



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions

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 this 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 hrs., 33 min.
Learning about the law or the form	1 hr., 54 min.
Preparing the form	3 hrs., 52 min.
Copying, assembling, and sending the form to IRS	1 hr., 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T.F.P.; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0089), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see the instructions on page 2 for information on where to file.

What's New for 1990?

Increased Deduction for Exemptions.—The deduction allowed for each exemption has increased to \$2,050.

Additional Information.—If you want more information about tax law changes for 1990, get **Pub. 553**, Highlights of 1990 Tax Changes.

Purpose of Form

Form 1040NR is used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a U.S. tax return. It is also used for filing nonresident alien fiduciary (estate and trust) returns.

Additional Information

If you need more information than these instructions give, our free publications may help you. **Pub. 519**, U.S. Tax Guide for Aliens, will be the most important, but these instructions refer to others you may find useful. 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.

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: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289, U.S.A.

Alien Status

Specific rules apply to determine residency or nonresidency. Intent is not important in determining your residency status.

Resident Alien or Nonresident Alien.—Generally, you are considered a resident alien if you meet either the lawful permanent residency test (the **green card test**) or the **substantial presence test** for 1990. You are considered a nonresident alien for the year if you are not a U.S. citizen or a U.S. resident under either of these tests. You are considered a nonresident alien if you otherwise meet the substantial presence test but you come under either of two exceptions to that test—the “exempt individual” exception or the “closer connection to foreign country” exception.

● **Green card test.** You are a resident for tax purposes if you are a lawful permanent resident (immigrant) of the United States at any time during 1990.

● **Substantial presence test.** You are considered a U.S. resident if you meet the substantial presence test for 1990. Under this test, you must be physically present in the United States for at least:

- 31 days during 1990, and
- 183 days during the period 1990, 1989, and 1988, counting all the days of physical presence in 1990 but only $\frac{1}{2}$ the number of days of presence in 1989 and only $\frac{1}{6}$ the number of days in 1988.

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.

The following are exceptions to the days of presence rules:

- 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:
 - foreign government or international organization related individual,
 - teacher or trainee,
 - student, or

d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

2. 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 1990 if you:

- were present in the United States for fewer than 183 days during 1990, and
- establish that during 1990 you had a tax home in a foreign country and had a closer connection to that country than to the United States.

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

Tax Obligations of Legalized Aliens.—As an alien having income from the United States, you must pay U.S. taxes. This applies whether you are a legal U.S. resident or an alien undergoing legalization.

The immigration law provided an immigration amnesty; it did not provide a tax amnesty. Therefore, if you have not filed required tax returns for each of the years since you first came to the United States, you should do so as soon as possible.

Get the Form 1040 Instructions to see if you must file a return.

Who Must File

Use Form 1040NR if any of the four conditions listed below and on page 2 applies to you:

- You were a nonresident alien engaged in a trade or business in the United States during 1990. You must file Form 1040NR even if:
 - none of your income came from a trade or business conducted in the United States,
 - you have no income from U.S. sources, or
 - your income is exempt from U.S. tax.

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

- You were a nonresident alien not engaged in a trade or business in the United States during 1990 with income on which not all U.S. tax that you owe was withheld.
- You represent a deceased person who would have had to file Form 1040NR.
- You represent an estate or trust that would have had to file Form 1040NR.

Exception for Children Under Age 14.—If your child was under age 14, had income only from interest and dividends that are

effectively connected with a U.S. trade or business, and that income totaled more than \$500 but less than \$5,000, you may be able to elect to report your child's income on your return. If you do, your child will not have to file a return. For more details, get **Form 8814, Parent's Election To Report Child's Interest and Dividends**.

Filing a Deceased Person's Return.—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1990. 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** as the fiduciary of 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. Fiduciary Income Tax Return**, and its instructions.

When To File

Period Covered.—**Form 1040NR** covers calendar year 1990 and fiscal years that began in 1990.

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 calendar year is due by April 15 of the next year.

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 calendar year is due by June 15 of the next year.

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, use the next regular workday.

If you know that you cannot file by the due date, you should ask for an extension using **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

Under some circumstances you can elect to be taxed as a U.S. resident for the whole year. You can make this election if either of the following applies to you:

- You were a nonresident alien on the last day of the tax year, and your spouse was a U.S. citizen or resident alien on the last day of the tax year

- You were a nonresident alien at the beginning of the tax year but you were a resident alien on the last day of the tax year and your spouse was a U.S. citizen or resident alien on the last day of the tax year. (This also applies if both you and your spouse were nonresident aliens at the beginning of the tax year and both were resident aliens at the end of the tax year.)

If you elect in 1990 to be taxed as a U.S. resident, you and your spouse must file a joint return on **Form 1040** or **1040A** for 1990. Your worldwide income for the whole year 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 on **Form 1040** or **1040A** for 1990. Your worldwide income for the whole year must be included whether you file a joint or separate return.

To make the election, you must file **Form 1040** or **1040A** as your income tax return and attach the statement described in Pub. 519.

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. Instead, you must file **Form 1040** or **Form 1040A**, not **Form 1040NR**.

Dual-Status Tax Year

A dual-status year is one in which you change status between being a 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 be a resident or not, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the U.S. 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 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 to show 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.

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 to show 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.

Statements. Any statement you file with your return must show your name, address, and social security number (taxpayer identification number). You do not have to sign the statement. Your signature on a return also applies to supporting statements and schedules.

When and Where To File for a Dual-Status Year

If you were a nonresident alien on the last day of the tax year, file your **Form 1040NR** and statement according to the instructions under **When To File and Where To File**. If you were a resident alien on the last day of the tax year, file your **Form 1040** and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

The following rules apply to dual-status taxpayers.

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

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

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

Tax Rates.—If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on this page, 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. You may not use the **Single Tax Table** column or **Tax Rate Schedule**.

Personal 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, or is a U.S. National. (See Pub. 519.)

How To Figure Tax for Dual-Status Tax 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. Use the Tax Table or Tax Rate Schedules found later in these instructions. 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 or the Tax Rate Schedules the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. To the left of line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table or Tax Rate Schedules on line 36 and the tax on the noneffectively connected income on line 47.

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

1. The credit for tax withheld from wages earned in the United States and the credit for 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 55. Enter amounts from the attached statement (Form 1040NR, lines 52, 60a, 60b, 61a, and 61b) to the left of line 55 and identify and include in the amount on line 55.

When filing Form 1040NR, show the total tax withheld on lines 52, 60a, 60b, 61a, and 61b. Enter the amount from the attached statement (Form 1040, line 55) to the left of line 52 and identify and include in the amount on line 52.

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

3. The credit for tax paid with Form 1040C, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with the total payments on line 62. 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. Certain restrictions that may apply are discussed here, along with a brief explanation of credits often claimed by individuals.

Credit for the Elderly or the Disabled.—You must be a U.S. citizen or resident to claim this credit. You may not claim the credit if you were a nonresident alien at any time during the tax year.

Foreign Tax Credit.—If you paid or are liable for the payment of income tax to a foreign country on income from foreign sources, you may be able to claim a credit for the foreign taxes. Get Pub. 514, Foreign Tax Credit for Individuals.

Credit for Child and Dependent Care Expenses.—If you paid someone to care for your dependent who was under age 13, or your disabled dependent or disabled spouse so you could work or look for work, you may be able to take a tax credit. For details, get Pub. 503, Child and Dependent Care Expenses.

How To Report Income on Form 1040NR

Community Income.—If either you or your spouse, or both you and your spouse, were nonresident aliens, and you had community income during the year, treat the community income as provided by the applicable community property laws except as follows:

● Earned income of a spouse, other than trade or business or partnership distributive share income. Treat this income as received by the spouse whose services produced it and report it on that spouse's 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. Treat this income as received by the spouse with the separate property and report it on that spouse's separate return.

Get Pub. 555, Federal Tax Information on 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 lines 8 through 22. 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 47. Pub. 519 describes this income more fully.

Note: Use line 50 to report the 4% tax on U.S. sourced gross transportation income.

3. Income exempt from U.S. tax. Complete items K and L on page 5 of Form 1040NR.

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 in the United States. See section 897 and its regulations.

Losses from such dispositions to be taken into account are limited to losses incurred in a trade or business, losses from transactions entered into for profit, and casualty or theft losses.

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 are subject to an alternative minimum tax. See the instructions for line 45.

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:

1. Land and unsevered natural products of the land, such as growing crops and timber, and mines, wells, and other natural deposits.

2. Improvements on land, including buildings, other inherently permanent structures, and structural components of these.

3. 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 Regulations section 1.897-1(b)(4).

A corporation is a U.S. real property holding corporation if the fair market value of its U.S. real property interests equals or exceeds 50% of the fair market value of its U.S. real property interests, interests in foreign real property, plus any other of its assets which are used or held for use in a trade or business.

For special rules that apply only for purposes of determining whether a corporation is a U.S. real property holding corporation, see sections 897(c)(4) and (5).

An interest in a foreign corporation is a U.S. real property interest only if the foreign corporation has elected under section 897(i) to be treated as a domestic corporation.

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

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

Stock Regularly Traded.—If any class of stock of a domestic corporation is regularly traded on an established securities market, stock of this class is a U.S. real property interest only for a person who 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 will be reported on returns filed with the Virgin Islands tax authorities. Tax on these dispositions will also be paid to the Virgin Islands tax authorities.

Tax Withholding—U.S. Real Property.—If you dispose of a U.S. real property interest, the buyer may be required to withhold tax. Include any tax withheld on line 61a or 61b of Form 1040NR. For more information, see Pub. 519.

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:

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

It does not apply to the disposition of an interest in U.S. real property discussed on page 3.

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

- (a) That you are making the election.
- (b) A complete list of all your real property, or any interest in real property, located in the U.S. (including location). (Give the legal

identification of U.S. timber, coal, or iron ore in which you have an interest.)

(c) The extent of your interest in the real property.

(d) A description of any substantial improvements on such real property.

(e) Your income from the property.

(f) The dates you owned it.

(g) Whether the election is under section 871(d) or treaty.

(h) Details of any previous elections and revocations of the real property elections.

Foreign Income Taxed by U.S.

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:

(a) Interest or dividends from the U.S. business.

(b) Income from foreign sales made by your U.S. office.

(c) Rents or royalties you received for the use of intangible property located outside the U.S. or the privilege of using it. Such property includes patents, copyrights, trademarks, and franchises.

Line-by-Line Instructions

We have provided specific instructions for most of the lines on the form. Lines that do not appear in these instructions are self-explanatory.

Name, Address, and Identifying Number

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

P. O. Box.—If your post office does not deliver mail to your home and you have a P.O. box, enter your P.O. box number instead of your present home address.

Identifying Number.—If you have a social security number or you are required to get a social security number you must use it when an identifying number is required for federal tax purposes. Apply for your social security number using Form SS-5, which you can get at Social Security Administration offices. In some cases, if you do not have a social security number or are not otherwise required to get one, you may use an IRS-issued identifying number. If an application has been made for a number but it has not been received, write "Applied for" on your tax return.

For a fiduciary, enter the employer identification number of the estate or trust.

Filing Status and Exemptions for Individuals

(Exemptions for estates and trusts are described in the instructions for line 34.)

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**, you may consider yourself single for the whole year.

If your spouse died in 1990, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1990.

Lines 1 and 2—Single Residents of Canada and Mexico, Single U.S. Nationals (American Samoans), and Other Single Nonresident Aliens.—If you check the box on line 1, 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 information.

If you were a resident of Japan or the Republic of Korea, you may claim one exemption each for yourself and for any of your children who lived with you in the United States at any time during 1990. The amount you actually deduct for exemptions is based on a proportion of your income. Pub. 519 explains how to figure the amount you should deduct.

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 FOUR** tests below 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, and
2. You paid more than half the cost to keep up your home in 1990, and
3. You lived apart from your spouse during the last 6 months of 1990, and
4. For over 6 months of 1990, your home was the principal home of your child, stepchild, adopted child, or foster child whom:

- a. you claim as a dependent, **OR**
- b. you could claim as a dependent except that the child's other parent claims him or her as a dependent under the rules explained on page 5 for **Children of Divorced or Separated Parents**.

Lines 3 and 4—Married Residents of Canada, Mexico, Japan, or the Republic of Korea, and Married U.S. Nationals.—If your spouse died in 1990, you can still file as married and claim an exemption for your spouse.

If you were a married resident of Canada or Mexico, or a married U.S. National (line 3), you can take an exemption for yourself, plus another one for your spouse if your spouse had no gross income for U.S. tax purposes and was not another U.S. taxpayer's dependent.

You can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See **Pub. 501** for more details.

If you were a married resident of Japan or the Republic of Korea (line 4), you may claim one exemption each for yourself, and for your spouse and any of your children who lived with you in the United States at any time during 1990. You may claim your spouse's exemption only if your spouse had no income from United States sources and is not another taxpayer's dependent. The amount you actually deduct for exemptions is based on a proportion of your income. **Pub. 519** explains how to figure the amount you should deduct.

Line 6—Qualifying Widow(er) With Dependent Child.—If your spouse died in 1988 or 1989 and you did not remarry in 1990, you may be able to file as qualifying widow(er) with dependent child and use joint return tax rates for 1990. You may check the box on line 6 if **ALL SIX** of the following apply:

1. You were a resident of Mexico, Canada, Japan, or the Republic of Korea, or a U.S. National.
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
3. This child lived in your home for all of 1990 (except for temporary absences, such as for vacation or school).
4. You paid over half the cost of keeping up the home for this child.
5. 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.
6. You could have filed a joint return with your spouse the year he or she died. Whether you actually filed jointly does not matter.

Do not claim an exemption for your spouse.

Exemptions.—Exemptions are amounts you can deduct from income connected with a U.S. trade or business. Generally, you can always take an exemption for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself. If you were a resident of Mexico, Canada, Japan, or the Republic of Korea, or a U.S. National (American Samoan), you may be able to take other exemptions as well. See **Pub. 519** for details.

Line 7c—Dependents.—Only residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. nationals may claim exemptions for their dependents.

You can take an exemption for each of your dependents who was alive during some part of 1990. This includes a baby born in 1990 or a person who died in 1990.

Column (1). Enter the name of each dependent. If you have more than five dependents, show the information requested in columns (1) through (5) for each of those dependents on an attached statement.

Column (2). If your dependent was under age 2 on December 31, 1990, put a check mark in column (2).

Column (3). If your dependent was age 2 or older on December 31, 1990, you must enter his or her social security number. If you do not or if the number entered is incorrect, you may have to pay a \$50 penalty.

If your dependent does not have a social security number, a number may be obtained by filing **Form SS-5** with a Social Security Administration office. If your dependent lives in Canada or Mexico, see **Pub. 501** for details on how to get a social security number for this dependent. If your dependent does not have a number by the time you are ready to file your return, apply for one and enter "Applied for" in column (3).

Column (4). Enter your dependent's relationship to you. For example, if the dependent is your child, enter "son" or "daughter."

Column (5). Enter the number of months your dependent lived with you during 1990. (Do not enter more than 12.) Temporary absences such as school or vacation are counted as time living in your home. If your dependent was born, or died, during 1990, enter "12" in this column.

Children Who Didn't Live With You Due to Divorce or Separation. If you are claiming a child who didn't live with you under the rules for **Children of Divorced or Separated Parents**, enter the total number of such children on the line to the right of line 7c labeled "No. of your children on 7c who: didn't live with you due to divorce or separation." If you put a number on this line, you must do one of the following:

- Check the box on line 7d for pre-1985 agreements if you have such an agreement that states you can claim the child as your dependent.
- Attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it states that you can claim the child as your dependent, you may attach a copy of certain pages from the decree or agreement instead of **Form 8332**. Get **Pub. 504**, Tax Information for Divorced or Separated Individuals, for details.

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 "No. of other dependents on 7c."

Children of Divorced or Separated Parents. The parent who has custody of a child for most of the year (**the custodial parent**) can generally take the exemption for that child if the child's parents together paid over half of the child's support. This general rule also applies to parents who did not live together at any time during the last 6 months of the year. But the parent who does not have custody, or who has the child for the shorter time (**the noncustodial parent**), may take the exemption if **either (a) or (b)** below applies.

- (a) The custodial parent signs **Form 8332**, or similar statement, agreeing not to claim an exemption for the child in 1990.
- (b) A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the

noncustodial parent can take the exemption and he or she gave at least \$600 for the child's support in 1990. (This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the exemption.)

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you do round off, do so for all amounts. However, 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. **Example.** You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On **Form 1040NR**, line 8, you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28).

Income Effectively Connected With U.S. Trade or Business

Lines 8 through 22

Pub. 519 explains how income is classified and what income you should report here. The instructions for this section assume that 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.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out.

Include in this total

- The amount that should be shown in Box 10 on **Form W-2**. Report all wages, salaries, and tips you received, even if you do not have a **Form W-2**.
- Tips received that you did not report to your employer. (Show any social security tax due on these tips on line 48—see the instructions on page 10.)

You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a lesser amount with adequate records. Allocated tips should be shown in Box 7 of your W-2 form(s). They are not included in Box 10 of your W-2 form(s). For information on allocated tips, get **Pub. 531**, Reporting Income From Tips.

- Corrective distributions of excess salary deferrals.

- Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.
- Disability pensions if you have not reached the minimum retirement age set by your employer.

Note: Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on **Form W-2P** (other than payments from an IRA) are reported on lines 18a and 18b of Form 1040NR. However, you must report this income on line 74 if it is not effectively connected with a U.S. trade or business. Payments from an IRA are reported on lines 17a and 17b.

- Payments by insurance companies, etc. not included on Form W-2. If you received sick pay or a disability payment that is effectively connected with your U.S. trade or business from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick pay or disability income.

- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given you at work if they were provided for your employer's convenience. Also don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.

- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.

- Any amount your employer paid for your moving expenses (including the value of services furnished in kind) that is not included in Box 10 on Form W-2.

Note: You must report on line 8 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax-exempt organization.

For more details on reporting income received in the form of goods, property, meals, stock options, etc. get **Pub. 525**, Taxable and Nontaxable Income.

Employer-Provided Vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your W-2 form, you may be able to deduct the business use of the vehicle. But you must use **Schedule A**, Itemized Deductions, and **Form 2106**, Employee Business Expenses, to do so. (The total annual lease value of the vehicle should be shown in Box 16 of your W-2 form or on a separate statement.) For more details, get **Pub. 525**.

Excess Salary Deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) or the Federal Thrift Savings Fund) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17. The total amount that may be deferred

for 1990 under all plans is generally limited to \$7,979. But amounts deferred under a tax-sheltered annuity plan may have a higher limit. Get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for details. Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Employer-Provided Dependent Care Benefits (DCB). If you received benefits under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use **Form 2441**, Child and Dependent Care Expenses, to do so. The benefits should be shown in Box 15 of your W-2 form(s).

First, go to Form 2441 and complete Parts I and III. Line 25 of that form shows any excluded benefits. Line 26 shows the taxable benefits, if any. Include the taxable benefits from line 26 on Form 1040NR, line 8. On the dotted line next to line 8, write "DCB."

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

If you received interest not effectively connected with a U.S. trade or business, report it on page 4, 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.

Report any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook.

Interest credited in 1990 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1990 income. For details, get **Pub. 550**, Investment Income and Expenses.

For information on reporting Original Issue Discount (OID), get **Pub. 1212**, List of Original Issue Discount Instruments.

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**.

Line 9b—Tax-Exempt Interest Income.— If you received any tax-exempt interest (such as from municipal bonds), report it on line 9b. Include in this amount any exempt-interest dividends from a mutual fund or other regulated investment company. Do not report interest earned on your IRA on line 9b.

Line 10—Dividend Income.— Enter your total dividends from assets effectively connected with a U.S. trade or business. Dividends include:

Ordinary dividends. These are paid out of earnings and profits and are ordinary income. Any dividend you received is an ordinary dividend unless the paying corporation tells you otherwise.

Capital gain distributions. If you have other capital gains or losses, enter your capital gain distributions on **Schedule D (Form 1040)**. If you don't need **Schedule D**

to report any other gains or losses, enter your capital gain distributions on Form 1040NR, line 15.

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.

Note: Generally, payments from a money market fund are dividends.

Line 11—Taxable Refunds of State and Local Income Taxes.— If you received a refund, credit, or offset of state or local income taxes in 1990 that you paid and deducted before 1990, you may have to report all or part of this amount as income if your itemized deduction (on Form 1040NR OR **Schedule A (Form 1040)**) for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may receive **Form 1099-G**, or similar statement, showing the refund.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Form 1040NR or **Schedule A (Form 1040)**.

If you need help in figuring this amount, please get **Pub. 525**.

If, on **Schedule A (Form 1040NR)**, page 3, you deduct state or local income taxes you paid in 1990, do not reduce that deduction by any tax refund for an earlier year. However, if the refund is for 1989 and you made a 1989 estimated state income tax payment in 1990, see **Pub. 525**.

Line 12—Scholarship and Fellowship Grants.— If you received a scholarship or fellowship that was granted after August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form.

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 here and show any nontaxable part on line 28. 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 1042S** or **Form W-2** you received from the college or institution. If you did not receive a 1042S or W-2 form, attach a statement from the college or institution (on their letter head) 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 (Form 1040)**. Enter on line 13 your net profit or (loss) from **Schedule C**.

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you deal 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, please see the instructions for **Schedule C (Form 1040)** and get **Pub. 334, Tax Guide for Small Business**.

Line 14—Capital Gain or (Loss).—Please 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**.

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 the gain or loss is treated as effectively connected with that trade or business. See **Dispositions of U. S. Real Property Interests** on page 3.

Line 15—Capital Gain Distributions.—If you do not need **Schedule D (Form 1040)** for other capital transactions, enter your capital gain distributions on line 15.

If you have other capital gains or losses, include these distributions on **Schedule D (Form 1040)**.

Line 16—Other Gains or (Losses).—If you sold or exchanged assets used in a U.S. trade or business, see the instructions for **Form 4797**. Enter the ordinary gain or (loss) from Part II of **Form 4797**. You may also need **Pub. 544**.

Lines 17a and 17b—IRA Distributions.—Use lines 17a and 17b to report effectively connected payments (distributions) you received from your individual retirement arrangement (IRA). This includes regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. But if this income is not effectively connected with your U.S. trade or business, report it on line 74 of **Form 1040NR**. Generally, you will receive either a **Form 1099-R** or **Form W-2P** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1990 or an earlier year or you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 17a and 17b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 18a and 18b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 17b; no entry is required on line 17a. If only part is taxable, enter the total amount on line 17a and the taxable part on line 17b.

Caution: If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. Get **Form 5329** for details.

Nondeductible Contributions. If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable.

If you made any nondeductible contributions for 1990, get **Pub. 590, Individual Retirement Arrangements (IRAs)**, and **Form 8606** to figure the taxable part of your IRA distribution. Enter the total distribution on line 17a and the taxable part on line 17b.

If all of your nondeductible contributions were made for years before 1990, use **Form 8606** to figure the taxable part of your distribution by following the instructions for line 11 of that form. Enter the total distribution on line 17a and the taxable part on line 17b.

Rollovers. Use lines 17a and 17b to report a rollover from one IRA to another IRA. Enter the total distribution on line 17a. If the total on line 17a was rolled over, enter zero on line 17b. If the total was not rolled over, enter the part not rolled over on line 17b. But, if you ever make nondeductible contributions to any of your IRAs, use **Form 8606** to figure the taxable part to enter on line 17b.

For more details, see **Pub. 590**.

Lines 18a and 18b—Pensions and Annuities.—Use lines 18a and 18b to report effectively connected pension and annuity income you received (including disability pensions received after you reach the minimum retirement age set by your employer). Also, use these lines to report payments (distributions) from profit-sharing plans, retirement plans, and employee-savings plans. See page 8 for information 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 74 of **Form 1040NR**.

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

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

In general, you should receive a **Form W-2P** or **Form 1099-R** showing the amount of your pension or annuity. Be sure to attach **Form W-2P** to **Form 1040NR**. **Do not** use lines 18a and 18b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 8. Also, **do not** use lines 18a and 18b to report social security or railroad retirement benefits shown on **Forms SSA-1042S** and **RRB-1042S**. Instead, see the instructions on page 14.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to additional taxes. For details, Get **Pub. 575, Pension and Annuity Income (Including Simplified General Rule)**.

Fully Taxable Pensions and Annuities. Your pension or annuity payments are fully taxable if:

- you did not contribute to the cost of your pension or annuity, or
- you used the 3-Year Rule and you got back tax free your entire cost before 1990.

Fully taxable pensions and annuities also include military retirement pay shown on **Form W-2P**, and any taxable railroad retirement benefits from Box 12 of **Form RRB-W-2P**. If you received **Form RRB-W-2P** and an amount is shown in Box 13 of your form, see **Pub. 575**.

If your pension or annuity is fully taxable, enter it on line 18b; no entry is required on line 18a.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your **Form W-2P** 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 (Nonsimplified Method)**. But, if your annuity starting date (defined below) was after July 1, 1986, you may be able to use the Simplified General Rule explained below to figure the taxable part of your pension or annuity. If you want IRS to figure the taxable part, submit a ruling request before the due date of your return (including extensions). For details on how to do this, see **Pub. 939**.

If your **Form W-2P** shows a taxable amount, you may report that amount on line 18b. But, you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 18b; enter the total you received on line 18a.

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

Simplified General Rule. Using this method will usually result in at least as much of the pension or annuity being tax free each year as under the General Rule or as figured by IRS. You qualify to use this simpler method if **ALL FOUR** of the following apply:

1. Your annuity starting date was after July 1, 1986.
2. The pension or annuity payments are for (a) your life, or (b) your life and that of your beneficiary.
3. The pension or annuity 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, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you qualify, use the worksheet on page 8 to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in **Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits**, instead of the one below. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2

of the worksheet even if you received a Form W-2P showing a taxable amount. (The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount.) Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

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, get Pub. 575.

Note: 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 deceased former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 18a and 18b to report a rollover from one qualified employer's plan to another or to an IRA.

Distributions that may be rolled over are generally reported to you on Form 1099-R or Form W-2P. Enter the total distribution on line 18a. If the total on line 18a (minus any contributions that were taxable to you when made) was rolled over, enter zero on line 18b. Otherwise, enter the taxable part of the distribution that was not rolled over on line 18b. 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, you should receive a Form 1099-R showing the amount of the distribution. If you received an early distribution from a qualified retirement plan and the total amount was not rolled over, you may owe an additional tax. You may also owe additional tax if you received an excess distribution from a qualified retirement plan. For details, get Form 5329.

Enter the total distribution on line 18a and the taxable part on line 18b unless:

- You chose to report the amount, if any, shown in Box 3 of your Form 1099-R on Schedule D (Form 1040), or
- You were born before 1936, you meet certain other conditions, and you choose to use Form 4972, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. In these cases, you may pay less tax on the distribution. For details, get Form 4972.

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 18a or 18b of Form 1040NR.

Line 19—Rents, Royalties, Partnerships, Estates, Trusts, etc.— Use Schedule E (Form 1040) to report income or losses from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 19 the income or (loss) from Schedule E that is effectively connected with your U.S. business.

Line 20—Farm Income or (Loss).— Use Schedule F (Form 1040) to report farm income and expenses. Enter on line 20 your net profit or (loss) from Schedule F.

Line 21—Unemployment Compensation.— Use line 21 to report unemployment compensation (insurance) you received. By January 31, 1991, you should receive a Form 1099-G showing the total amount paid to you during 1990.

If you received an overpayment of unemployment compensation in 1990 and you repaid it in 1990, subtract the amount you repaid from the total amount you received. Enter the result on line 21. Also write "repayment" and the amount you repaid on the dotted line next to line 21.

Note: Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. Report them on Form 1040NR, line 8.

Line 22—Other Income.— Use line 22 to report any income effectively connected with your U.S. business that you cannot find a place for on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. Examples of income to be reported on line 22 are:

- Amounts recovered on bad debts that you deducted in an earlier year.
- Repayments of expenses that you deducted in an earlier year if they reduced your tax.

For more information, see **Miscellaneous Taxable Income in Pub. 525, Taxable and Nontaxable Income.**

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1990, enter it as a minus figure in parentheses on line 22. Attach a statement showing how you figured the amount. Get Pub. 536, Net Operating Losses, for more details.

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

Worksheet for Simplified General Rule (keep for your records)

- Enter the total pension or annuity payments received this year. Also enter this amount on Form 1040NR, line 18a 1. _____
- Enter your cost in the plan at the annuity starting date, plus any death benefit exclusion 2. _____
- Age at annuity starting date:
(see instructions above) Enter: _____

55 and under	300	} 3. _____
56-60	260		
61-65	240		
66-70	170		
71 and older	120		

- Divide the amount on line 2 by the number on line 3. Enter the result 4. _____
- Multiply the amount on line 4 by the number of months for which this year's payments were made. Enter the result. If your annuity starting date was before 1987, also enter this amount on line 8; skip lines 6 and 7. Otherwise, go to line 6 5. _____
- Enter the amount, if any, recovered tax free in years after 1986. 6. _____
- Subtract line 6 from line 2. Enter the result 7. _____
- Compare the amounts on lines 5 and 7 above. Enter the smaller of the two amounts here. 8. _____
- Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also enter this amount on Form 1040NR, line 18b. If your Form W-2P shows a larger amount, use the amount on this line instead of the amount from Form W-2P. 9. _____

Note: If you had more than one pension or annuity that is partially taxable, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 18b. Enter the total pension or annuity payments received in 1990 on Form 1040NR, line 18a.

Adjustments

Lines 24 through 28

Adjustments are amounts you can subtract from your income effectively connected with a U.S. trade or business.

Line 24—Individual Retirement Arrangement (IRA) Deduction.—Use line 24 to deduct contributions to your 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 in 1990, 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 are married filing a separate return and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1990.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan during 1990, you can take a full IRA deduction.

Covered by a Retirement Plan. Your Form W-2 should have the "Pension Plan" box in Box 6 checked if you were covered by your employer's plan. This box should be checked even if you were not vested in the plan. You are also covered by a plan if you are self-employed and have a Keogh retirement plan.

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

Line 25—Self-Employed Health Insurance Deduction.—If you were self-employed and had a net profit for the year, or if you received wages in 1990 from an S corporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But you may not take the deduction if you were eligible to participate in any subsidized health plan maintained by your employer or your spouse's employer. For more details, get Pub. 535, Business Expenses.

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

Worksheet (keep for your records)

1. Enter the amount paid for health insurance for 1990 for you, your spouse, and dependents _____
2. Percentage used to figure the deduction $\times .25$ _____
3. Multiply the amount on line 1 by the percentage on line 2 _____
4. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 26. _____
5. Compare the amounts on lines 3 and 4 above. Enter the smaller of the two amounts here and on Form 1040NR, line 25. _____

*Earned Income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were a more than 2% shareholder in an S corporation, earned income is your wages from that corporation.

Line 26—Keogh Retirement Plan and Self-Employed SEP Deduction.—If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or SEP on line 26. Deduct payments for your employees on Schedule C or F (Form 1040).

Caution: You must be self-employed to claim the Keogh deduction. There are two types of Keogh plans:

- A defined-contribution plan has a separate account for each person. Benefits are based on the amount paid to each account.
- Payments to a defined-benefit plan are determined by the funds needed to give a specific benefit at retirement. If you deduct payments to this kind of plan, write "DB" to the left of line 26.

For more details, including limits on the amount you can deduct, get Pub. 560, Retirement Plans for the Self-Employed.

Line 27—Penalty on Early Withdrawal of Savings.—The Form 1099-INT or, if applicable, Form 1099-OID given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form 1040NR, line 9a.)

Line 28—Scholarship and Fellowship Grants Excluded.—See the line 12 instructions and Pub. 519.

Line 29—Total Adjustments.—Add lines 24 through 28 and enter the total on line 29. Also, include in the total on line 29 any of the following adjustments. (They must be connected with effectively connected income.)

Qualified Performing Artists. If you are a qualified performing artist, include in the total on line 29 your performing arts-related expenses from line 11 of Form 2106, Employee Business Expenses. Write the amount and "Form 2106" on the dotted line next to line 29.

Forestation/Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C or F (Form 1040) for this activity, include your deduction in the total on line 29. Write the amount and "Reforestation" on the dotted line next to line 29.

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 in the total on line 29 the amount you repaid in 1990. Write the amount and "Sub-pay TRA" on the dotted line next to line 29. Or, you may be able to claim a credit against your tax instead. Get Pub. 525 for more details.

Line 30—Adjusted Gross Income.—If line 30 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. If you do not wish to carry

back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more information, get Pub. 536.

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

Lines 32 through 37

Line 32—Itemized Deductions.—Enter total itemized deductions from Schedule A. The instructions on pages 13 and 14 explain how to figure this amount.

Line 34—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 \$2,050 by the number of exemptions entered on line 7e. However, 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, get Pub. 519.

If you are filing for an estate, enter \$600 on line 34. If you are filing for a trust whose governing instrument requires it to distribute all its income currently, enter \$300 on line 34. Any other trust is allowed an exemption of \$100.

Line 36—Tax.—To figure your tax, use one of the following methods.

Tax Table. If your taxable income is less than \$50,000, you MUST use the Tax Table to find your tax, unless you are required to file Form 8615 (see below). Be sure you use the correct column in the Tax Table. If you checked Filing Status Box 3, 4, or 5, you must use the Married filing separately column. When you find the correct tax, enter that amount on line 36.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more, OR you are filing for an estate or trust.

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1991, and who had more than \$1,000 of investment income (such as taxable interest or dividends) that is effectively connected with a U.S. trade or business. However, if neither of the child's parents was alive on December 31, 1990, do not use Form 8615 to figure the child's tax.

Note: If you are filing Form 8814, Parent's Election To Report Child's Interest and Dividends, include in your total for line 36 the tax from Form 8814, line 8. Also enter that tax and "Form 8814" next to line 36.

If you are a married resident of Canada, get Pub. 597, Information on the United States-Canada Income Tax Treaty.

Line 37—Additional Taxes.—Check the box(es) on line 37 to report any of the additional taxes from:

Form 4970, Tax on Accumulation Distribution of Trusts, or

Form 4972, Tax on Lump-Sum Distributions.

Credits

Lines 39 through 43

Line 39—Credit for Child and Dependent Care Expenses.—You may be able to take a credit for payments you made for child and disabled dependent care while you worked or looked for work. But you must have had income from a job or through self-employment to do so.

The credit is allowed if you kept up a home that included a child **under age 13** or your dependent who could not care for himself or herself. Use **Form 2441** to figure the credit. To take the credit, you must show on **Form 2441** the name, address, and identifying number of the person or organization who provided the care. You may use **Form W-10** to get this information from the care provider.

For more details, including special rules that apply to divorced or separated parents, see **Form 2441** and its instructions and **Pub. 503**, Child and Dependent Care Expenses.

Line 40—Foreign Tax Credit.—**Form 1116** shows how to figure a 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 U.S.** 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 41—General Business Credit.—Complete line 41 if you can take any of the following credits. If you have two or more of these credits, a credit carryforward, or a general business credit from a passive activity, you must also complete **Form 3800** to figure the total credit. Enter on line 41 the amount from **Form 3800**. Also be sure to check the box on line 41 for **Form 3800**. If you have only one credit, enter on line 41 the amount of the credit from the form. Also, check the second box on line 41 and write in the form number for that credit.

Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see **Form 3468**.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use **Form 5884** to figure the credit.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use **Form 6478** to figure the credit.

Form 6765, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use **Form 6765** to figure the credit.

Form 8586, Low-Income Housing Credit and Schedule A (**Form 8609**), Annual Statement. If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use **Form 8586** and Schedule A (**Form 8609**) to

figure the credit. Also complete and attach **Form 8609**, Low-Income Housing Credit Allocation Certificate.

Line 42—Credit for Prior Year Minimum Tax.—You may be able to take this credit if you paid alternative minimum tax in 1987, 1988, or 1989. Get **Form 8801**, Credit for Prior Year Minimum Tax, to see if you qualify for the credit.

Line 43—Add amounts on lines 39 through 42 and enter the total on line 43. Also include in the total on line 43 any of the following credits.

Mortgage Interest Credit. You may be able to take a credit for part of the interest you paid on your home mortgage if you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or make improvements to your main home. You must complete and attach **Form 8396**, Mortgage Interest Credit, to figure the amount of the credit to include in your total for line 43. Write the amount and "MIC" (mortgage interest credit) on the dotted line next to line 43.

Credit for Fuel From a Nonconventional Source. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 43. Write the amount and "FNS" on the dotted line next to line 43.

Other Taxes

Lines 45 through 51

Line 45—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 at least a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251**, for individuals; **Form 8656** for fiduciaries.

To see if you should complete **Form 6251**, add to your adjusted gross income from line 31 all adjustments and tax preference items that apply to you (see the list below). If the total is more than the dollar amount shown below for your filing status, fill out **Form 6251**.

- \$40,000 if qualifying widow(er) with dependent child.
- \$30,000 if single.
- \$20,000 if married filing separately.

Adjustment and Tax Preference Items:

1. Accelerated depreciation.
2. Amortization of certified pollution-control facilities.
3. Income from the exercise of incentive stock options figured under section 83 in excess of the amount actually reported on your return.
4. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds).

5. Intangible drilling costs.
6. Depletion.
7. Circulation and research and experimental expenditures.
8. Mining exploration and development costs.
9. Tax shelter farm losses.
10. Passive activity losses.
11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on your return.
12. Installment sales of certain property.

Note: A child under age 14 may owe the alternative minimum tax if the total of the child's adjusted gross income from line 31 plus the above items is more than the sum of \$1,000 plus the child's earned income.

Fiduciaries, get **Form 8656** and its instructions to see if you are liable for this tax.

A net gain on disposing of U.S. real property interests may be subject to the alternative minimum tax. Use **Form 6251** and the following worksheet to figure the tax.

Worksheet

First complete **Form 6251** through line 14, and enter a tentative amount on line 15. Then make the following computation:

- A Enter the amount from **Form 6251**, line 8 _____
- B Enter your net U.S. real property gain for the tax year _____
- C Enter the smaller of A or B _____
- D Enter 21% of line C _____

If the amount on line D is more than the amount you entered on **Form 6251**, line 15, use that amount instead for line 15. Then complete the rest of **Form 6251** using the correct amount on line 15. Enter the amount (if any) from **Form 6251**, line 19, on **Form 1040NR**, line 45. If the alternative minimum tax applies, attach **Form 6251** and a copy of this page to your return.

Line 46—Recapture Taxes.—You may owe the tax computed on **Form 4255**, Recapture of Investment Credit, if you disposed of investment credit property or changed its use before the end of its useful life or recovery period. See **Form 4255** for details. If you owe this tax, check the box for **Form 4255** and enter any tax due on line 46. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe the tax computed on **Form 8611**.

Line 48—Social Security Tax on Tip Income Not Reported to Employer.—If you received tips of \$20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you must report in income, you must pay the social security or railroad retirement (RTTA) tax on the unreported tips. If you reported the full amount to your employer but the social security or RTTA tax was not withheld, you must pay it unless the rules discussed under **Uncollected Employee Social Security and RTTA Tax on Tips** (line 51) apply.

To figure the amount of social security tax on the tips, complete **Form 4137**, Social Security Tax on Unreported Tip Income, and attach it to your Form 1040NR. Enter the tax on line 48.

To determine the amount of RRTA tax on the tips, contact your nearest Railroad Retirement Board office. Enter the tax on line 48. Write 'RRTA' on the dotted line next to line 48.

Be sure all your tips are reported as income on Form 1040NR, line 8.

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

Line 49—Tax on Qualified Retirement Plans (Including IRAs).—You may owe this tax if any of the following applies:

1. You received any early distributions from a qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheltered annuity plan.
2. You received any excess distributions from a plan mentioned in 1 above.
3. You made excess contributions to your IRA.
4. You had excess accumulations in a qualified pension plan (including an IRA).
5. You received any amount under a modified endowment contract entered into after June 20, 1988.

If any of the above applies, get **Form 5329** and its instructions to see if you owe this tax. Enter the tax from Form 5329 on Form 1040NR, line 49.

Caution: Be sure to include in income on line 17 or line 18, whichever applies, any early distributions you received from qualified retirement plans.

Line 50—Transportation Tax.—Nonresident alien individuals are subject to a 4% tax on U.S. sourced 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, 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 where your tax home (as defined in section 911(d)(3)) is located, or because the country where your tax home is located does not impose tax on the shipping or

aircraft income of U.S. persons. If you are exempt from the tax for any of these reasons, you must attach a statement to Form 1040NR identifying your tax home and the treaty, note, or law and provisions under which you claim exemption from the tax.

You must attach a schedule to your return that includes the following information (if applicable) for each trip to or from the United States.

- Type of activity generating income (e.g. partner in leasing partnership; owner/lessor; operator/lessee; management company; etc.).
- Breakdown of total transportation income by type of income (e.g. freight, passenger fare, container rental, services in connection with the use of vessel or aircraft).
- Any other information that may be required by regulations.

Line 51—Total Tax.—Add lines 44 through 50. Enter the total on line 51. Also include in the total on line 51 any of the following that apply.

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business, and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get **Pub. 560**, Retirement Plans for the Self-Employed, for more details.

Include the amount of the penalty in your total for line 51. Write the amount and 'Section 72(m)(5)' on the dotted line next to line 51.

Advance Earned Income Credit (AEIC) Payments. If you received AEIC payments, include them in the total on line 51. Write the amount and 'AEIC' on the dotted line next to line 51. These payments should be shown in Box 8 of your W-2 form(s).

Note: Figure the earned income credit you can actually take on the worksheet in the 1990 Form 1040 Instructions and enter it on line 54.

Uncollected Employee Social Security and RRTA Tax on Tips. If you did not have enough wages to cover the social security tax or railroad retirement (RRTA) tax due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Include that amount in the total on line 51. Write the amount and 'Uncollected Tax on Tips' on the dotted line next to line 51.

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment, you must pay a tax equal to 20% of this excess payment. Include the amount of this tax in your total for line 51. Write the amount and 'EPP' on the dotted line next to line 51.

If you received a **Form W-2** that includes a parachute payment, the amount of tax on any excess payment should be identified with code **K** in Box 17 of Form W-2. Include the amount from Box 17 in the total for line 51.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 51.

Payments

Lines 52 through 61b

Line 52—Federal Income Tax Withheld.—Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, W-2P, and 1099-R**. Enter the total on line 52. The amount of Federal income tax withheld should be shown in Box 9 of Form W-2, Box 2 of Form W-2G, Box 11 of Form W-2P, and Box 4 of Form 1099-R.

If line 52 includes amounts withheld as shown on Form 1099-R, check the box on line 52.

Backup Withholding. If you were subject to backup withholding on dividends, interest income, or other income you received during 1990, include the amount withheld in the total on line 52. This should be shown in Box 2 of Form 1099-DIV and in Box 4 of the other 1099 forms. Be sure to check the box on line 52.

Line 53—1990 Estimated Tax Payments.—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1990. Include any overpayment from your 1989 return that you applied to your 1990 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 1990, the Service Center where you made the payments, and the name(s) and social security number(s) under which the payments were made.

Line 54—Earned Income Credit.—The earned income credit is available only to certain people. You may be able to take the credit if:

- Your filing status is qualifying widow(er) with dependent child, and
- You had a child living with you in your main home in the U.S. for the whole year and
- You had earned income for 1990, and
- Your earned income and your adjusted gross income must each be less than \$20,264.

If you believe that you can take the credit, see **Earned Income Credit** (line 57) on page 23 of the 1990 Instructions for Form 1040. If you can take the credit, enter on Form 1040NR, line 54, the credit from line 7 or line 8c, whichever applies, of the worksheet on page 24 of the Form 1040 Instructions. This credit can be as much as \$953.

Line 55—Amount Paid With Form 4868 (Extension of Time To File).—If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR, enter the amount you paid with that form. Also include any amounts paid with **Form 2688**.

Line 56—Excess Social Security Tax and RRTA Tax Withheld—More Than One Employer.

Excess Social Security Taxes Withheld. If you had more than one employer for 1990 and your total wages were over \$51,300, your employers may have withheld too much social security tax. If so, you can take a credit for the excess amount on line 56. Use the worksheet below to figure any excess social security taxes.

If any one employer withheld more than \$3,924.45 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess Railroad Retirement (RRTA) Taxes Withheld. For 1990 no more than \$5,791.35 in RRTA tax should have been withheld from your pay. If any one railroad employer withheld more than that amount, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Do not use the worksheet below if you had any RRTA tax withheld from your pay. Instead, get **Pub. 505, Tax Withholding and Estimated Tax**, to figure the amount of any excess RRTA or social security taxes withheld if either of the following applies to you:

- You had more than one railroad employer and you paid more than \$5,791.35 in RRTA tax in 1990, or
- You had both RRTA tax and social security tax withheld from your wages in 1990 and the total withheld was more than \$3,924.45.

Caution: If you were a government employee who paid *only* the 1.45% Medicare (hospital insurance benefits) tax on your government wages, **do not** include on line 1 of the worksheet below the Medicare tax withheld from your government wages. See the instructions for line 58 to see if you can take a credit for excess Medicare tax paid.

Worksheet (keep for your records)

1. Add all social security tax withheld (but not more than \$3,924.45 for each employer). Enter the total here	_____
2. Enter any uncollected social security tax on tips included in the total on Form 1040NR, line 51	_____
3. Add lines 1 and 2	_____
4. Social security tax limit	<u>3,924.45</u>
5. Subtract line 4 from line 3. Enter this amount on line 56	_____

Line 57—Credit for Federal Tax on Fuels.—If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks, please attach **Form 4136**. Enter the credit on line 57. For more information, get **Pub. 225, Farmer's Tax Guide**, or **Pub. 378, Fuel Tax Credits and Refunds**.

Line 58—Regulated Investment Company Credit.—Enter on this line the total amount of the credit from **Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains**. Be sure to attach Copy B of Form 2439. Also include on line 58 any Excess Medicare Tax Credit.

Excess Medicare Tax Credit. If you were a Federal, state, or local government employee whose wages in 1990 were subject **only** to the 1.45% Medicare (hospital insurance benefits) tax, and you had other social security or RRTA wages that when added to your government wages total more than \$51,300, too much Medicare tax may have been withheld. If so, you may take a credit against your income tax. Use **Form 4469, Excess Medicare Tax Credit**, to figure the credit. Include the amount of the credit in your total for line 58. On the dotted line next to line 58, write "Form 4469" and show the amount.

Line 59—Credit for Amount Paid With Form 1040C.—Enter any amount you paid with Form 1040C for 1990.

Lines 60a and 60b—U.S. Tax Withheld at Source.—Enter on line 60a the amount you show on line 78, page 4. Enter on line 60b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042S, SSA-1042S, RRB-1042S, 8805**, or similar form.

Lines 61a and 61b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.—Enter on line 61a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 61b any tax withheld on dispositions of U.S. real property interest from **Form(s) 1042S**.

Refund or Amount You Owe Lines 63 through 67

Line 63—Amount Overpaid (If line 62 is larger than line 51).—Subtract line 51 from line 62 and enter the result on line 63. If line 63 is under \$1, we will send a refund only on written request.

If the amount you overpaid is large, get a copy of **Form W-4, Employee's Withholding Allowance Certificate**, from your employer to see if you are entitled to additional allowances. If you are, file a new Form W-4 with your employer to change the amount of income tax to be withheld from your 1991 wages.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods that could reduce your withholding.

For more details, see your employer or get **Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations**.

Line 64—Refund.—Enter the amount from line 64 that you want refunded to you.

Line 65—Applied to 1991 Estimated Tax.—Enter on this line the amount of overpayment you want applied to your estimated tax for 1991.

Line 66—Amount You Owe (If line 51 is larger than line 62).—Subtract line 62 from line 51 and enter the result. This is the amount you owe.

Attach your check or money order for the full amount when you file. **Do not** include any estimated tax payments in your check or money order. If line 66 is under \$1, you do not have to pay.

Line 67—Estimated Tax Penalty.—If line 66 is at least \$500 and it is more than 10% of the tax shown on your return, or you underpaid your 1990 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210 (Form 2210F for farmers and fishermen)** to see if you owe a penalty and to figure the amount. If you want, IRS will figure the penalty for you and send you a bill. But see **Lowering Your Penalty**, below.

Figuring the Penalty. If you choose to figure the penalty yourself on Form 2210 (or 2210F), enter the penalty amount on Form 1040NR, line 67. Do not attach Form 2210 to your return. Add the penalty amount to any tax due and show the total on line 66. If you are due a refund, subtract the penalty amount from the overpayment you show on line 63.

If you leave line 67 blank, IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the notice date.

Lowering Your Penalty. If any of the conditions below applies to you, you may be able to lower the amount of your penalty. But you must complete and attach Form 2210 (or 2210F) to your return to do so. On the dotted line next to line 67, you must indicate (as explained in the instructions for Form 2210 or 2210F) if any of the following conditions applies to you:

- You claim a waiver, or
- Your income varied during the year and you use the annualized income installment method to figure your required installment payments, or
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

For more details, see the instructions for Form 2210 (2210F).

Income Tax Withholding for 1991

If you do owe tax for 1990, you may want to increase the amount of income tax withheld from your pay for 1991.

For more details, get **Pub. 505** or **Pub. 515**.

Signature

See the instructions under "Reminders" on page 15 for the signature area after you complete pages 3, 4, and 5 of the form.

Itemized Deductions State and Local Income Taxes Lines 1a through 2

You can deduct state and local income taxes that you paid or that were withheld from your salary during 1990 on income connected with a U.S. trade or business. If, during 1990, you received any refunds of income tax paid in earlier years, do not subtract them from the amount you deduct here. See the instructions for Form 1040NR, line 11.

Gifts to U.S. Charities Lines 3a through 4

You may deduct what you actually 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 IRS.

Caution: If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received. For more information, get **Pub. 526, Charitable Contributions.**

Contributions You MAY Deduct

Contributions may be in cash (keep cancelled 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 above. 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 don't deduct any amounts that were repaid to you.)

Limit on the amount you may deduct. If any of the following applies, get **Pub. 526** to figure the amount of your deduction:

- Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040NR, line 31,
- Your gifts of capital property to certain organizations are more than 20% of Form 1040NR, line 31, or
- 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.
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

Example. You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.

- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- The 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:
 - a. Individuals.
 - b. Foreign organizations.
 - c. Groups that are run for personal profit.
 - d. Groups whose purpose is to lobby for changes in the laws.
 - e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

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:

a. How you figured the property's value at the time you gave it. (If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.)

b. 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.

c. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.

d. Any conditions attached to the gift.

Note: If your total deduction for gifts of property is over \$500 or if you gave less than your entire interest in the property, or you made a qualified conservation contribution under section 170(h), your records should contain additional information. Get **Pub. 526** for details.

Line 3a. Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 3b. 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.** If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limitations that could result in a carryover of contributions. See **Form 8283** and its instructions for details.

Line 3c. Enter on line 3c any carryover of contributions that you were not able to deduct in an earlier year because they exceeded your adjusted gross income limit. See **Pub. 526** for details on how to figure a carryover.

Casualty and Theft Losses

Line 5

Use line 5 to report any casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Complete and attach **Form 4684, Casualties and Thefts**, to figure your loss. Enter on line 5 the amount of loss from **Form 4684.**

Losses You MAY Deduct.—You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes. 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—

a. The amount of **EACH** separate casualty or theft loss is more than \$100, and

b. The total amount of **ALL** losses during the year is more than 10% of your adjusted gross income on Form 1040NR, line 31.

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

Losses You MAY NOT Deduct.—

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 7b 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 more details, get **Pub. 547, Nonbusiness Disasters, Casualties, and Thefts.** It also gives information about Federal disaster area losses.

Moving Expenses

Line 6

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 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 35 miles from your old home. If you meet these requirements, see **Pub. 521, Moving Expenses.** Complete and attach **Form 3903** to figure the amount of moving expenses to enter on line 6.

Miscellaneous Deductions

Lines 7a through 9

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

Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 7e.

Generally, the 2% limit applies to job expenses you paid for which you were not reimbursed (line 7a) and certain expenses you paid to produce or collect taxable income (line 7b).

Note: If you use your home telephone for business purposes, you may not deduct any of the basic local service charge (including taxes) for the first telephone line into your home.

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct, such as certain job expenses of disabled employees. These expenses can be deducted in full on line 9. See **Pub. 529, Miscellaneous Deductions**, for more details.

Expenses Subject to 2% AGI Limit

Line 7a. Use line 7a to report job expenses you paid for which you were not reimbursed. In some cases you **MUST** first fill out **Form 2106, Employee Business Expenses**. Fill out Form 2106 for all your job expenses if:

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

2. Your employer paid you for any of your job expenses reportable on line 7a.

If 1 or 2 above applies, enter the amount from line 11 of Form 2106 on line 7a of Schedule A.

If you don't have to fill out Form 2106, just list the type and amount of your expenses on the dotted line for line 7a. If you need more space, attach a statement showing the type and amount of the expense. Enter one total in the amount space for line 7a.

Examples of expenses to include on line 7a are:

- Travel, transportation, meal or entertainment expenses. (**Note:** If you have any of these expenses, you must use Form 2106 for all your job expenses.)

- Union dues.

- Safety equipment, small tools, and supplies you needed for your job.

- Uniforms your employers said you must have, and which you may not usually wear away from work.

- Protective clothing, required in your work, such as hard hats and safety shoes and glasses.

- Physical examinations your employer said you must have.

- Dues to professional organizations and chambers of commerce.

- Subscriptions to professional journals.

- Business use of part of your home, but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. Limits apply to the amount of expenses you may include. For details, see **Pub. 587, Business Use of Your Home**.

- Educational expenses you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In general, you may also include the cost of keeping or improving skills you must have in your present position. For more details, see **Pub. 508, Educational Expenses**. Some educational expenses are not deductible (see **Expenses You MAY NOT Deduct**, below).

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

Line 7b. Use this line for amounts you paid to produce or collect taxable income, manage or protect property held for earning income, or determine your tax. List the type and amount of each expense on the dotted lines for line 7b. Enter one total in the amount space for line 7b. If necessary, show the required information on an attached statement. Examples of these expenses are:

- Tax return preparation fee.

- Certain legal and accounting fees.

- Clerical help and office rent.

- Custodial (e.g. 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, see **Pub. 529**.

Other Miscellaneous Deductions

Line 9. Only certain miscellaneous expenses are **not** subject to the 2% AGI limit. List the type and amount of each expense. Enter one total in the amount space for line 9. 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 2% AGI limit, get **Pub. 529**.

Expenses You MAY NOT Deduct

Some expenses are not deductible at all. Examples are:

- Political contributions.

- Personal legal expenses.

- Lost or misplaced cash or property (but see **Casualty and Theft Losses**).

- Expenses for meals during regular or extra work hours.

- The cost of entertaining friends.

- Expenses of going to or from your regular workplace.

- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.

- Expenses of:

- a. Travel as a form of education.

- b. Attending a convention, seminar or similar meeting unless it is related to your employment.

- c. Adopting a child, including a child with special needs.

- Fines and penalties.

- Expenses of producing tax-exempt income.

Tax on Income Not Effectively Connected With a U.S. Trade or Business

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

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

1. Income that is fixed or periodic, such as interest, 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. Gain from a sale or exchange of an original issue discount obligation, not in excess of the original issue discount accruing while such obligation was held by you and not previously included in income. See section 871(a)(1)(C)(i).

4. Lump-sum distributions from employees' tax-exempt trusts; payments to beneficiaries under qualified annuity plans; and timber coal, and iron ore royalties.

5. Capital gains in excess of capital losses from U.S. sources during 1990. Include these gains only if you were in the United States at least 183 days during 1990. 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 3.

6. 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.

Social Security Benefits (and Tier I Railroad Retirement Benefits Treated As Social Security).—One-half 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 and 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 benefits under title II of the Social Security Act or the part of a tier I railroad retirement benefit treated as a social security benefit. Social security benefits do not include any Supplemental Security Income (SSI) payments.

By January 31, 1991, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1990, and the amount of any social security benefits you repaid in 1990. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 50% of the total amount from Box 5 of ALL your Forms SSA-1042S and Forms RRB-1042S on line 75, page 4, 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 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 periodical income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Other Information (Page 5)

You must complete all items. If an item does not apply to you, write "NA" (Not Applicable).

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 a statement attached to your tax return. But see **Exceptions** below. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, including the information that must be reported, see **Pub. 519** and Regulations section 301.6114-1.

Exceptions. Reporting is not required for the following positions taken:

1. A treaty reduces the rate of withholding tax otherwise applicable to a particular type of fixed or determinable annual or periodical income subject to withholding under section 1441, such as dividends, interest, rents, or royalties.

Note: This exception does not apply to certain interest or dividends paid by foreign corporations, to income received from certain U.S. persons, or to certain income derived from independent personal services. For details, see Regulations sections 301.6114-1(b)(4)(i) and (ii) and 301.6114-1(b)(5).

2. An individual's country of residence is determined under a treaty apart from the Code.

Note: This exception does affect any reporting requirements contained in section 7701(b) and the regulations under that section. For purposes of section 7701(b), you must attach a statement to your tax return indicating any item of income you are claiming a treaty benefit for as a nonresident of the United States. For details, see Proposed Regulations section 301.7701(b)-7(b).

3. A treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income by artists, athletes, students, trainees, or teachers.

4. An individual's income is resourced (for purposes of applying the foreign tax credit limitation) under a treaty provision relating to elimination of double taxation.

5. A nondiscrimination provision of a treaty allows the making of an election under section 897(i).

6. A Social Security Totalization Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of the taxpayer's income.

In addition, reporting is not required: (i) with respect to payments or income items the treatment of which is mandated by the terms of a closing agreement with the Service, and that would otherwise be subject to reporting under section 6114; (ii) with respect to a partner in a partnership or a beneficiary of an estate or trust if the partnership, estate, or trust reports the required information on its return; and (iii) with respect to payments or income items received by the individual during the course of the taxable year that do not exceed \$10,000 in the aggregate that would otherwise be subject to reporting under section 6114.

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 IRS approved.

Be sure to date your return and show your occupation 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 his or her return, sign your 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 tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If you fill in your own return, the Paid Preparer's space should remain blank. Someone who prepares your return but does not charge you, should not sign.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return **MUST**:

- Sign it by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Address Change

If you move, notify the IRS Service Center where you filed your last return.

If you move after filing your return and you expect a refund, notify both the post office serving your old address and the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A. You will receive your check faster this way. Please be sure to write your identifying or social security number on any letters to IRS. You may use **Form 8822**, Change of Address, to notify the Internal Revenue Service if you change your mailing address.

Estimated Tax for Individuals

In general, you do not have to make estimated tax payments if you expect that your 1991 Form 1040NR will show a tax refund, or a tax balance due (money you still owe IRS when you file in 1992) of less than \$500. However, if your total balance due (estimated tax) is \$500 or more, you may have to make estimated tax payments.

Generally, estimated tax affects self-employed people and wage earners in upper-income brackets. Paying estimated tax puts you in the same pay-as-you-go basis as most employees.

To determine whether you must pay estimated tax, see **Form 1040-ES(NR)**. It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 1991 and you must pay estimated tax, use **Form 1040-ES**.

Tax Shelter Registration Number

A person who sells (or otherwise transfers) to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return **Form 8271**, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

How Long Should Records Be Kept?

Keep your records as long as they may be needed to carry out any Internal Revenue law. This means you should keep records of income, deductions, or credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your 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 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**, Request for Copy of Tax Form. The charge for a copy of a return is \$4.25.

Penalties and Interest

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 overstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Late Filing of Return.—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.

Note: *The penalty for fraudulent failure to file your return may be 15% per month, not to exceed 75%.*

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. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR, page 2. Do not include the interest or penalty amounts in **Amount You Owe** on line 66.*

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 any alteration or striking out of 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.

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1991 tax return. Please do not add it to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Taxpayer Assistance

IRS assistance is available to help you prepare returns. 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, a toll-free number

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 social security number or taxpayer identifying number when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue offices in: Bonn, Germany; Caracas, Venezuela; Riyadh, Saudi Arabia; London, England; Manila, the Philippines; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Rome, Italy; Sao Paulo, Brazil; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, income tax forms and publications may be obtained from U.S. embassies and consulates abroad.

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

Unresolved Tax Problems

The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with 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 on this page under **Taxpayer Assistance**.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

1990 Tax Table

Based on Taxable Income

For persons with taxable incomes of less than \$50,000. If \$50,000 or more, use the Tax Rate Schedules.

Example: Mr. Green is filing as a qualifying widower. His taxable income on line 35 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 write on line 36 of his return.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	4,535	3,784	4,954
25,250	25,300	4,549	3,791	4,968
25,300	25,350	4,563	3,799	4,982
25,350	25,400	4,577	3,806	4,996

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—														
\$0	\$5	\$0	\$0	\$0	1,400	1,425	212	212	212	2,700	2,725	407	407	407
5	15	2	2	2	1,425	1,450	216	216	216	2,725	2,750	411	411	411
15	25	3	3	3	1,450	1,475	219	219	219	2,750	2,775	414	414	414
25	50	6	6	6	1,475	1,500	223	223	223	2,775	2,800	418	418	418
50	75	9	9	9	1,500	1,525	227	227	227	2,800	2,825	422	422	422
75	100	13	13	13	1,525	1,550	231	231	231	2,825	2,850	426	426	426
100	125	17	17	17	1,550	1,575	234	234	234	2,850	2,875	429	429	429
125	150	21	21	21	1,575	1,600	238	238	238	2,875	2,900	433	433	433
150	175	24	24	24	1,600	1,625	242	242	242	2,900	2,925	437	437	437
175	200	28	28	28	1,625	1,650	246	246	246	2,925	2,950	441	441	441
200	225	32	32	32	1,650	1,675	249	249	249	2,950	2,975	444	444	444
225	250	36	36	36	1,675	1,700	253	253	253	2,975	3,000	448	448	448
250	275	39	39	39	1,700	1,725	257	257	257	3,000				
275	300	43	43	43	1,725	1,750	261	261	261	3,000	3,050	454	454	454
300	325	47	47	47	1,750	1,775	264	264	264	3,050	3,100	461	461	461
325	350	51	51	51	1,775	1,800	268	268	268	3,100	3,150	469	469	469
350	375	54	54	54	1,800	1,825	272	272	272	3,150	3,200	476	476	476
375	400	58	58	58	1,825	1,850	276	276	276	3,200	3,250	484	484	484
400	425	62	62	62	1,850	1,875	279	279	279	3,250	3,300	491	491	491
425	450	66	66	66	1,875	1,900	283	283	283	3,300	3,350	499	499	499
450	475	69	69	69	1,900	1,925	287	287	287	3,350	3,400	506	506	506
475	500	73	73	73	1,925	1,950	291	291	291	3,400	3,450	514	514	514
500	525	77	77	77	1,950	1,975	294	294	294	3,450	3,500	521	521	521
525	550	81	81	81	1,975	2,000	298	298	298	3,500	3,550	529	529	529
550	575	84	84	84	2,000					3,550	3,600	536	536	536
575	600	88	88	88	2,000	2,025	302	302	302	3,600	3,650	544	544	544
600	625	92	92	92	2,025	2,050	306	306	306	3,650	3,700	551	551	551
625	650	96	96	96	2,050	2,075	309	309	309	3,700	3,750	559	559	559
650	675	99	99	99	2,075	2,100	313	313	313	3,750	3,800	566	566	566
675	700	103	103	103	2,100	2,125	317	317	317	3,800	3,850	574	574	574
700	725	107	107	107	2,125	2,150	321	321	321	3,850	3,900	581	581	581
725	750	111	111	111	2,150	2,175	324	324	324	3,900	3,950	589	589	589
750	775	114	114	114	2,175	2,200	328	328	328	3,950	4,000	596	596	596
775	800	118	118	118	2,200	2,225	332	332	332	4,000				
800	825	122	122	122	2,225	2,250	336	336	336	4,000	4,050	604	604	604
825	850	126	126	126	2,250	2,275	339	339	339	4,050	4,100	611	611	611
850	875	129	129	129	2,275	2,300	343	343	343	4,100	4,150	619	619	619
875	900	133	133	133	2,300	2,325	347	347	347	4,150	4,200	626	626	626
900	925	137	137	137	2,325	2,350	351	351	351	4,200	4,250	634	634	634
925	950	141	141	141	2,350	2,375	354	354	354	4,250	4,300	641	641	641
950	975	144	144	144	2,375	2,400	358	358	358	4,300	4,350	649	649	649
975	1,000	148	148	148	2,400	2,425	362	362	362	4,350	4,400	656	656	656
1,000					2,425	2,450	366	366	366	4,400	4,450	664	664	664
1,000	1,025	152	152	152	2,450	2,475	369	369	369	4,450	4,500	671	671	671
1,025	1,050	156	156	156	2,475	2,500	373	373	373	4,500	4,550	679	679	679
1,050	1,075	159	159	159	2,500	2,525	377	377	377	4,550	4,600	686	686	686
1,075	1,100	163	163	163	2,525	2,550	381	381	381	4,600	4,650	694	694	694
1,100	1,125	167	167	167	2,550	2,575	384	384	384	4,650	4,700	701	701	701
1,125	1,150	171	171	171	2,575	2,600	388	388	388	4,700	4,750	709	709	709
1,150	1,175	174	174	174	2,600	2,625	392	392	392	4,750	4,800	716	716	716
1,175	1,200	178	178	178	2,625	2,650	396	396	396	4,800	4,850	724	724	724
1,200	1,225	182	182	182	2,650	2,675	399	399	399	4,850	4,900	731	731	731
1,225	1,250	186	186	186	2,675	2,700	403	403	403	4,900	4,950	739	739	739
1,250	1,275	189	189	189	2,700	2,725	407	407	407	4,950	5,000	746	746	746
1,275	1,300	193	193	193										
1,300	1,325	197	197	197										
1,325	1,350	201	201	201										
1,350	1,375	204	204	204										
1,375	1,400	208	208	208										

Continued on next page

1990 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
5,000					8,000					11,000				
5,000	5,050	754	754	754	8,000	8,050	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,100	5,150	769	769	769	8,100	8,150	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669
5,150	5,200	776	776	776	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,200	5,250	784	784	784	8,200	8,250	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684
5,250	5,300	791	791	791	8,250	8,300	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691
5,300	5,350	799	799	799	8,300	8,350	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699
5,350	5,400	806	806	806	8,350	8,400	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706
5,400	5,450	814	814	814	8,400	8,450	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714
5,450	5,500	821	821	821	8,450	8,500	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721
5,500	5,550	829	829	829	8,500	8,550	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729
5,550	5,600	836	836	836	8,550	8,600	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736
5,600	5,650	844	844	844	8,600	8,650	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744
5,650	5,700	851	851	851	8,650	8,700	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751
5,700	5,750	859	859	859	8,700	8,750	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759
5,750	5,800	866	866	866	8,750	8,800	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766
5,800	5,850	874	874	874	8,800	8,850	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774
5,850	5,900	881	881	881	8,850	8,900	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781
5,900	5,950	889	889	889	8,900	8,950	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789
5,950	6,000	896	896	896	8,950	9,000	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796
6,000					9,000					12,000				
6,000	6,050	904	904	904	9,000	9,050	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804
6,050	6,100	911	911	911	9,050	9,100	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811
6,100	6,150	919	919	919	9,100	9,150	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819
6,150	6,200	926	926	926	9,150	9,200	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826
6,200	6,250	934	934	934	9,200	9,250	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834
6,250	6,300	941	941	941	9,250	9,300	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841
6,300	6,350	949	949	949	9,300	9,350	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849
6,350	6,400	956	956	956	9,350	9,400	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856
6,400	6,450	964	964	964	9,400	9,450	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864
6,450	6,500	971	971	971	9,450	9,500	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871
6,500	6,550	979	979	979	9,500	9,550	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879
6,550	6,600	986	986	986	9,550	9,600	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886
6,600	6,650	994	994	994	9,600	9,650	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946
7,000					10,000					13,000				
7,000	7,050	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096

Continued on next page

1990 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
14,000					17,000					20,000				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,658	20,000	20,050	3,079	3,004	3,498
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,672	20,050	20,100	3,093	3,011	3,512
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,686	20,100	20,150	3,107	3,019	3,526
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,700	20,150	20,200	3,121	3,026	3,540
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,714	20,200	20,250	3,135	3,034	3,554
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,728	20,250	20,300	3,149	3,041	3,568
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,742	20,300	20,350	3,163	3,049	3,582
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,756	20,350	20,400	3,177	3,056	3,596
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,770	20,400	20,450	3,191	3,064	3,610
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,784	20,450	20,500	3,205	3,071	3,624
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,798	20,500	20,550	3,219	3,079	3,638
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,812	20,550	20,600	3,233	3,086	3,652
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,826	20,600	20,650	3,247	3,094	3,666
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,840	20,650	20,700	3,261	3,101	3,680
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,854	20,700	20,750	3,275	3,109	3,694
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,868	20,750	20,800	3,289	3,116	3,708
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,882	20,800	20,850	3,303	3,124	3,722
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,896	20,850	20,900	3,317	3,131	3,736
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,910	20,900	20,950	3,331	3,139	3,750
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,924	20,950	21,000	3,345	3,146	3,764
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,938	21,000	21,050	3,359	3,154	3,778
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,952	21,050	21,100	3,373	3,161	3,792
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,966	21,100	21,150	3,387	3,169	3,806
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,980	21,150	21,200	3,401	3,176	3,820
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,994	21,200	21,250	3,415	3,184	3,834
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	3,008	21,250	21,300	3,429	3,191	3,848
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	3,022	21,300	21,350	3,443	3,199	3,862
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	3,036	21,350	21,400	3,457	3,206	3,876
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	3,050	21,400	21,450	3,471	3,214	3,890
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	3,064	21,450	21,500	3,485	3,221	3,904
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	3,078	21,500	21,550	3,499	3,229	3,918
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	3,092	21,550	21,600	3,513	3,236	3,932
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	3,106	21,600	21,650	3,527	3,244	3,946
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	3,120	21,650	21,700	3,541	3,251	3,960
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	3,134	21,700	21,750	3,555	3,259	3,974
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	3,148	21,750	21,800	3,569	3,266	3,988
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	3,162	21,800	21,850	3,583	3,274	4,002
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	3,176	21,850	21,900	3,597	3,281	4,016
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	3,190	21,900	21,950	3,611	3,289	4,030
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	3,204	21,950	22,000	3,625	3,296	4,044
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	3,218	22,000	22,050	3,639	3,304	4,058
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	3,232	22,050	22,100	3,653	3,311	4,072
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	3,246	22,100	22,150	3,667	3,319	4,086
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	3,260	22,150	22,200	3,681	3,326	4,100
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	3,274	22,200	22,250	3,695	3,334	4,114
16,250	16,300	2,441	2,441	2,448	19,250	19,300	2,891	2,891	3,288	22,250	22,300	3,709	3,341	4,128
16,300	16,350	2,449	2,449	2,462	19,300	19,350	2,899	2,899	3,302	22,300	22,350	3,723	3,349	4,142
16,350	16,400	2,456	2,456	2,476	19,350	19,400	2,906	2,906	3,316	22,350	22,400	3,737	3,356	4,156
16,400	16,450	2,464	2,464	2,490	19,400	19,450	2,914	2,914	3,330	22,400	22,450	3,751	3,364	4,170
16,450	16,500	2,471	2,471	2,504	19,450	19,500	2,925	2,925	3,344	22,450	22,500	3,765	3,371	4,184
16,500	16,550	2,479	2,479	2,518	19,500	19,550	2,939	2,939	3,358	22,500	22,550	3,779	3,379	4,198
16,550	16,600	2,486	2,486	2,532	19,550	19,600	2,953	2,953	3,372	22,550	22,600	3,793	3,386	4,212
16,600	16,650	2,494	2,494	2,546	19,600	19,650	2,967	2,967	3,386	22,600	22,650	3,807	3,394	4,226
16,650	16,700	2,501	2,501	2,560	19,650	19,700	2,981	2,981	3,400	22,650	22,700	3,821	3,401	4,240
16,700	16,750	2,509	2,509	2,574	19,700	19,750	2,995	2,995	3,414	22,700	22,750	3,835	3,409	4,254
16,750	16,800	2,516	2,516	2,588	19,750	19,800	3,009	2,966	3,428	22,750	22,800	3,849	3,416	4,268
16,800	16,850	2,524	2,524	2,602	19,800	19,850	3,023	2,974	3,442	22,800	22,850	3,863	3,424	4,282
16,850	16,900	2,531	2,531	2,616	19,850	19,900	3,037	2,981	3,456	22,850	22,900	3,877	3,431	4,296
16,900	16,950	2,539	2,539	2,630	19,900	19,950	3,051	2,989	3,470	22,900	22,950	3,891	3,439	4,310
16,950	17,000	2,546	2,546	2,644	19,950	20,000	3,065	2,996	3,484	22,950	23,000	3,905	3,446	4,324

Continued on next page

1990 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
23,000					26,000						29,000			
23,000	23,050	3,919	3,454	4,338	26,000	26,050	4,759	3,904	5,178	29,000	29,050	5,599	4,354	6,018
23,050	23,100	3,933	3,461	4,352	26,050	26,100	4,773	3,911	5,192	29,050	29,100	5,613	4,361	6,032
23,100	23,150	3,947	3,469	4,366	26,100	26,150	4,787	3,919	5,206	29,100	29,150	5,627	4,369	6,046
23,150	23,200	3,961	3,476	4,380	26,150	26,200	4,801	3,926	5,220	29,150	29,200	5,641	4,376	6,060
23,200	23,250	3,975	3,484	4,394	26,200	26,250	4,815	3,934	5,234	29,200	29,250	5,655	4,384	6,074
23,250	23,300	3,989	3,491	4,408	26,250	26,300	4,829	3,941	5,248	29,250	29,300	5,669	4,391	6,088
23,300	23,350	4,003	3,499	4,422	26,300	26,350	4,843	3,949	5,262	29,300	29,350	5,683	4,399	6,102
23,350	23,400	4,017	3,506	4,436	26,350	26,400	4,857	3,956	5,276	29,350	29,400	5,697	4,406	6,116
23,400	23,450	4,031	3,514	4,450	26,400	26,450	4,871	3,964	5,290	29,400	29,450	5,711	4,414	6,130
23,450	23,500	4,045	3,521	4,464	26,450	26,500	4,885	3,971	5,304	29,450	29,500	5,725	4,421	6,144
23,500	23,550	4,059	3,529	4,478	26,500	26,550	4,899	3,979	5,318	29,500	29,550	5,739	4,429	6,158
23,550	23,600	4,073	3,536	4,492	26,550	26,600	4,913	3,986	5,332	29,550	29,600	5,753	4,436	6,172
23,600	23,650	4,087	3,544	4,506	26,600	26,650	4,927	3,994	5,346	29,600	29,650	5,767	4,444	6,186
23,650	23,700	4,101	3,551	4,520	26,650	26,700	4,941	4,001	5,360	29,650	29,700	5,781	4,451	6,200
23,700	23,750	4,115	3,559	4,534	26,700	26,750	4,955	4,009	5,374	29,700	29,750	5,795	4,459	6,214
23,750	23,800	4,129	3,566	4,548	26,750	26,800	4,969	4,016	5,388	29,750	29,800	5,809	4,466	6,228
23,800	23,850	4,143	3,574	4,562	26,800	26,850	4,983	4,024	5,402	29,800	29,850	5,823	4,474	6,242
23,850	23,900	4,157	3,581	4,576	26,850	26,900	4,997	4,031	5,416	29,850	29,900	5,837	4,481	6,256
23,900	23,950	4,171	3,589	4,590	26,900	26,950	5,011	4,039	5,430	29,900	29,950	5,851	4,489	6,270
23,950	24,000	4,185	3,596	4,604	26,950	27,000	5,025	4,046	5,444	29,950	30,000	5,865	4,496	6,284
24,000					27,000						30,000			
24,000	24,050	4,199	3,604	4,618	27,000	27,050	5,039	4,054	5,458	30,000	30,050	5,879	4,504	6,298
24,050	24,100	4,213	3,611	4,632	27,050	27,100	5,053	4,061	5,472	30,050	30,100	5,893	4,511	6,312
24,100	24,150	4,227	3,619	4,646	27,100	27,150	5,067	4,069	5,486	30,100	30,150	5,907	4,519	6,326
24,150	24,200	4,241	3,626	4,660	27,150	27,200	5,081	4,076	5,500	30,150	30,200	5,921	4,526	6,340
24,200	24,250	4,255	3,634	4,674	27,200	27,250	5,095	4,084	5,514	30,200	30,250	5,935	4,534	6,354
24,250	24,300	4,269	3,641	4,688	27,250	27,300	5,109	4,091	5,528	30,250	30,300	5,949	4,541	6,368
24,300	24,350	4,283	3,649	4,702	27,300	27,350	5,123	4,099	5,542	30,300	30,350	5,963	4,549	6,382
24,350	24,400	4,297	3,656	4,716	27,350	27,400	5,137	4,106	5,556	30,350	30,400	5,977	4,556	6,396
24,400	24,450	4,311	3,664	4,730	27,400	27,450	5,151	4,114	5,570	30,400	30,450	5,991	4,564	6,410
24,450	24,500	4,325	3,671	4,744	27,450	27,500	5,165	4,121	5,584	30,450	30,500	6,005	4,571	6,424
24,500	24,550	4,339	3,679	4,758	27,500	27,550	5,179	4,129	5,598	30,500	30,550	6,019	4,579	6,438
24,550	24,600	4,353	3,686	4,772	27,550	27,600	5,193	4,136	5,612	30,550	30,600	6,033	4,586	6,452
24,600	24,650	4,367	3,694	4,786	27,600	27,650	5,207	4,144	5,626	30,600	30,650	6,047	4,594	6,466
24,650	24,700	4,381	3,701	4,800	27,650	27,700	5,221	4,151	5,640	30,650	30,700	6,061	4,601	6,480
24,700	24,750	4,395	3,709	4,814	27,700	27,750	5,235	4,159	5,654	30,700	30,750	6,075	4,609	6,494
24,750	24,800	4,409	3,716	4,828	27,750	27,800	5,249	4,166	5,668	30,750	30,800	6,089	4,616	6,508
24,800	24,850	4,423	3,724	4,842	27,800	27,850	5,263	4,174	5,682	30,800	30,850	6,103	4,624	6,522
24,850	24,900	4,437	3,731	4,856	27,850	27,900	5,277	4,181	5,696	30,850	30,900	6,117	4,631	6,536
24,900	24,950	4,451	3,739	4,870	27,900	27,950	5,291	4,189	5,710	30,900	30,950	6,131	4,639	6,550
24,950	25,000	4,465	3,746	4,884	27,950	28,000	5,305	4,196	5,724	30,950	31,000	6,145	4,646	6,564
25,000					28,000						31,000			
25,000	25,050	4,479	3,754	4,898	28,000	28,050	5,319	4,204	5,738	31,000	31,050	6,159	4,654	6,578
25,050	25,100	4,493	3,761	4,912	28,050	28,100	5,333	4,211	5,752	31,050	31,100	6,173	4,661	6,592
25,100	25,150	4,507	3,769	4,926	28,100	28,150	5,347	4,219	5,766	31,100	31,150	6,187	4,669	6,606
25,150	25,200	4,521	3,776	4,940	28,150	28,200	5,361	4,226	5,780	31,150	31,200	6,201	4,676	6,620
25,200	25,250	4,535	3,784	4,954	28,200	28,250	5,375	4,234	5,794	31,200	31,250	6,215	4,684	6,634
25,250	25,300	4,549	3,791	4,968	28,250	28,300	5,389	4,241	5,808	31,250	31,300	6,229	4,691	6,648
25,300	25,350	4,563	3,799	4,982	28,300	28,350	5,403	4,249	5,822	31,300	31,350	6,243	4,699	6,662
25,350	25,400	4,577	3,806	4,996	28,350	28,400	5,417	4,256	5,836	31,350	31,400	6,257	4,706	6,676
25,400	25,450	4,591	3,814	5,010	28,400	28,450	5,431	4,264	5,850	31,400	31,450	6,271	4,714	6,690
25,450	25,500	4,605	3,821	5,024	28,450	28,500	5,445	4,271	5,864	31,450	31,500	6,285	4,721	6,704
25,500	25,550	4,619	3,829	5,038	28,500	28,550	5,459	4,279	5,878	31,500	31,550	6,299	4,729	6,718
25,550	25,600	4,633	3,836	5,052	28,550	28,600	5,473	4,286	5,892	31,550	31,600	6,313	4,736	6,732
25,600	25,650	4,647	3,844	5,066	28,600	28,650	5,487	4,294	5,906	31,600	31,650	6,327	4,744	6,746
25,650	25,700	4,661	3,851	5,080	28,650	28,700	5,501	4,301	5,920	31,650	31,700	6,341	4,751	6,760
25,700	25,750	4,675	3,859	5,094	28,700	28,750	5,515	4,309	5,934	31,700	31,750	6,355	4,759	6,774
25,750	25,800	4,689	3,866	5,108	28,750	28,800	5,529	4,316	5,948	31,750	31,800	6,369	4,766	6,788
25,800	25,850	4,703	3,874	5,122	28,800	28,850	5,543	4,324	5,962	31,800	31,850	6,383	4,774	6,802
25,850	25,900	4,717	3,881	5,136	28,850	28,900	5,557	4,331	5,976	31,850	31,900	6,397	4,781	6,816
25,900	25,950	4,731	3,889	5,150	28,900	28,950	5,571	4,339	5,990	31,900	31,950	6,411	4,789	6,830
25,950	26,000	4,745	3,896	5,164	28,950	29,000	5,585	4,346	6,004	31,950	32,000	6,425	4,796	6,844

Continued on next page

1990 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
32,000		35,000			38,000									
32,000	32,050	6,439	4,804	6,858	35,000	35,050	7,279	5,589	7,698	38,000	38,050	8,119	6,429	8,538
32,050	32,100	6,453	4,811	6,872	35,050	35,100	7,293	5,603	7,712	38,050	38,100	8,133	6,443	8,552
32,100	32,150	6,467	4,819	6,886	35,100	35,150	7,307	5,617	7,726	38,100	38,150	8,147	6,457	8,566
32,150	32,200	6,481	4,826	6,900	35,150	35,200	7,321	5,631	7,740	38,150	38,200	8,161	6,471	8,580
32,200	32,250	6,495	4,834	6,914	35,200	35,250	7,335	5,645	7,754	38,200	38,250	8,175	6,485	8,594
32,250	32,300	6,509	4,841	6,928	35,250	35,300	7,349	5,659	7,768	38,250	38,300	8,189	6,499	8,608
32,300	32,350	6,523	4,849	6,942	35,300	35,350	7,363	5,673	7,782	38,300	38,350	8,203	6,513	8,622
32,350	32,400	6,537	4,856	6,956	35,350	35,400	7,377	5,687	7,796	38,350	38,400	8,217	6,527	8,636
32,400	32,450	6,551	4,864	6,970	35,400	35,450	7,391	5,701	7,810	38,400	38,450	8,231	6,541	8,650
32,450	32,500	6,565	4,875	6,984	35,450	35,500	7,405	5,715	7,824	38,450	38,500	8,245	6,555	8,664
32,500	32,550	6,579	4,889	6,998	35,500	35,550	7,419	5,729	7,838	38,500	38,550	8,259	6,569	8,678
32,550	32,600	6,593	4,903	7,012	35,550	35,600	7,433	5,743	7,852	38,550	38,600	8,273	6,583	8,692
32,600	32,650	6,607	4,917	7,026	35,600	35,650	7,447	5,757	7,866	38,600	38,650	8,287	6,597	8,706
32,650	32,700	6,621	4,931	7,040	35,650	35,700	7,461	5,771	7,880	38,650	38,700	8,301	6,611	8,720
32,700	32,750	6,635	4,945	7,054	35,700	35,750	7,475	5,785	7,894	38,700	38,750	8,315	6,625	8,734
32,750	32,800	6,649	4,959	7,068	35,750	35,800	7,489	5,799	7,908	38,750	38,800	8,329	6,639	8,748
32,800	32,850	6,663	4,973	7,082	35,800	35,850	7,503	5,813	7,922	38,800	38,850	8,343	6,653	8,762
32,850	32,900	6,677	4,987	7,096	35,850	35,900	7,517	5,827	7,936	38,850	38,900	8,357	6,667	8,776
32,900	32,950	6,691	5,001	7,110	35,900	35,950	7,531	5,841	7,950	38,900	38,950	8,371	6,681	8,790
32,950	33,000	6,705	5,015	7,124	35,950	36,000	7,545	5,855	7,964	38,950	39,000	8,385	6,695	8,804
33,000		36,000			39,000									
33,000	33,050	6,719	5,029	7,138	36,000	36,050	7,559	5,869	7,978	39,000	39,050	8,399	6,709	8,818
33,050	33,100	6,733	5,043	7,152	36,050	36,100	7,573	5,883	7,992	39,050	39,100	8,413	6,723	8,832
33,100	33,150	6,747	5,057	7,166	36,100	36,150	7,587	5,897	8,006	39,100	39,150	8,427	6,737	8,846
33,150	33,200	6,761	5,071	7,180	36,150	36,200	7,601	5,911	8,020	39,150	39,200	8,441	6,751	8,860
33,200	33,250	6,775	5,085	7,194	36,200	36,250	7,615	5,925	8,034	39,200	39,250	8,455	6,765	8,875
33,250	33,300	6,789	5,099	7,208	36,250	36,300	7,629	5,939	8,048	39,250	39,300	8,469	6,779	8,892
33,300	33,350	6,803	5,113	7,222	36,300	36,350	7,643	5,953	8,062	39,300	39,350	8,483	6,793	8,908
33,350	33,400	6,817	5,127	7,236	36,350	36,400	7,657	5,967	8,076	39,350	39,400	8,497	6,807	8,925
33,400	33,450	6,831	5,141	7,250	36,400	36,450	7,671	5,981	8,090	39,400	39,450	8,511	6,821	8,941
33,450	33,500	6,845	5,155	7,264	36,450	36,500	7,685	5,995	8,104	39,450	39,500	8,525	6,835	8,958
33,500	33,550	6,859	5,169	7,278	36,500	36,550	7,699	6,009	8,118	39,500	39,550	8,539	6,849	8,974
33,550	33,600	6,873	5,183	7,292	36,550	36,600	7,713	6,023	8,132	39,550	39,600	8,553	6,863	8,991
33,600	33,650	6,887	5,197	7,306	36,600	36,650	7,727	6,037	8,146	39,600	39,650	8,567	6,877	9,007
33,650	33,700	6,901	5,211	7,320	36,650	36,700	7,741	6,051	8,160	39,650	39,700	8,581	6,891	9,024
33,700	33,750	6,915	5,225	7,334	36,700	36,750	7,755	6,065	8,174	39,700	39,750	8,595	6,905	9,040
33,750	33,800	6,929	5,239	7,348	36,750	36,800	7,769	6,079	8,188	39,750	39,800	8,609	6,919	9,057
33,800	33,850	6,943	5,253	7,362	36,800	36,850	7,783	6,093	8,202	39,800	39,850	8,623	6,933	9,073
33,850	33,900	6,957	5,267	7,376	36,850	36,900	7,797	6,107	8,216	39,850	39,900	8,637	6,947	9,090
33,900	33,950	6,971	5,281	7,390	36,900	36,950	7,811	6,121	8,230	39,900	39,950	8,651	6,961	9,106
33,950	34,000	6,985	5,295	7,404	36,950	37,000	7,825	6,135	8,244	39,950	40,000	8,665	6,975	9,123
34,000		37,000			40,000									
34,000	34,050	6,999	5,309	7,418	37,000	37,050	7,839	6,149	8,258	40,000	40,050	8,679	6,989	9,139
34,050	34,100	7,013	5,323	7,432	37,050	37,100	7,853	6,163	8,272	40,050	40,100	8,693	7,003	9,156
34,100	34,150	7,027	5,337	7,446	37,100	37,150	7,867	6,177	8,286	40,100	40,150	8,707	7,017	9,172
34,150	34,200	7,041	5,351	7,460	37,150	37,200	7,881	6,191	8,300	40,150	40,200	8,721	7,031	9,189
34,200	34,250	7,055	5,365	7,474	37,200	37,250	7,895	6,205	8,314	40,200	40,250	8,735	7,045	9,205
34,250	34,300	7,069	5,379	7,488	37,250	37,300	7,909	6,219	8,328	40,250	40,300	8,749	7,059	9,222
34,300	34,350	7,083	5,393	7,502	37,300	37,350	7,923	6,233	8,342	40,300	40,350	8,763	7,073	9,238
34,350	34,400	7,097	5,407	7,516	37,350	37,400	7,937	6,247	8,356	40,350	40,400	8,777	7,087	9,255
34,400	34,450	7,111	5,421	7,530	37,400	37,450	7,951	6,261	8,370	40,400	40,450	8,791	7,101	9,271
34,450	34,500	7,125	5,435	7,544	37,450	37,500	7,965	6,275	8,384	40,450	40,500	8,805	7,115	9,288
34,500	34,550	7,139	5,449	7,558	37,500	37,550	7,979	6,289	8,398	40,500	40,550	8,819	7,129	9,304
34,550	34,600	7,153	5,463	7,572	37,550	37,600	7,993	6,303	8,412	40,550	40,600	8,833	7,143	9,321
34,600	34,650	7,167	5,477	7,586	37,600	37,650	8,007	6,317	8,426	40,600	40,650	8,847	7,157	9,337
34,650	34,700	7,181	5,491	7,600	37,650	37,700	8,021	6,331	8,440	40,650	40,700	8,861	7,171	9,354
34,700	34,750	7,195	5,505	7,614	37,700	37,750	8,035	6,345	8,454	40,700	40,750	8,875	7,185	9,370
34,750	34,800	7,209	5,519	7,628	37,750	37,800	8,049	6,359	8,468	40,750	40,800	8,889	7,199	9,387
34,800	34,850	7,223	5,533	7,642	37,800	37,850	8,063	6,373	8,482	40,800	40,850	8,903	7,213	9,403
34,850	34,900	7,237	5,547	7,656	37,850	37,900	8,077	6,387	8,496	40,850	40,900	8,917	7,227	9,420
34,900	34,950	7,251	5,561	7,670	37,900	37,950	8,091	6,401	8,510	40,900	40,950	8,931	7,241	9,436
34,950	35,000	7,265	5,575	7,684	37,950	38,000	8,105	6,415	8,524	40,950	41,000	8,945	7,255	9,453

Continued on next page

1990 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
41,000					44,000					47,000				
41,000	41,050	8,959	7,269	9,469	44,000	44,050	9,799	8,109	10,459	47,000	47,050	10,639	8,949	11,449
41,050	41,100	8,973	7,283	9,486	44,050	44,100	9,813	8,123	10,476	47,050	47,100	10,654	8,963	11,466
41,100	41,150	8,987	7,297	9,502	44,100	44,150	9,827	8,137	10,492	47,100	47,150	10,670	8,977	11,482
41,150	41,200	9,001	7,311	9,519	44,150	44,200	9,841	8,151	10,509	47,150	47,200	10,687	8,991	11,499
41,200	41,250	9,015	7,325	9,535	44,200	44,250	9,855	8,165	10,525	47,200	47,250	10,703	9,005	11,515
41,250	41,300	9,029	7,339	9,552	44,250	44,300	9,869	8,179	10,542	47,250	47,300	10,720	9,019	11,532
41,300	41,350	9,043	7,353	9,568	44,300	44,350	9,883	8,193	10,558	47,300	47,350	10,736	9,033	11,548
41,350	41,400	9,057	7,367	9,585	44,350	44,400	9,897	8,207	10,575	47,350	47,400	10,753	9,047	11,565
41,400	41,450	9,071	7,381	9,601	44,400	44,450	9,911	8,221	10,591	47,400	47,450	10,769	9,061	11,581
41,450	41,500	9,085	7,395	9,618	44,450	44,500	9,925	8,235	10,608	47,450	47,500	10,786	9,075	11,598
41,500	41,550	9,099	7,409	9,634	44,500	44,550	9,939	8,249	10,624	47,500	47,550	10,802	9,089	11,614
41,550	41,600	9,113	7,423	9,651	44,550	44,600	9,953	8,263	10,641	47,550	47,600	10,819	9,103	11,631
41,600	41,650	9,127	7,437	9,667	44,600	44,650	9,967	8,277	10,657	47,600	47,650	10,835	9,117	11,647
41,650	41,700	9,141	7,451	9,684	44,650	44,700	9,981	8,291	10,674	47,650	47,700	10,852	9,131	11,664
41,700	41,750	9,155	7,465	9,700	44,700	44,750	9,995	8,305	10,690	47,700	47,750	10,868	9,145	11,680
41,750	41,800	9,169	7,479	9,717	44,750	44,800	10,009	8,319	10,707	47,750	47,800	10,885	9,159	11,697
41,800	41,850	9,183	7,493	9,733	44,800	44,850	10,023	8,333	10,723	47,800	47,850	10,901	9,173	11,713
41,850	41,900	9,197	7,507	9,750	44,850	44,900	10,037	8,347	10,740	47,850	47,900	10,918	9,187	11,730
41,900	41,950	9,211	7,521	9,766	44,900	44,950	10,051	8,361	10,756	47,900	47,950	10,934	9,201	11,746
41,950	42,000	9,225	7,535	9,783	44,950	45,000	10,065	8,375	10,773	47,950	48,000	10,951	9,215	11,763
42,000					45,000					48,000				
42,000	42,050	9,239	7,549	9,799	45,000	45,050	10,079	8,389	10,789	48,000	48,050	10,967	9,229	11,779
42,050	42,100	9,253	7,563	9,816	45,050	45,100	10,093	8,403	10,806	48,050	48,100	10,984	9,243	11,796
42,100	42,150	9,267	7,577	9,832	45,100	45,150	10,107	8,417	10,822	48,100	48,150	11,000	9,257	11,812
42,150	42,200	9,281	7,591	9,849	45,150	45,200	10,121	8,431	10,839	48,150	48,200	11,017	9,271	11,829
42,200	42,250	9,295	7,605	9,865	45,200	45,250	10,135	8,445	10,855	48,200	48,250	11,033	9,285	11,845
42,250	42,300	9,309	7,619	9,882	45,250	45,300	10,149	8,459	10,872	48,250	48,300	11,050	9,299	11,862
42,300	42,350	9,323	7,633	9,898	45,300	45,350	10,163	8,473	10,888	48,300	48,350	11,066	9,313	11,878
42,350	42,400	9,337	7,647	9,915	45,350	45,400	10,177	8,487	10,905	48,350	48,400	11,083	9,327	11,895
42,400	42,450	9,351	7,661	9,931	45,400	45,450	10,191	8,501	10,921	48,400	48,450	11,099	9,341	11,911
42,450	42,500	9,365	7,675	9,948	45,450	45,500	10,205	8,515	10,938	48,450	48,500	11,116	9,355	11,928
42,500	42,550	9,379	7,689	9,964	45,500	45,550	10,219	8,529	10,954	48,500	48,550	11,132	9,369	11,944
42,550	42,600	9,393	7,703	9,981	45,550	45,600	10,233	8,543	10,971	48,550	48,600	11,149	9,383	11,961
42,600	42,650	9,407	7,717	9,997	45,600	45,650	10,247	8,557	10,987	48,600	48,650	11,165	9,397	11,977
42,650	42,700	9,421	7,731	10,014	45,650	45,700	10,261	8,571	11,004	48,650	48,700	11,182	9,411	11,994
42,700	42,750	9,435	7,745	10,030	45,700	45,750	10,275	8,585	11,020	48,700	48,750	11,198	9,425	12,010
42,750	42,800	9,449	7,759	10,047	45,750	45,800	10,289	8,599	11,037	48,750	48,800	11,215	9,439	12,027
42,800	42,850	9,463	7,773	10,063	45,800	45,850	10,303	8,613	11,053	48,800	48,850	11,231	9,453	12,043
42,850	42,900	9,477	7,787	10,080	45,850	45,900	10,317	8,627	11,070	48,850	48,900	11,248	9,467	12,060
42,900	42,950	9,491	7,801	10,096	45,900	45,950	10,331	8,641	11,086	48,900	48,950	11,264	9,481	12,076
42,950	43,000	9,505	7,815	10,113	45,950	46,000	10,345	8,655	11,103	48,950	49,000	11,281	9,495	12,093
43,000					46,000					49,000				
43,000	43,050	9,519	7,829	10,129	46,000	46,050	10,359	8,669	11,119	49,000	49,050	11,297	9,509	12,109
43,050	43,100	9,533	7,843	10,146	46,050	46,100	10,373	8,683	11,136	49,050	49,100	11,314	9,523	12,126
43,100	43,150	9,547	7,857	10,162	46,100	46,150	10,387	8,697	11,152	49,100	49,150	11,330	9,537	12,142
43,150	43,200	9,561	7,871	10,179	46,150	46,200	10,401	8,711	11,169	49,150	49,200	11,347	9,551	12,159
43,200	43,250	9,575	7,885	10,195	46,200	46,250	10,415	8,725	11,185	49,200	49,250	11,363	9,565	12,175
43,250	43,300	9,589	7,899	10,212	46,250	46,300	10,429	8,739	11,202	49,250	49,300	11,380	9,579	12,192
43,300	43,350	9,603	7,913	10,228	46,300	46,350	10,443	8,753	11,218	49,300	49,350	11,396	9,593	12,208
43,350	43,400	9,617	7,927	10,245	46,350	46,400	10,457	8,767	11,235	49,350	49,400	11,413	9,607	12,225
43,400	43,450	9,631	7,941	10,261	46,400	46,450	10,471	8,781	11,251	49,400	49,450	11,429	9,621	12,241
43,450	43,500	9,645	7,955	10,278	46,450	46,500	10,485	8,795	11,268	49,450	49,500	11,446	9,635	12,258
43,500	43,550	9,659	7,969	10,294	46,500	46,550	10,499	8,809	11,284	49,500	49,550	11,462	9,649	12,274
43,550	43,600	9,673	7,983	10,311	46,550	46,600	10,513	8,823	11,301	49,550	49,600	11,479	9,663	12,291
43,600	43,650	9,687	7,997	10,327	46,600	46,650	10,527	8,837	11,317	49,600	49,650	11,495	9,677	12,307
43,650	43,700	9,701	8,011	10,344	46,650	46,700	10,541	8,851	11,334	49,650	49,700	11,512	9,691	12,324
43,700	43,750	9,715	8,025	10,360	46,700	46,750	10,555	8,865	11,350	49,700	49,750	11,528	9,705	12,340
43,750	43,800	9,729	8,039	10,377	46,750	46,800	10,569	8,879	11,367	49,750	49,800	11,545	9,719	12,357
43,800	43,850	9,743	8,053	10,393	46,800	46,850	10,583	8,893	11,383	49,800	49,850	11,561	9,733	12,373
43,850	43,900	9,757	8,067	10,410	46,850	46,900	10,597	8,907	11,400	49,850	49,900	11,578	9,747	12,390
43,900	43,950	9,771	8,081	10,426	46,900	46,950	10,611	8,921	11,416	49,900	49,950	11,594	9,761	12,406
43,950	44,000	9,785	8,095	10,443	46,950	47,000	10,625	8,935	11,433	49,950	50,000	11,611	9,775	12,423

50,000 or over—use tax rate schedules

1990 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$50,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 35, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 36. (Even though individuals cannot use the Tax Rate Schedules below if their taxable incomes are less than \$50,000, all levels of taxable income are shown so that taxpayers can see the tax rate that applies to each level.)

Schedule W
Estates or Trusts
Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 35, is:

Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
\$0	\$5,450	15%	\$0
5,450	14,150	\$817.50 + 28%	5,450
14,150	28,320	3,253.50 + 33%	14,150
28,320	28%	0

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

If the amount on Form 1040NR, line 35, is:

Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
\$0	\$19,450	15%	\$0
19,450	47,050	\$2,917.50 + 28%	19,450
47,050	97,620	10,645.50 + 33%	47,050
97,620	Use Worksheet below to figure your tax.	

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

If the amount on Form 1040NR, line 35, is:

Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
\$0	\$16,225	15%	\$0
16,225	39,200	\$2,433.75 + 28%	16,225
39,200	123,570	8,866.75 + 33%	39,200
123,570	Use Worksheet below to figure your tax.	

Schedule Z
Qualifying Widows and Widowers
Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 35, is:

Over—	but not over—	Enter on Form 1040NR, line 36:	of the amount over—
\$0	\$32,450	15%	\$0
32,450	78,400	\$4,867.50 + 28%	32,450
78,400	162,770	17,733.50 + 33%	78,400
162,770	Use Worksheet below to figure your tax.	

Worksheet (keep for your records)

1.	If your filing status is:	<table border="0" style="width: 100%;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Single, enter \$27,333.60</td> <td rowspan="3" style="font-size: 3em; padding: 0 10px;">}</td> <td rowspan="3" style="border-bottom: 1px solid black; width: 100px;"></td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Qualifying widow(er), enter \$45,575.60</td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Married filing separately, enter \$36,708.85</td> </tr> </table>	Single, enter \$27,333.60	}		Qualifying widow(er), enter \$45,575.60	Married filing separately, enter \$36,708.85	1.
Single, enter \$27,333.60	}							
Qualifying widow(er), enter \$45,575.60								
Married filing separately, enter \$36,708.85								
2.	Enter your taxable income from Form 1040NR, line 35	2.					
3.	If your filing status is:	<table border="0" style="width: 100%;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Single, enter \$97,620</td> <td rowspan="3" style="font-size: 3em; padding: 0 10px;">}</td> <td rowspan="3" style="border-bottom: 1px solid black; width: 100px;"></td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Qualifying widow(er), enter \$162,770</td> </tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Married filing separately, enter \$123,570</td> </tr> </table>	Single, enter \$97,620	}		Qualifying widow(er), enter \$162,770	Married filing separately, enter \$123,570	3.
Single, enter \$97,620	}							
Qualifying widow(er), enter \$162,770								
Married filing separately, enter \$123,570								
4.	Subtract line 3 from line 2. Enter the result. (If the result is zero or less, use the schedule above for your filing status to figure your tax. DO NOT use this worksheet.)	4.					
5.	Multiply the amount on line 4 by 28% (.28). Enter the result	5.					
6.	Multiply the amount on line 4 by 5% (.05). Enter the result	6.					
7.	Multiply \$574 by the number of exemptions claimed on Form 1040NR, line 7e. (If married filing separately, see the Note below.) Enter the result	7.					
8.	Compare the amounts on lines 6 and 7. Enter the smaller of the two amounts here	8.					
9.	Tax. Add lines 1, 5, and 8. Enter the total here and on Form 1040NR, line 36	9.					

Note: If married filing separately and you did **not** claim an exemption for your spouse, multiply \$574 by the number of exemptions claimed on Form 1040NR, line 7e. Add \$574 to the result and enter the total on line 7 above.

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