,127 6,141 6,155 6,169	4,954 4,961 4,969 4,976	6,641 6,655 6,669 6,683	36,050 36,100	36,050 36,100 36,150 36,200	6,967 6,981 6,995 7,009	5,404 5,411 5,419 5,426	7,481 7,495 7,509 7,523	39,050 39,100		7,807 7,821 7,835 7,849	5,854 5,861 5,869 5,876	8,321 8,335 8,349 8,363
33,250 33,300	33,250 33,300 33,350 33,400	6,183 6,197 6,211 6,225	4,984 4,991 4,999 5,006	6,697 6,711 6,725 6,739	36,250 36,300	36,250 36,300 36,350 36,400	7,023 7,037 7,051 7,065	5,434 5,441 5,449 5,456	7,537 7,551 7,565 7,579	39,200 39,250 39,300 39,350	39,300 39,350	7,863 7,877 7,891 7,905	5,884 5,891 5,899 5,906	8,377 8,391 8,405 8,419
33,450 33,500	33,450 33,500 33,550 33,600	6,239 6,253 6,267 6,281	5,014 5,021 5,029 5,036	6,753 6,767 6,781 6,795	36,450 36,500	36,450 36,500 36,550 36,600	7,079 7,093 7,107 7,121	5,464 5,471 5,479 5,486	7,593 7,607 7,621 7,635	39,400 39,450 39,500 39,550	39,500 39,550	7,919 7,933 7,947 7,961	5,914 5,921 5,929 5,936	8,433 8,447 8,461 8,475
33,650 33,700 33,750	33,650 33,700 33,750 33,800	6,295 6,309 6,323 6,337	5,044 5,051 5,059 5,066	6,809 6,823 6,837 6,851	36,650 36,700 36,750	36,650 36,700 36,750 36,800	7,135 7,149 7,163 7,177	5,494 5,501 5,509 5,516	7,649 7,663 7,677 7,691	39,700 39,750	39,700 39,750 39,800	7,975 7,989 8,003 8,017	5,944 5,951 5,959 5,966	8,489 8,503 8,517 8,531
33,850 33,900	33,850 33,900 33,950 34,000	6,351 6,365 6,379 6,393	5,074 5,081 5,089 5,096	6,865 6,879 6,893 6,907	36,850 36,900	36,850 36,900 36,950 37,000	7,205 7,219	5,524 5,531 5,539 5,546	7,705 7,719 7,733 7,747	39,850 39,900	39,850 39,900 39,950 40,000	8,031 8,045 8,059 8,073	5,974 5,981 5,989 5,996	8,545 8,559 8,573 8,587
34	,000				37,	000	ı			40,	000	1		
34,050 34,100	34,050 34,100 34,150 34,200	6,407 6,421 6,435 6,449	5,104 5,111 5,119 5,126	6,921 6,935 6,949 6,963	37,050 37,100	37,050 37,100 37,150 37,200	7,247 7,261 7,275 7,289	5,554 5,561 5,569 5,576	7,761 7,775 7,789 7,803	40,050	40,150	8,087 8,101 8,115 8,129	6,004 6,011 6,022 6,036	8,601 8,615 8,629 8,643
34,250 34,300	34,250 34,300 34,350 34,400	6,463 6,477 6,491 6,505	5,134 5,141 5,149 5,156	6,977 6,991 7,005 7,019	37,250 37,300 37,350	37,250 37,300 37,350 37,400	7,303 7,317 7,331 7,345	5,584 5,591 5,599 5,606	7,817 7,831 7,845 7,859	40,250 40,300 40,350	40,250 40,300 40,350 40,400	8,143 8,157 8,171 8,185	6,050 6,064 6,078 6,092	8,657 8,671 8,685 8,699
34,450 34,500	34,450 34,500 34,550 34,600	6,519 6,533 6,547 6,561	5,164 5,171 5,179 5,186	7,033 7,047 7,061 7,075	37,450 37,500	37,450 37,500 37,550 37,600	7,359 7,373 7,387 7,401	5,614 5,621 5,629 5,636	7,873 7,887 7,901 7,915	40,450 40,500	40,450 40,500 40,550 40,600	8,199 8,213 8,227 8,241	6,106 6,120 6,134 6,148	8,713 8,727 8,741 8,755
34,650 34,700	34,650 34,700 34,750 34,800	6,575 6,589 6,603 6,617	5,194 5,201 5,209 5,216	7,089 7,103 7,117 7,131	37,650 37,700	37,650 37,700 37,750 37,800	7,415 7,429 7,443 7,457	5,644 5,651 5,659 5,666	7,929 7,943 7,957 7,971	40,650 40,700	40,650 40,700 40,750 40,800	8,255 8,269 8,283 8,297	6,162 6,176 6,190 6,204	8,769 8,783 8,797 8,811
34,850 34,900	34,850 34,900 34,950 35,000	6,631 6,645 6,659 6,673	5,224 5,231 5,239 5,246	7,145 7,159 7,173 7,187	37,850 37,900	37,850 37,900 37,950 38,000	7,471 7,485 7,499 7,513	5,674 5,681 5,689 5,696	7,985 7,999 8,013 8,027	40,900	40,850 40,900 40,950 41,000	8,311 8,325 8,339 8,353	6,218 6,232 6,246 6,260	8,825 8,839 8,853 8,867

1996 Tax Table—Continued

If Forn 1040N line 36	n R,		And you	are—	If Forn 1040Ni line 36	R,		And you	are—	If Form 1040NF line 36,	₹,		And you a	re—
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	s—			'	Your tax is	s—			'	Your tax is	<u> </u>
41	,000				44,	000	ı			47,	000	1		
41,050 41,100	41,050 41,100 41,150 41,200	8,367 8,381 8,395 8,409	6,274 6,288 6,302 6,316	8,881 8,895 8,909 8,923	44,050 44,100	44,050 44,100 44,150 44,200	9,207 9,221 9,235 9,249	7,114 7,128 7,142 7,156	9,721 9,735 9,749 9,763	47,100	47,050 47,100 47,150 47,200	10,047 10,061 10,075 10,089	7,954 7,968 7,982 7,996	10,561 10,575 10,589 10,603
41,250 41,300	41,250 41,300 41,350 41,400	8,423 8,437 8,451 8,465	6,330 6,344 6,358 6,372	8,937 8,951 8,965 8,979	44,250 44,300	44,250 44,300 44,350 44,400	9,263 9,277 9,291 9,305	7,170 7,184 7,198 7,212	9,777 9,791 9,805 9,819	47,250 47,300	47,250 47,300 47,350 47,400	10,103 10,117 10,131 10,145	8,010 8,024 8,038 8,052	10,617 10,631 10,645 10,659
41,450 41,500	41,450 41,500 41,550 41,600	8,479 8,493 8,507 8,521	6,386 6,400 6,414 6,428	8,993 9,007 9,021 9,035	44,450 44,500	44,450 44,500 44,550 44,600	9,319 9,333 9,347 9,361	7,226 7,240 7,254 7,268	9,833 9,847 9,861 9,875	47,450 47,500	47,450 47,500 47,550 47,600	10,159 10,173 10,187 10,201	8,066 8,080 8,094 8,108	10,673 10,687 10,701 10,715
41,650 41,700	41,650 41,700 41,750 41,800	8,535 8,549 8,563 8,577	6,442 6,456 6,470 6,484	9,049 9,063 9,077 9,091	44,650 44,700	44,650 44,700 44,750 44,800	9,375 9,389 9,403 9,417	7,282 7,296 7,310 7,324	9,889 9,903 9,917 9,931	47,650 47,700	47,650 47,700 47,750 47,800	10,215 10,229 10,243 10,257	8,122 8,136 8,150 8,164	10,729 10,743 10,757 10,771
41,850 41,900	41,850 41,900 41,950 42,000	8,591 8,605 8,619 8,633	6,498 6,512 6,526 6,540	9,105 9,119 9,133 9,147	44,850 44,900	44,850 44,900 44,950 45,000	9,431 9,445 9,459 9,473	7,338 7,352 7,366 7,380	9,945 9,959 9,973 9,987	47,850 47,900	47,850 47,900 47,950 48,000	10,271 10,285 10,299 10,313	8,178 8,192 8,206 8,220	10,785 10,799 10,813 10,827
42	,000				45,	000				48,	000			
42,050 42,100	42,050 42,100 42,150 42,200	8,647 8,661 8,675 8,689	6,554 6,568 6,582 6,596	9,161 9,175 9,189 9,203	45,050 45,100	45,050 45,100 45,150 45,200	9,487 9,501 9,515 9,529	7,394 7,408 7,422 7,436	10,001 10,015 10,029 10,043	48,050 48,100	48,050 48,100 48,150 48,200	10,327 10,341 10,355 10,369	8,234 8,248 8,262 8,276	10,841 10,855 10,869 10,883
42,250 42,300	42,250 42,300 42,350 42,400	8,703 8,717 8,731 8,745	6,610 6,624 6,638 6,652	9,217 9,231 9,245 9,259	45,250 45,300	45,250 45,300 45,350 45,400	9,543 9,557 9,571 9,585	7,450 7,464 7,478 7,492	10,057 10,071 10,085 10,099	48,250 48,300	48,250 48,300 48,350 48,400	10,383 10,397 10,411 10,425	8,290 8,304 8,318 8,332	10,897 10,911 10,925 10,939
42,450 42,500	42,450 42,500 42,550 42,600	8,759 8,773 8,787 8,801	6,666 6,680 6,694 6,708	9,273 9,287 9,301 9,315	45,450 45,500	45,450 45,500 45,550 45,600	9,599 9,613 9,627 9,641	7,506 7,520 7,534 7,548	10,113 10,127 10,141 10,155	48,450 48,500	48,450 48,500 48,550 48,600	10,439 10,453 10,467 10,481	8,346 8,360 8,374 8,388	10,953 10,967 10,983 10,998
42,650 42,700 42,750	42,650 42,700 42,750 42,800	8,815 8,829 8,843 8,857	6,722 6,736 6,750 6,764	9,329 9,343 9,357 9,371	45,650 45,700 45,750	45,650 45,700 45,750 45,800	9,655 9,669 9,683 9,697	7,562 7,576 7,590 7,604	10,169 10,183 10,197 10,211	48,650 48,700 48,750	48,650 48,700 48,750 48,800	10,495 10,509 10,523 10,537	8,402 8,416 8,430 8,444	11,014 11,029 11,045 11,060
42,850 42,900	42,850 42,900 42,950 43,000	8,871 8,885 8,899 8,913	6,778 6,792 6,806 6,820	9,385 9,399 9,413 9,427	45,850 45,900	45,850 45,900 45,950 46,000	9,711 9,725 9,739 9,753	7,618 7,632 7,646 7,660	10,225 10,239 10,253 10,267	48,850 48,900	48,850 48,900 48,950 49,000	10,551 10,565 10,579 10,593	8,458 8,472 8,486 8,500	11,076 11,091 11,107 11,122
43	,000				46,	000				49,	000	1		
43,050 43,100	43,050 43,100 43,150 43,200	8,927 8,941 8,955 8,969	6,834 6,848 6,862 6,876	9,441 9,455 9,469 9,483	46,050 46,100	46,050 46,100 46,150 46,200	9,767 9,781 9,795 9,809	7,674 7,688 7,702 7,716	10,281 10,295 10,309 10,323	49,050 49,100	49,050 49,100 49,150 49,200	10,607 10,621 10,635 10,649	8,514 8,528 8,542 8,556	11,138 11,153 11,169 11,184
43,250 43,300	43,250 43,300 43,350 43,400	8,983 8,997 9,011 9,025	6,890 6,904 6,918 6,932	9,497 9,511 9,525 9,539	46,250 46,300	46,250 46,300 46,350 46,400	9,823 9,837 9,851 9,865	7,730 7,744 7,758 7,772	10,337 10,351 10,365 10,379	49,250 49,300 49,350	49,250 49,300 49,350 49,400	10,663 10,677 10,691 10,705	8,570 8,584 8,598 8,612	11,200 11,215 11,231 11,246
43,450 43,500	43,450 43,500 43,550 43,600	9,039 9,053 9,067 9,081	6,946 6,960 6,974 6,988	9,553 9,567 9,581 9,595	46,450 46,500	46,450 46,500 46,550 46,600	9,879 9,893 9,907 9,921	7,786 7,800 7,814 7,828	10,393 10,407 10,421 10,435	49,450 49,500	49,450 49,500 49,550 49,600	10,719 10,733 10,747 10,761	8,626 8,640 8,654 8,668	11,262 11,277 11,293 11,308
43,650 43,700	43,650 43,700 43,750 43,800	9,095 9,109 9,123 9,137	7,002 7,016 7,030 7,044	9,609 9,623 9,637 9,651	46,650 46,700	46,650 46,700 46,750 46,800	9,935 9,949 9,963 9,977	7,842 7,856 7,870 7,884	10,449 10,463 10,477 10,491	49,650 49,700	49,650 49,700 49,750 49,800	10,775 10,789 10,803 10,817	8,682 8,696 8,710 8,724	11,324 11,339 11,355 11,370
43,850 43,900	43,850 43,900 43,950 44,000	9,151 9,165 9,179 9,193	7,058 7,072 7,086 7,100	9,665 9,679 9,693 9,707	46,850 46,900	46,850 46,900 46,950 47,000	9,991 10,005 10,019 10,033	7,898 7,912 7,926 7,940	10,505 10,519 10,533 10,547	49,850 49,900	49,850 49,900 49,950 50,000	10,831 10,845 10,859 10,873	8,738 8,752 8,766 8,780	11,386 11,401 11,417 11,432

1996 Tax Table—Continued

If Form 1040NR, line 36, is—			And you	are—	If Forn 1040N line 36	R,		And you	are—	If Form 1040NI line 36	R,		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	s—			'	Your tax is	s—			'	Your tax is	<b>S—</b>	
50	,000				53,	000	I			56,	000	I			
50,050 50,100	50,050 50,100 50,150 50,200	10,887 10,901 10,915 10,929	8,794 8,808 8,822 8,836	11,448 11,463 11,479 11,494	53,050 53,100	53,050 53,100 53,150 53,200	11,727 11,741 11,755 11,769	9,634 9,648 9,662 9,676	12,378 12,393 12,409 12,424	56,050 56,100	56,050 56,100 56,150 56,200	12,567 12,581 12,595 12,609	10,474 10,488 10,502 10,516	13,308 13,323 13,339 13,354	
50,250 50,300	50,250 50,300 50,350 50,400	10,943 10,957 10,971 10,985	8,850 8,864 8,878 8,892	11,510 11,525 11,541 11,556	53,250 53,300	53,250 53,300 53,350 53,400	11,783 11,797 11,811 11,825	9,690 9,704 9,718 9,732	12,440 12,455 12,471 12,486	56,250 56,300	56,250 56,300 56,350 56,400	12,623 12,637 12,651 12,665	10,530 10,544 10,558 10,572	13,370 13,385 13,401 13,416	
50,450 50,500	50,450 50,500 50,550 50,600	10,999 11,013 11,027 11,041	8,906 8,920 8,934 8,948	11,572 11,587 11,603 11,618	53,450 53,500	53,450 53,500 53,550 53,600	11,839 11,853 11,867 11,881	9,746 9,760 9,774 9,788	12,502 12,517 12,533 12,548	56,450 56,500	56,450 56,500 56,550 56,600	12,679 12,693 12,707 12,721	10,586 10,600 10,614 10,628	13,432 13,447 13,463 13,478	
50,650 50,700	50,650 50,700 50,750 50,800	11,055 11,069 11,083 11,097	8,962 8,976 8,990 9,004	11,634 11,649 11,665 11,680	53,650 53,700	53,650 53,700 53,750 53,800	11,895 11,909 11,923 11,937	9,802 9,816 9,830 9,844	12,564 12,579 12,595 12,610	56,650 56,700	56,650 56,700 56,750 56,800	12,735 12,749 12,763 12,777	10,642 10,656 10,670 10,684	13,494 13,509 13,525 13,540	
50,850 50,900	50,850 50,900 50,950 51,000	11,111 11,125 11,139 11,153	9,018 9,032 9,046 9,060	11,696 11,711 11,727 11,742	53,850 53,900	53,850 53,900 53,950 54,000	11,951 11,965 11,979 11,993	9,858 9,872 9,886 9,900	12,626 12,641 12,657 12,672	56,850 56,900	56,850 56,900 56,950 57,000	12,791 12,805 12,819 12,833	10,698 10,712 10,726 10,740	13,556 13,571 13,587 13,602	
51	,000				54,	000				57,	000				
51,050 51,100	51,050 51,100 51,150 51,200	11,167 11,181 11,195 11,209	9,074 9,088 9,102 9,116	11,758 11,773 11,789 11,804	54,050 54,100	54,050 54,100 54,150 54,200	12,007 12,021 12,035 12,049	9,914 9,928 9,942 9,956	12,688 12,703 12,719 12,734	57,050 57,100	57,050 57,100 57,150 57,200	12,847 12,861 12,875 12,889	10,754 10,768 10,782 10,796	13,618 13,633 13,649 13,664	
51,250 51,300	51,250 51,300 51,350 51,400	11,223 11,237 11,251 11,265	9,130 9,144 9,158 9,172	11,820 11,835 11,851 11,866	54,250 54,300	54,250 54,300 54,350 54,400	12,063 12,077 12,091 12,105	9,970 9,984 9,998 10,012	12,750 12,765 12,781 12,796	57,250 57,300	57,250 57,300 57,350 57,400	12,903 12,917 12,931 12,945	10,810 10,824 10,838 10,852	13,680 13,695 13,711 13,726	
51,450 51,500	51,450 51,500 51,550 51,600	11,279 11,293 11,307 11,321	9,186 9,200 9,214 9,228	11,882 11,897 11,913 11,928	54,450 54,500	54,450 54,500 54,550 54,600	12,119 12,133 12,147 12,161	10,026 10,040 10,054 10,068	12,812 12,827 12,843 12,858	57,450 57,500	57,450 57,500 57,550 57,600	12,959 12,973 12,987 13,001	10,866 10,880 10,894 10,908	13,742 13,757 13,773 13,788	
51,650 51,700	51,650 51,700 51,750 51,800	11,335 11,349 11,363 11,377	9,242 9,256 9,270 9,284	11,944 11,959 11,975 11,990	54,650 54,700 54,750	54,650 54,700 54,750 54,800		10,082 10,096 10,110 10,124	12,874 12,889 12,905 12,920	57,650 57,700	57,650 57,700 57,750 57,800	13,015 13,029 13,043 13,057	10,922 10,936 10,950 10,964	13,804 13,819 13,835 13,850	
51,850 51,900	51,850 51,900 51,950 52,000	11,391 11,405 11,419 11,433	9,298 9,312 9,326 9,340	12,006 12,021 12,037 12,052	54,850 54,900	54,850 54,900 54,950 55,000	12,245 12,259	10,138 10,152 10,166 10,180	12,936 12,951 12,967 12,982	57,850 57,900	57,850 57,900 57,950 58,000	13,085 13,099	10,978 10,992 11,006 11,020	13,866 13,881 13,897 13,912	
52	,000				55,	000				58,	000	1			
52,050 52,100	52,050 52,100 52,150 52,200	11,447 11,461 11,475 11,489	9,354 9,368 9,382 9,396	12,068 12,083 12,099 12,114	55,050 55,100	55,050 55,100 55,150 55,200	12,301 12,315	10,194 10,208 10,222 10,236	12,998 13,013 13,029 13,044	58,050 58,100	58,050 58,100 58,150 58,200	13,127 13,141 13,155 13,170	11,034 11,048 11,062 11,076	13,928 13,943 13,959 13,974	
52,250 52,300	52,250 52,300 52,350 52,400	11,503 11,517 11,531 11,545	9,410 9,424 9,438 9,452	12,130 12,145 12,161 12,176	55,250 55,300	55,250 55,300 55,350 55,400	12,343 12,357 12,371 12,385	10,250 10,264 10,278 10,292	13,060 13,075 13,091 13,106	58,250 58,300	58,250 58,300 58,350 58,400	13,185 13,201 13,216 13,232	11,090 11,104 11,118 11,132	13,990 14,005 14,021 14,036	
52,450 52,500	52,450 52,500 52,550 52,600	11,559 11,573 11,587 11,601	9,466 9,480 9,494 9,508	12,192 12,207 12,223 12,238	55,450 55,500	55,450 55,500 55,550 55,600		10,306 10,320 10,334 10,348	13,122 13,137 13,153 13,168	58,450 58,500	58,450 58,500 58,550 58,600	13,247 13,263 13,278 13,294	11,146 11,160 11,174 11,188	14,052 14,067 14,083 14,098	
52,650 52,700	52,650 52,700 52,750 52,800	11,615 11,629 11,643 11,657	9,522 9,536 9,550 9,564	12,254 12,269 12,285 12,300	55,650 55,700	55,650 55,700 55,750 55,800	12,455 12,469 12,483 12,497	10,362 10,376 10,390 10,404	13,184 13,199 13,215 13,230	58,650 58,700	58,650 58,700 58,750 58,800	13,309 13,325 13,340 13,356	11,202 11,216 11,230 11,244	14,114 14,129 14,145 14,160	
52,850 52,900	52,850 52,900 52,950 53,000	11,671 11,685 11,699 11,713	9,578 9,592 9,606 9,620	12,316 12,331 12,347 12,362	55,850 55,900	55,850 55,900 55,950 56,000	12,525 12,539	10,418 10,432 10,446 10,460	13,246 13,261 13,277 13,292	58,850 58,900	58,850 58,900 58,950 59,000	13,371 13,387 13,402 13,418	11,258 11,272 11,286 11,300	14,176 14,191 14,207 14,222	

1996 Tax Table—Continued

If Form 1040NI line 36	n R,	Jie—c	And you a	are—	If Form 1040NI line 36	R,		And you	are—	If Form 1040NI line 36	R,		And you a	re—
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—			s—	Your tax is—					Your tax is—				
59	,000				62,	000	I			65,	000			
59,050 59,100	59,050 59,100 59,150 59,200	13,433 13,449 13,464 13,480	11,314 11,328 11,342 11,356	14,238 14,253 14,269 14,284	62,050 62,100	62,050 62,100 62,150 62,200	14,363 14,379 14,394 14,410	12,154 12,168 12,182 12,196	15,168 15,183 15,199 15,214	65,050 65,100	65,050 65,100 65,150 65,200	15,309 15,324	13,008 13,022	16,098 16,113 16,129 16,144
59,250 59,300	59,250 59,300 59,350 59,400	13,495 13,511 13,526 13,542	11,370 11,384 11,398 11,412	14,300 14,315 14,331 14,346	62,250 62,300	62,250 62,300 62,350 62,400	14,425 14,441 14,456 14,472	12,210 12,224 12,238 12,252	15,230 15,245 15,261 15,276	65,250 65,300	65,250 65,300 65,350 65,400	15,386	13,064 13,078	16,160 16,175 16,191 16,206
59,450 59,500	59,450 59,500 59,550 59,600	13,557 13,573 13,588 13,604	11,426 11,440 11,454 11,468	14,362 14,377 14,393 14,408	62,450 62,500	62,450 62,500 62,550 62,600	14,487 14,503 14,518 14,534	12,266 12,280 12,294 12,308	15,292 15,307 15,323 15,338	65,450 65,500	65,450 65,500 65,550 65,600	15,448	13,120 13,134	16,222 16,237 16,253 16,268
59,650 59,700	59,650 59,700 59,750 59,800	13,619 13,635 13,650 13,666	11,482 11,496 11,510 11,524	14,424 14,439 14,455 14,470	62,650 62,700	62,650 62,700 62,750 62,800	14,549 14,565 14,580 14,596	12,322 12,336 12,350 12,364	15,354 15,369 15,385 15,400	65,650 65,700	65,650 65,700 65,750 65,800	15,510	13,176 13,190	16,284 16,299 16,315 16,330
59,850 59,900	59,850 59,900 59,950 60,000	13,681 13,697 13,712 13,728	11,538 11,552 11,566 11,580	14,486 14,501 14,517 14,532	62,850 62,900	62,850 62,900 62,950 63,000	14,611 14,627 14,642 14,658	12,378 12,392 12,406 12,420	15,416 15,431 15,447 15,462	65,850 65,900	65,850 65,900 65,950 66,000	15,557 15,572	13,232 13,246	16,346 16,361 16,377 16,392
60	,000				63,	000				66,	000			
60,050 60,100	60,050 60,100 60,150 60,200	13,743 13,759 13,774 13,790	11,594 11,608 11,622 11,636	14,548 14,563 14,579 14,594	63,050 63,100	63,050 63,100 63,150 63,200	14,673 14,689 14,704 14,720	12,434 12,448 12,462 12,476	15,478 15,493 15,509 15,524	66,050 66,100	66,050 66,100 66,150 66,200	15,619	13,288 13,302	16,408 16,423 16,439 16,454
60,250 60,300	60,250 60,300 60,350 60,400	13,805 13,821 13,836 13,852	11,650 11,664 11,678 11,692	14,610 14,625 14,641 14,656	63,250 63,300	63,250 63,300 63,350 63,400	14,735 14,751 14,766 14,782	12,490 12,504 12,518 12,532	15,540 15,555 15,571 15,586	66,250 66,300	66,250 66,300 66,350 66,400	15,696	13,344 13,358	16,470 16,485 16,501 16,516
60,450 60,500	60,450 60,500 60,550 60,600	13,867 13,883 13,898 13,914	11,706 11,720 11,734 11,748	14,672 14,687 14,703 14,718	63,450 63,500	63,450 63,500 63,550 63,600	14,797 14,813 14,828 14,844	12,546 12,560 12,574 12,588	15,602 15,617 15,633 15,648	66,450 66,500	66,450 66,500 66,550 66,600	15,758 15,774	13,400 13,414 13,428	16,532 16,547 16,563 16,578
60,650 60,700 60,750	60,650 60,700 60,750 60,800	13,929 13,945 13,960 13,976	11,762 11,776 11,790 11,804	14,734 14,749 14,765 14,780	63,650 63,700 63,750	63,650 63,700 63,750 63,800	14,859 14,875 14,890 14,906	12,602 12,616 12,630 12,644	15,664 15,679 15,695 15,710	66,650 66,700 66,750	66,650 66,700 66,750 66,800	15,805 15,820 15,836	13,456 13,470 13,484	16,594 16,609 16,625 16,640
60,850 60,900	60,850 60,900 60,950 61,000	13,991 14,007 14,022 14,038	11,818 11,832 11,846 11,860	14,796 14,811 14,827 14,842	63,850 63,900	63,850 63,900 63,950 64,000	14,921 14,937 14,952 14,968	12,658 12,672 12,686 12,700	15,726 15,741 15,757 15,772	66,850 66,900	66,850 66,900 66,950 67,000	15,867 15,882	13,512 13,526	16,656 16,671 16,687 16,702
61	,000				64,	000				67,	000	1		
61,050 61,100	61,050 61,100 61,150 61,200	14,053 14,069 14,084 14,100	11,874 11,888 11,902 11,916	14,858 14,873 14,889 14,904	64,050 64,100	64,050 64,100 64,150 64,200	14,983 14,999 15,014 15,030	12,714 12,728 12,742 12,756	15,788 15,803 15,819 15,834	67,050 67,100	67,050 67,100 67,150 67,200	15,929 15,944	13,568 13,582	16,718 16,733 16,749 16,764
61,250 61,300	61,250 61,300 61,350 61,400	14,115 14,131 14,146 14,162	11,930 11,944 11,958 11,972	14,920 14,935 14,951 14,966	64,250 64,300	64,250 64,300 64,350 64,400	15,045 15,061 15,076 15,092	12,770 12,784 12,798 12,812	15,850 15,865 15,881 15,896	67,250 67,300 67,350	67,250 67,300 67,350 67,400	16,006 16,022	13,624 13,638	16,780 16,795 16,811 16,826
61,450 61,500	61,450 61,500 61,550 61,600	14,177 14,193 14,208 14,224	11,986 12,000 12,014 12,028	14,982 14,997 15,013 15,028	64,450 64,500	64,450 64,500 64,550 64,600	15,107 15,123 15,138 15,154	12,826 12,840 12,854 12,868	15,912 15,927 15,943 15,958	67,450 67,500	67,450 67,500 67,550 67,600	16,053 16,068	13,680 13,694	16,842 16,857 16,873 16,888
61,650 61,700	61,650 61,700 61,750 61,800	14,239 14,255 14,270 14,286	12,042 12,056 12,070 12,084	15,044 15,059 15,075 15,090	64,650 64,700	64,650 64,700 64,750 64,800	15,169 15,185 15,200 15,216	12,882 12,896 12,910 12,924	15,974 15,989 16,005 16,020	67,650 67,700	67,650 67,700 67,750 67,800	16,115	13,736 13,750	16,904 16,919 16,935 16,950
61,850 61,900	61,850 61,900 61,950 62,000	14,301 14,317 14,332 14,348	12,098 12,112 12,126 12,140	15,106 15,121 15,137 15,152	64,850 64,900	64,850 64,900 64,950 65,000	15,231 15,247 15,262 15,278	12,938 12,952 12,966 12,980	16,036 16,051 16,067 16,082	67,850 67,900	67,850 67,900 67,950 68,000	16,192	13,792 13,806	16,966 16,981 16,997 17,012

1996 Tax Table—Continued

If Form 1040NR, line 36, is—			And you a	are—	If Form 1040NI line 36	R,		And you	are—	If Form 1040NI line 36	₹,		And you a	re—
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	s—			'	Your tax i	s—			'	Your tax is	s—
68,	000				71,	000	ı			74,	000	I		
68,050 68,100	68,050 68,100 68,150 68,200	16,223 16,239 16,254 16,270	13,834 13,848 13,862 13,876	17,028 17,043 17,059 17,074	71,050 71,100	71,050 71,100 71,150 71,200	17,153 17,169 17,184 17,200	14,674 14,688 14,702 14,716	17,958 17,973 17,989 18,004	74,050 74,100	74,050 74,100 74,150 74,200	18,083 18,099 18,114 18,130	15,528 15,542	18,897 18,915 18,933 18,951
68,250 68,300	68,250 68,300 68,350 68,400	16,285 16,301 16,316 16,332	13,890 13,904 13,918 13,932	17,090 17,105 17,121 17,136	71,250 71,300	71,250 71,300 71,350 71,400	17,215 17,231 17,246 17,262	14,730 14,744 14,758 14,772	18,020 18,035 18,051 18,066	74,250 74,300	74,250 74,300 74,350 74,400	18,145 18,161 18,176 18,192	15,584 15,598	18,969 18,987 19,005 19,023
68,450 68,500	68,450 68,500 68,550 68,600	16,347 16,363 16,378 16,394	13,946 13,960 13,974 13,988	17,152 17,167 17,183 17,198	71,450 71,500	71,450 71,500 71,550 71,600	17,277 17,293 17,308 17,324	14,786 14,800 14,814 14,828	18,082 18,097 18,113 18,128	74,450 74,500	74,450 74,500 74,550 74,600	18,207 18,223 18,238 18,254	15,640 15,654	19,041 19,059 19,077 19,095
68,650 68,700	68,650 68,700 68,750 68,800	16,409 16,425 16,440 16,456	14,002 14,016 14,030 14,044	17,214 17,229 17,245 17,260	71,650 71,700	71,650 71,700 71,750 71,800	17,339 17,355 17,370 17,386	14,842 14,856 14,870 14,884	18,144 18,159 18,175 18,190	74,650 74,700	74,650 74,700 74,750 74,800	18,269 18,285 18,300 18,316	15,696 15,710	19,113 19,131 19,149 19,167
68,850 68,900	68,850 68,900 68,950 69,000	16,471 16,487 16,502 16,518	14,058 14,072 14,086 14,100	17,276 17,291 17,307 17,322	71,850 71,900	71,850 71,900 71,950 72,000	17,401 17,417 17,432 17,448	14,898 14,912 14,926 14,940	18,206 18,221 18,237 18,252	74,850 74,900	74,850 74,900 74,950 75,000	18,331 18,347 18,362 18,378	15,766	19,185 19,203 19,221 19,239
69,	000				72,	000				75,	000			
69,050 69,100	69,050 69,100 69,150 69,200	16,533 16,549 16,564 16,580	14,114 14,128 14,142 14,156	17,338 17,353 17,369 17,384	72,050 72,100	72,050 72,100 72,150 72,200	17,463 17,479 17,494 17,510	14,954 14,968 14,982 14,996	18,268 18,283 18,299 18,314	75,050 75,100	75,050 75,100 75,150 75,200	18,393 18,409 18,424 18,440	15,808 15,822	19,257 19,275 19,293 19,311
69,250 69,300	69,250 69,300 69,350 69,400	16,595 16,611 16,626 16,642	14,170 14,184 14,198 14,212	17,400 17,415 17,431 17,446	72,250 72,300	72,250 72,300 72,350 72,400	17,525 17,541 17,556 17,572	15,010 15,024 15,038 15,052	18,330 18,345 18,361 18,376	75,250 75,300	75,250 75,300 75,350 75,400	18,455 18,471 18,486 18,502	15,864 15,878	19,329 19,347 19,365 19,383
69,450 69,500	69,450 69,500 69,550 69,600	16,657 16,673 16,688 16,704	14,226 14,240 14,254 14,268	17,462 17,477 17,493 17,508	72,450 72,500	72,450 72,500 72,550 72,600	17,587 17,603 17,618 17,634	15,066 15,080 15,094 15,108	18,392 18,407 18,423 18,438	75,450 75,500	75,450 75,500 75,550 75,600	18,517 18,533 18,548 18,564	15,920 15,934	19,401 19,419 19,437 19,455
69,650 69,700	69,650 69,700 69,750 69,800	16,719 16,735 16,750 16,766	14,282 14,296 14,310 14,324	17,524 17,539 17,555 17,570	72,650 72,700	72,650 72,700 72,750 72,800	17,649 17,665 17,680 17,696	15,122 15,136 15,150 15,164	18,454 18,469 18,485 18,500	75,650 75,700	75,650 75,700 75,750 75,800	18,579 18,595 18,610 18,626	15,976 15,990	19,473 19,491 19,509 19,527
69,850 69,900	69,850 69,900 69,950 70,000	16,781 16,797 16,812 16,828	14,338 14,352 14,366 14,380	17,586 17,601 17,617 17,632	72,850 72,900	72,850 72,900 72,950 73,000	17,711 17,727 17,742 17,758	15,178 15,192 15,206 15,220	18,516 18,531 18,547 18,562	75,900	75,850 75,900 75,950 76,000	18,657 18,672	16,046	19,545 19,563 19,581 19,599
70,	000				73,	000				76,	000			
70,050 70,100	70,050 70,100 70,150 70,200	16,843 16,859 16,874 16,890	14,394 14,408 14,422 14,436	17,648 17,663 17,679 17,694	73,050 73,100	73,050 73,100 73,150 73,200	17,773 17,789 17,804 17,820	15,234 15,248 15,262 15,276	18,578 18,593 18,609 18,624	76,050 76,100	76,050 76,100 76,150 76,200	18,703 18,719 18,734 18,750	16,088 16,102	19,617 19,635 19,653 19,671
70,250 70,300	70,250 70,300 70,350 70,400	16,905 16,921 16,936 16,952	14,450 14,464 14,478 14,492	17,710 17,725 17,741 17,756	73,250 73,300	73,250 73,300 73,350 73,400	17,835 17,851 17,866 17,882	15,290 15,304 15,318 15,332	18,640 18,655 18,671 18,686	76,250 76,300	76,250 76,300 76,350 76,400	18,765 18,781 18,796 18,812	16,144 16,158	19,689 19,707 19,725 19,743
70,450 70,500	70,450 70,500 70,550 70,600	16,967 16,983 16,998 17,014	14,506 14,520 14,534 14,548	17,772 17,787 17,803 17,818	73,450 73,500	73,450 73,500 73,550 73,600	17,897 17,913 17,928 17,944	15,346 15,360 15,374 15,388	18,702 18,717 18,733 18,748	76,450 76,500 76,550	76,450 76,500 76,550 76,600	18,827 18,843 18,858 18,874	16,200 16,214	19,761 19,779 19,797 19,815
70,650 70,700	70,650 70,700 70,750 70,800	17,029 17,045 17,060 17,076	14,562 14,576 14,590 14,604	17,834 17,849 17,865 17,880	73,650 73,700	73,650 73,700 73,750 73,800	17,959 17,975 17,990 18,006	15,402 15,416 15,430 15,444	18,764 18,779 18,795 18,810	76,650 76,700	76,650 76,700 76,750 76,800	18,889 18,905 18,920 18,936	16,256 16,270	19,833 19,851 19,869 19,887
70,850 70,900	70,850 70,900 70,950 71,000	17,091 17,107 17,122 17,138	14,618 14,632 14,646 14,660	17,896 17,911 17,927 17,942	73,850 73,900	73,850 73,900 73,950 74,000	18,021 18,037 18,052 18,068	15,458 15,472 15,486 15,500	18,826 18,843 18,861 18,879	76,850 76,900	76,850 76,900 76,950 77,000	18,951 18,967 18,982 18,998	16,326	19,905 19,923 19,941 19,959

1996 Tax Table—Continued

		oie—C	<u>ontinued</u>		T., -					T., -				
If Forn 1040N line 36	R,		And you a	are—	If Forn 1040N line 36	R,		And you	are—	If Form 1040NI line 36	R,		And you a	re—
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	s—			'	Your tax i	s—			'	Your tax is	s—
77	,000				80,	000	1			83,	000	ı		
77,050 77,100	77,050 77,100 77,150 77,200	19,013 19,029 19,044 19,060	16,368 16,382	19,977 19,995 20,013 20,031	80,050 80,100	80,050 80,100 80,150 80,200	19,943 19,959 19,974 19,990	17,194 17,208 17,222 17,236	21,057 21,075 21,093 21,111	83,050 83,100	83,050 83,100 83,150 83,200	20,873 20,889 20,904 20,920	18,034 18,048 18,062 18,076	22,137 22,155 22,173 22,191
77,250 77,300	77,250 77,300 77,350 77,400	19,075 19,091 19,106 19,122		20,049 20,067 20,085 20,103	80,250 80,300	80,250 80,300 80,350 80,400	20,005 20,021 20,036 20,052	17,250 17,264 17,278 17,292	21,129 21,147 21,165 21,183	83,250 83,300	83,250 83,300 83,350 83,400	20,935 20,951 20,966 20,982	18,090 18,104 18,118 18,132	22,209 22,227 22,245 22,263
77,450 77,500	77,450 77,500 77,550 77,600	19,137 19,153 19,168 19,184	16,494	20,121 20,139 20,157 20,175	80,450 80,500	80,450 80,500 80,550 80,600	20,067 20,083 20,098 20,114	17,306 17,320 17,334 17,348	21,201 21,219 21,237 21,255	83,450 83,500	83,450 83,500 83,550 83,600	20,997 21,013 21,028 21,044	18,146 18,160 18,174 18,188	22,281 22,299 22,317 22,335
77,650 77,700	77,650 77,700 77,750 77,800	19,199 19,215 19,230 19,246	16,536 16,550	20,193 20,211 20,229 20,247	80,650 80,700	80,650 80,700 80,750 80,800	20,129 20,145 20,160 20,176	17,362 17,376 17,390 17,404	21,273 21,291 21,309 21,327	83,650 83,700	83,650 83,700 83,750 83,800	21,059 21,075 21,090 21,106	18,202 18,216 18,230 18,244	22,353 22,371 22,389 22,407
77,850 77,900	77,850 77,900 77,950 78,000	19,261 19,277 19,292 19,308		20,265 20,283 20,301 20,319	80,850 80,900	80,850 80,900 80,950 81,000	20,191 20,207 20,222 20,238	17,418 17,432 17,446 17,460	21,345 21,363 21,381 21,399	83,850 83,900	83,850 83,900 83,950 84,000	21,121 21,137 21,152 21,168	18,258 18,272 18,286 18,300	22,425 22,443 22,461 22,479
78	,000				81,	000				84,	000			
78,050 78,100	78,050 78,100 78,150 78,200	19,323 19,339 19,354 19,370	16,648 16,662	20,337 20,355 20,373 20,391	81,050 81,100	81,050 81,100 81,150 81,200	20,253 20,269 20,284 20,300	17,474 17,488 17,502 17,516	21,417 21,435 21,453 21,471	84,050 84,100	84,050 84,100 84,150 84,200	21,183 21,199 21,214 21,230	18,314 18,328 18,342 18,356	22,497 22,515 22,533 22,551
78,250 78,300	78,250 78,300 78,350 78,400	19,385 19,401 19,416 19,432	16,704 16,718	20,409 20,427 20,445 20,463	81,250 81,300	81,250 81,300 81,350 81,400	20,315 20,331 20,346 20,362	17,530 17,544 17,558 17,572	21,489 21,507 21,525 21,543	84,250 84,300	84,250 84,300 84,350 84,400	21,245 21,261 21,276 21,292	18,370 18,384 18,398 18,412	22,569 22,587 22,605 22,623
78,450 78,500	78,450 78,500 78,550 78,600	19,447 19,463 19,478 19,494		20,481 20,499 20,517 20,535	81,450 81,500	81,450 81,500 81,550 81,600	20,377 20,393 20,408 20,424	17,586 17,600 17,614 17,628	21,561 21,579 21,597 21,615	84,450 84,500	84,450 84,500 84,550 84,600	21,307 21,323 21,338 21,354	18,426 18,440 18,454 18,468	22,641 22,659 22,677 22,695
78,650 78,700 78,750	78,650 78,700 78,750 78,800	19,509 19,525 19,540 19,556	16,816 16,830 16,844	20,553 20,571 20,589 20,607	81,650 81,700 81,750	81,650 81,700 81,750 81,800		17,642 17,656 17,670 17,684	21,633 21,651 21,669 21,687	84,650 84,700 84,750	84,650 84,700 84,750 84,800	21,369 21,385 21,400 21,416	18,482 18,496 18,510 18,524	22,713 22,731 22,749 22,767
78,850 78,900	78,850 78,900 78,950 79,000	19,571 19,587 19,602 19,618	16,886	20,625 20,643 20,661 20,679	81,850 81,900	81,850 81,900 81,950 82,000	20,517 20,532	17,698 17,712 17,726 17,740	21,705 21,723 21,741 21,759	84,850 84,900	84,850 84,900 84,950 85,000	21,431 21,447 21,462 21,478	18,538 18,552 18,566 18,580	22,785 22,803 22,821 22,839
79	,000				82,	000				85,	000			
79,050 79,100	79,050 79,100 79,150 79,200	19,633 19,649 19,664 19,680	16,928 16,942	20,697 20,715 20,733 20,751	82,050 82,100	82,050 82,100 82,150 82,200	20,579	17,754 17,768 17,782 17,796	21,777 21,795 21,813 21,831	85,050 85,100	85,050 85,100 85,150 85,200	21,493 21,509 21,524 21,540	18,594 18,608 18,622 18,636	22,857 22,875 22,893 22,911
79,250 79,300	79,250 79,300 79,350 79,400	19,695 19,711 19,726 19,742	16,984 16,998	20,769 20,787 20,805 20,823	82,250 82,300	82,250 82,300 82,350 82,400	20,625 20,641 20,656 20,672	17,810 17,824 17,838 17,852	21,849 21,867 21,885 21,903	85,250 85,300 85,350	85,250 85,300 85,350 85,400	21,555 21,571 21,586 21,602	18,650 18,664 18,678 18,692	22,929 22,947 22,965 22,983
79,450 79,500	79,450 79,500 79,550 79,600	19,757 19,773 19,788 19,804	17,040 17,054	20,841 20,859 20,877 20,895	82,450 82,500	82,450 82,500 82,550 82,600	20,687 20,703 20,718 20,734	17,866 17,880 17,894 17,908	21,921 21,939 21,957 21,975	85,450 85,500	85,450 85,500 85,550 85,600	21,617 21,633 21,648 21,664	18,706 18,720 18,734 18,748	23,001 23,019 23,037 23,055
79,650 79,700	79,650 79,700 79,750 79,800	19,819 19,835 19,850 19,866	17,096 17,110	20,913 20,931 20,949 20,967	82,650 82,700	82,650 82,700 82,750 82,800	20,749 20,765 20,780 20,796	17,922 17,936 17,950 17,964	21,993 22,011 22,029 22,047	85,650 85,700	85,650 85,700 85,750 85,800	21,679 21,695 21,710 21,726	18,762 18,776 18,790 18,804	23,073 23,091 23,109 23,127
79,850 79,900	79,850 79,900 79,950 80,000	19,881 19,897 19,912 19,928	17,166	20,985 21,003 21,021 21,039	82,850 82,900	82,850 82,900 82,950 83,000	20,811 20,827 20,842 20,858	17,978 17,992 18,006 18,020	22,065 22,083 22,101 22,119	85,850 85,900	85,850 85,900 85,950 86,000	21,741 21,757 21,772 21,788	18,818 18,832 18,846 18,860	23,145 23,163 23,181 23,199

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NI line 36	R,		And you	are—	If Form 1040NI line 36	₹,	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	s <b>–</b>			<u>'</u>	Your tax is	s—			'	Your tax is	s <b>–</b>
86	,000				89,	000	1			92,	000	1		
86,050 86,100	86,050 86,100 86,150 86,200	21,803 21,819 21,834 21,850	18,874 18,888 18,902 18,916	23,217 23,235 23,253 23,271	89,050 89,100	89,050 89,100 89,150 89,200	22,733 22,749 22,764 22,780	19,714 19,728 19,742 19,756	24,297 24,315 24,333 24,351	92,050 92,100	92,050 92,100 92,150 92,200	23,663 23,679 23,694 23,710	20,554 20,568 20,582 20,596	25,377 25,395 25,413 25,431
86,250 86,300	86,250 86,300 86,350 86,400	21,865 21,881 21,896 21,912	18,930 18,944 18,958 18,972	23,289 23,307 23,325 23,343	89,250 89,300	89,250 89,300 89,350 89,400	22,795 22,811 22,826 22,842	19,770 19,784 19,798 19,812	24,369 24,387 24,405 24,423	92,250 92,300	92,250 92,300 92,350 92,400	23,725 23,741 23,756 23,772	20,610 20,624 20,638 20,652	25,449 25,467 25,485 25,503
86,450 86,500	86,450 86,500 86,550 86,600	21,927 21,943 21,958 21,974	18,986 19,000 19,014 19,028	23,361 23,379 23,397 23,415	89,450 89,500	89,450 89,500 89,550 89,600	22,857 22,873 22,888 22,904	19,826 19,840 19,854 19,868	24,441 24,459 24,477 24,495	92,450 92,500	92,450 92,500 92,550 92,600	23,787 23,803 23,818 23,834	20,666 20,680 20,694 20,708	25,521 25,539 25,557 25,575
86,650 86,700	86,650 86,700 86,750 86,800	21,989 22,005 22,020 22,036	19,042 19,056 19,070 19,084	23,433 23,451 23,469 23,487	89,650 89,700	89,650 89,700 89,750 89,800	22,919 22,935 22,950 22,966	19,882 19,896 19,910 19,924	24,513 24,531 24,549 24,567	92,650 92,700	92,650 92,700 92,750 92,800	23,849 23,865 23,880 23,896	20,722 20,736 20,750 20,764	25,593 25,611 25,629 25,647
86,850 86,900	86,850 86,900 86,950 87,000	22,051 22,067 22,082 22,098	19,098 19,112 19,126 19,140	23,505 23,523 23,541 23,559	89,850 89,900	89,850 89,900 89,950 90,000	22,981 22,997 23,012 23,028	19,938 19,952 19,966 19,980	24,585 24,603 24,621 24,639	92,850 92,900	92,850 92,900 92,950 93,000	23,911 23,927 23,942 23,958	20,778 20,792 20,806 20,820	25,665 25,683 25,701 25,719
87	,000				90,	000				93,	000			
87,050 87,100	87,050 87,100 87,150 87,200	22,113 22,129 22,144 22,160	19,154 19,168 19,182 19,196	23,577 23,595 23,613 23,631	90,050 90,100	90,050 90,100 90,150 90,200	23,043 23,059 23,074 23,090	19,994 20,008 20,022 20,036	24,657 24,675 24,693 24,711	93,050 93,100	93,050 93,100 93,150 93,200	23,973 23,989 24,004 24,020	20,834 20,848 20,862 20,876	25,737 25,755 25,773 25,791
87,250 87,300	87,250 87,300 87,350 87,400	22,175 22,191 22,206 22,222	19,210 19,224 19,238 19,252	23,649 23,667 23,685 23,703	90,250 90,300	90,250 90,300 90,350 90,400	23,105 23,121 23,136 23,152	20,050 20,064 20,078 20,092	24,729 24,747 24,765 24,783	93,250 93,300	93,250 93,300 93,350 93,400	24,035 24,051 24,066 24,082	20,890 20,904 20,918 20,932	25,809 25,827 25,845 25,863
87,450 87,500	87,450 87,500 87,550 87,600	22,237 22,253 22,268 22,284	19,266 19,280 19,294 19,308	23,721 23,739 23,757 23,775	90,450 90,500	90,450 90,500 90,550 90,600	23,167 23,183 23,198 23,214	20,106 20,120 20,134 20,148	24,801 24,819 24,837 24,855	93,450 93,500	93,450 93,500 93,550 93,600	24,097 24,113 24,128 24,144	20,946 20,960 20,974 20,988	25,881 25,899 25,917 25,935
87,650 87,700	87,650 87,700 87,750 87,800	22,299 22,315 22,330 22,346	19,322 19,336 19,350 19,364	23,793 23,811 23,829 23,847	90,650 90,700	90,650 90,700 90,750 90,800	23,229 23,245 23,260 23,276	20,162 20,176 20,190 20,204	24,873 24,891 24,909 24,927	93,650 93,700	93,650 93,700 93,750 93,800	24,159 24,175 24,190 24,206	21,002 21,016 21,030 21,044	25,953 25,971 25,989 26,007
87,850 87,900	87,850 87,900 87,950 88,000	22,361 22,377 22,392 22,408	19,378 19,392 19,406 19,420	23,865 23,883 23,901 23,919	90,850 90,900	90,850 90,900 90,950 91,000	23,291 23,307 23,322 23,338	20,218 20,232 20,246 20,260	24,945 24,963 24,981 24,999	93,850 93,900	93,850 93,900 93,950 94,000	24,221 24,237 24,252 24,268	21,058 21,072 21,086 21,100	26,025 26,043 26,061 26,079
88	,000				91,	000				94,	000	1		
88,050 88,100	88,050 88,100 88,150 88,200	22,423 22,439 22,454 22,470	19,434 19,448 19,462 19,476	23,937 23,955 23,973 23,991	91,050 91,100	91,050 91,100 91,150 91,200	23,353 23,369 23,384 23,400	20,274 20,288 20,302 20,316	25,017 25,035 25,053 25,071	94,050 94,100	94,050 94,100 94,150 94,200	24,283 24,299 24,314 24,330	21,114 21,128 21,142 21,156	26,097 26,115 26,133 26,151
88,250 88,300	88,250 88,300 88,350 88,400	22,485 22,501 22,516 22,532	19,490 19,504 19,518 19,532	24,009 24,027 24,045 24,063	91,250 91,300	91,250 91,300 91,350 91,400	23,415 23,431 23,446 23,462	20,330 20,344 20,358 20,372	25,089 25,107 25,125 25,143	94,250 94,300	94,250 94,300 94,350 94,400	24,345 24,361 24,376 24,392	21,170 21,184 21,198 21,212	26,169 26,187 26,205 26,223
88,450 88,500	88,450 88,500 88,550 88,600	22,547 22,563 22,578 22,594	19,546 19,560 19,574 19,588	24,081 24,099 24,117 24,135	91,450 91,500	91,450 91,500 91,550 91,600	23,477 23,493 23,508 23,524	20,386 20,400 20,414 20,428	25,161 25,179 25,197 25,215	94,450 94,500	94,450 94,500 94,550 94,600	24,407 24,423 24,438 24,454	21,226 21,240 21,254 21,268	26,241 26,259 26,277 26,295
88,650 88,700	88,650 88,700 88,750 88,800	22,609 22,625 22,640 22,656	19,602 19,616 19,630 19,644	24,153 24,171 24,189 24,207	91,650 91,700	91,650 91,700 91,750 91,800	23,539 23,555 23,570 23,586	20,442 20,456 20,470 20,484	25,233 25,251 25,269 25,287	94,650 94,700	94,650 94,700 94,750 94,800	24,469 24,485 24,500 24,516	21,282 21,296 21,310 21,324	26,313 26,331 26,349 26,367
88,850 88,900	88,850 88,900 88,950 89,000	22,671 22,687 22,702 22,718	19,658 19,672 19,686 19,700	24,225 24,243 24,261 24,279	91,850 91,900	91,850 91,900 91,950 92,000	23,601 23,617 23,632 23,648	20,498 20,512 20,526 20,540	25,305 25,323 25,341 25,359	94,850 94,900	94,850 94,900 94,950 95,000	24,531 24,547 24,562 24,578	21,338 21,352 21,366 21,380	26,385 26,403 26,421 26,439

1996 Tax Table—Continued

If Form 1040NR line 36,	₹,		And you a	are—	If Form 1040Ni line 36	R,		And you	are—	If Form 1040NF line 36	₹,		And you a	re—
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	s—			'	Your tax i	s—				Your tax is	s—
95,	000	•			97,	000				99,	000			
95,050 95,100	95,050 95,100 95,150 95,200	24,593 24,609 24,624 24,640	21,394 21,408 21,422 21,436	26,457 26,475 26,493 26,511	97,050 97,100	97,050 97,100 97,150 97,200	25,213 25,229 25,244 25,260	21,958 21,973 21,989 22,004	27,177 27,195 27,213 27,231	99,050 99,100	99,050 99,100 99,150 99,200	25,833 25,849 25,864 25,880	22,593 22,609	27,897 27,915 27,933 27,951
95,250 95,300	95,250 95,300 95,350 95,400	24,655 24,671 24,686 24,702	21,450 21,464 21,478 21,492	26,529 26,547 26,565 26,583	97,250 97,300	97,250 97,300 97,350 97,400	25,275 25,291 25,306 25,322	22,020 22,035 22,051 22,066	27,249 27,267 27,285 27,303	99,250 99,300	99,250 99,300 99,350 99,400	25,895 25,911 25,926 25,942		27,969 27,987 28,005 28,023
95,450 95,500	95,450 95,500 95,550 95,600	24,717 24,733 24,748 24,764	21,506 21,520 21,534 21,548	26,601 26,619 26,637 26,655	97,450 97,500	97,450 97,500 97,550 97,600	25,337 25,353 25,368 25,384	22,082 22,097 22,113 22,128	27,321 27,339 27,357 27,375	99,450 99,500	99,450 99,500 99,550 99,600	25,957 25,973 25,988 26,004		28,041 28,059 28,077 28,095
95,650 95,700	95,650 95,700 95,750 95,800	24,779 24,795 24,810 24,826	21,562 21,576 21,590 21,604	26,673 26,691 26,709 26,727	97,650 97,700	97,650 97,700 97,750 97,800	25,399 25,415 25,430 25,446	22,144 22,159 22,175 22,190	27,393 27,411 27,429 27,447	99,650 99,700	99,650 99,700 99,750 99,800	26,019 26,035 26,050 26,066	22,779 22,795	28,113 28,131 28,149 28,167
95,850 95,900	95,850 95,900 95,950 96,000	24,841 24,857 24,872 24,888	21,618 21,632 21,646 21,660	26,745 26,763 26,781 26,799	97,850 97,900	97,850 97,900 97,950 98,000	25,461 25,477 25,492 25,508	22,206 22,221 22,237 22,252	27,465 27,483 27,501 27,519	99,850 99,900	99,850 99,900 99,950 100,000	26,081 26,097 26,112 26,128		28,185 28,203 28,221 28,239
96,	000				98,	000								
96,050 96,100	96,050 96,100 96,150 96,200	24,903 24,919 24,934 24,950	21,674 21,688 21,702 21,716	26,817 26,835 26,853 26,871	98,050 98,100	98,050 98,100 98,150 98,200	25,523 25,539 25,554 25,570	22,268 22,283 22,299 22,314	27,537 27,555 27,573 27,591					
96,250 96,300	96,250 96,300 96,350 96,400	24,965 24,981 24,996 25,012	21,730 21,744 21,758 21,772	26,889 26,907 26,925 26,943	98,250 98,300	98,250 98,300 98,350 98,400	25,585 25,601 25,616 25,632	22,330 22,345 22,361 22,376	27,609 27,627 27,645 27,663		,	\$100,0 or ove	r — )	
96,450 96,500	96,450 96,500 96,550 96,600	25,027 25,043 25,058 25,074	21,786 21,800 21,814 21,828	26,961 26,979 26,997 27,015	98,450 98,500	98,450 98,500 98,550 98,600	25,647 25,663 25,678 25,694	22,392 22,407 22,423 22,438	27,681 27,699 27,717 27,735		1	use T Rate Sched	e ules	
96,650 96,700	96,650 96,700 96,750 96,800	25,089 25,105 25,120 25,136	21,842 21,856 21,870 21,884	27,033 27,051 27,069 27,087	98,650 98,700	98,650 98,700 98,750 98,800	25,709 25,725 25,740 25,756	22,454 22,469 22,485 22,500	27,753 27,771 27,789 27,807		/0	on pag	e 31/	
96,850 96,900	96,850 96,900 96,950 97,000	25,151 25,167 25,182 25,198	21,898 21,912 21,927 21,942	27,105 27,123 27,141 27,159	98,850 98,900	98,850 98,900 98,950 99,000	25,771 25,787 25,802 25,818	22,516 22,531 22,547 22,562	27,825 27,843 27,861 27,879					

### 1996 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 36, by using the appropriate Tax Rate Schedule below. Enter the tax on Form 1040NR, line 37. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

Schedule \				Schedule X Single Taxpayers Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—						
Estates or Use this schotrust—		nonresident alien estate	e or							
If the amount on Form 1040NR, line 36, is: Over—	But not over—	Enter on Form 1040NR, line 37	of the amount over—	If the amount on Form 1040NR, line 36, is: Over—	But not over—	Enter on Form 1040NR, line 37	of the amount over—			
\$0	\$1,600	15%	\$0	\$0	\$24,000	15%	\$0			
1,600	3,800	\$240.00 + 28%	1,600	24,000	58,150	\$3,600.00 + 28%	24,000			
3,800	5,800	856.00 + 31%	3,800	58,150	121,300	13,162.00 + 31%	58,150			
5,800	7,900	1,476.00 + 36%	5,800	121,300	263,750	32,738.50 + 36%	121,300			
7,900		2,232.00 + 39.6%	7,900	263,750		84,020.50 + 39.6%	263,750			
	ling Sepai edule if you	rate Returns checked Filing Status	Box 3,	, ,	y Widows a	and Widowers checked Filing Status	Вох 6			
If the amount on Form 1040NR, line 36, is: Over—	But not over—	Enter on Form 1040NR, line 37	of the amount over—	If the amount on Form 1040NR, line 36, is: Over—	But not over—	Enter on Form 1040NR, line 37	of the amount over—			
\$0	\$20,050	15%	\$0	\$0	\$40,100	15%	\$0			
20,050	48,450	\$3,007.50 + 28%	20,050	40,100	96,900	\$6,015.00 + 28%	40,100			
48,450	73,850	10,959.50 + 31%	48,450	96,900	147,700	21,919.00 + 31%	96,900			

147,700

263,750

263,750

37,667.00 + 36%

79,445.00 + 39.6%

147,700

263,750

73,850

131,875

73,850

131,875

131,875

18,833.50 + 36%

39,722.50 + 39.6%

Index to Form 1040NR	G Gains and (losses), capital 7 and 16	Refund
Instructions	Gifts to reduce the public debt 17	local income taxes
Α	Golden parachute payments 12	Reminders
Address change 16	Group-term life insurance, uncollected	Rental income
Adjustments 9	tax on	Requesting a copy of your tax return 17
Aliens	н	Resident aliens
Alternative minimum tax	Health insurance deduction—	Rounding off to whole dollars 6
Amended return	self-employed 9	Royalties
Amount you owe	Household employment taxes 12	_
741141465	1	<b>S</b>
В	Identifying number	Salaries and wages 6 and 16 Sales or exchanges, capital
Business income or (loss)	Income to be reported 6–9, 15, and 16	assets 7 and 16
С	Income tax withholding 12 and 16	Scholarship and fellowship
Capital assets, sales or	Individual taxpayer identification	grants
exchanges 7 and 16	numbers (ITINs) 1 and 5 Individual retirement arrangements	Social security benefits
Capital gains and (losses) 7 and 16	(IRAs)—	Standard mileage rates
Capital gain distributions	Contributions to 9	deduction for
Casualty and theft losses	Distributions from	
Change of address	Installment payments 13	<u>T</u>
Child and dependent care credit	Interest income 7, 15, and 16 Interest—late payment of tax 17	Taxes: Income effectively connected 10
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