

# 1992



Department of the Treasury  
Internal Revenue Service

## Instructions for Form 1040NR

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

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

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

Recordkeeping . . . . .	6 hr., 33 min.
Learning about the law or the form . . . . .	2 hr.
Preparing the form . . . . .	4 hr., 8 min.
Copying, assembling, and sending the form to the IRS . . . . .	1 hr., 37 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:FP; 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 **Where To File** on page 2.

## General Instructions

### What's New for 1992?

**Earned Income Credit.**—You may be able to take this credit for 1992 if you earned less than \$22,370 and a qualifying child lived with you in the United States for more than 6 months. But you must file **Schedule EIC (Form 1040A or Form 1040)** to do so. See the instructions for line 53 on page 13.

**Deduction for Exemptions.**—The deduction for each exemption has increased to \$2,300. But your deduction may be reduced or eliminated if your adjusted gross income is more than \$78,950. Read the instructions for line 34 on page 10.

**Itemized Deductions.**—If your adjusted gross income is more than \$52,625 (more than \$105,250 if your filing status is single or qualifying widow(er) with dependent child), you may not be able to deduct all of your itemized deductions. Read the **Schedule A** instructions for line 10 on page 16.

**Expanded Form 1040NR Tax Table.**—The ceiling for this tax table has been raised to \$100,000.

**Note:** If you want more information about tax law changes for 1992, get **Pub. 553, Highlights of 1992 Tax Changes**.

**New Reporting Requirements.**—If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. Certain dual resident taxpayers who claim tax treaty benefits must also file a statement containing certain information. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws. For more details, including the penalty for not filing a required statement, get **Pub. 519, U.S. Tax Guide for Aliens**.

### 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, 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** (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A., whichever is closer.

## Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1992. If you do not meet either of these tests for 1992 but you meet the substantial presence test for 1993, you may be able to choose to be treated as a resident alien for part of 1992. But you must have been physically present in the United States for at least 31 days in a row during 1992 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1991. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are 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.

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

**Green Card Test.**—You are a resident for tax purposes if you are a lawful permanent resident (immigrant) of the United States at any time during 1992.

**Substantial Presence Test.**—You are considered a U.S. resident if you meet the substantial presence test for 1992. You meet this test if you were physically present in the United States for at least:

- a. 31 days during 1992, and
- b. 183 days during the period 1992, 1991, and 1990, counting all the days of physical presence in 1992 but only  $\frac{1}{3}$  the number of days of presence in 1991 and only  $\frac{1}{6}$  the number of days in 1990.

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 substantial presence test:

**1. Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:

- a. foreign government-related individual,
- b. teacher or trainee,
- c. student, or
- d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

**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 1992 if you:

- a. were present in the United States for fewer than 183 days during 1992,
- b. establish that during 1992 you had a tax home in a foreign country, and

c. establish that during 1992 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

**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.

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 following four conditions applies to you:

1. You were a nonresident alien engaged, or considered to be engaged, in a trade or business in the United States during 1992. You must file Form 1040NR even if:

a. none of your income came from a trade or business conducted in the United States,

b. you have no income from U.S. sources, or

c. your income is exempt from U.S. tax.

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

**Note:** *If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," or "M" visa, you are considered engaged in a trade or business in the United States. Therefore, condition 1 applies to you.*

2. You were a nonresident alien not engaged in a trade or business in the United States during 1992 with income on which not all U.S. tax that you owe was withheld.

3. You represent a deceased person who would have had to file Form 1040NR.

4. 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 on January 1, 1993, 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. But you must use **Form 8814**, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

**Filing a Deceased Person's Return.**—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1992. 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 1992 and fiscal years that began in 1992.

**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 1992 calendar year is due by April 15, 1993.

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 1992 calendar year is due by June 15, 1993.

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

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

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

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

## Where To File

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

## Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if 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 1992 to be taxed as a U.S. resident, you and your spouse must file a joint return on Form 1040 or 1040A for 1992. 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 1992. Your worldwide income for the whole year must be included whether you file a joint or separate return.

To make this election, you must file Form 1040 or 1040A as your income tax return and attach the statement described in Pub. 519. Do not use Form 1040NR.

## Dual-Status Taxpayers

**Note:** *If you elect to be taxed as a resident alien (discussed above), the special instructions and restrictions discussed here do not apply. 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 nonresident and resident alien. Different U.S. income tax rules apply to each status.

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

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

## What To File for a Dual-Status Year

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

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

**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 page 2.

**Tax Rates.**—If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 2, 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. Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 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, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 on line 36 and the tax on the noneffectively connected income on line 46.

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

1. 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 54. Enter amounts from the attached statement (Form 1040NR, lines 51, 58a, 58b, 59a, and 59b) to the left of line 54 and identify and include in the amount on line 54.

**When filing Form 1040NR**, show the total tax withheld on lines 51, 58a, 58b, 59a, and 59b. Enter the amount from the attached statement (Form 1040, line 54) to the left of line 51 and identify and include in the amount on line 51.

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 60. 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 this credit. 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 this credit. But you must have had effectively connected income to do so. 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 at any time during the tax year, 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 46. Pub. 519 describes this income more fully.

**Note:** Use line 49 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. Losses of individuals shall be taken into account under section 897 only to the extent such losses would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains are subject to an alternative minimum tax. See the instructions for line 44.

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

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

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

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

property holding corporation. Generally, real property includes:

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

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

- **Personal property associated with the use of real property**, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See 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 that 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 59a or 59b 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:

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

The election does not apply to dispositions of U.S. real property interests discussed on this page.

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 United States (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 the United States

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

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

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## Line Instructions for Form 1040NR

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### 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 box number instead of your present home address.

**Identifying Number.**—If you are filing Form 1040NR as a fiduciary, enter the employer identification number of the estate or trust.

If you are a nonresident alien engaged in a trade or business in the United States, you must get a taxpayer identification number. Generally, this number is your social security number. Apply for your number using **Form SS-5**, which you can get at Social Security Administration offices. If you applied for a number but do not have it by the time your return is due, write "Applied for" on your return.

If you do not have a social security number and are not otherwise required to get one, you can use the identification number the IRS assigned to you. This number is similar to a social security number but begins with the number 9. If 1992 is the first year you are filing a tax return and you are not otherwise required to get a social security number, do not make an entry in the space labeled "Identifying or social security number." When the IRS receives your return, you will be assigned an identification number. You must use this number when you file tax returns in the future or until you receive a social security number.

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### Filing Status and Exemptions for Individuals

#### Lines 1 through 7e

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

If your spouse died in 1992, consider yourself married to that spouse for the

whole year, unless you remarried before the end of 1992.

**Lines 1 and 2—Single Residents of Canada or Mexico, Single U.S. Nationals (American Samoans), or 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 details.

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 1992.

**Married Persons Who Live Apart.**—Some married persons who have a child and who do not live with their spouse may file as single. If you meet **all five** 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.

2. You paid more than half the cost to keep up your home in 1992.

3. You lived apart from your spouse during the last 6 months of 1992.

4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than 6 months in 1992.

5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules explained on page 6 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 1992, 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 1992. You may claim your spouse's exemption only if your spouse had no income from U.S. sources and is not another taxpayer's dependent.

**Line 6—Qualifying Widow(er) With Dependent Child.**—You may check the box on line 6 and use joint return tax rates for 1992 if **all seven** of the following apply:

1. You were a resident of Mexico, Canada, Japan, or the Republic of Korea, or a U.S. national.

2. Your spouse died in 1990 or 1991 and you did not remarry in 1992.

3. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.

4. This child lived in your home for all of 1992. Temporary absences, such as for vacation or school, count as time lived in the home.

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

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

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

**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 even if that person chose not to claim you. 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 1992. This includes a baby **born** in 1992 or a person who **died** in 1992.

After you have figured out who you can claim as a dependent, fill in the columns on line 7c. 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 (1).** Enter the name of each dependent.

**Column (2).** If your dependent was under age 1 on December 31, 1992, put a checkmark in column (2).

**Column (3).** If your dependent was age 1 or older on December 31, 1992, you must enter his or her social security number. If there is no entry in column (3) 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. 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 in 1992. Do not enter more than 12. Count temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1992, 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** below, 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** if your divorce decree or written separation agreement went into effect before 1985 and it states that 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 unconditionally 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**, 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 had custody of a child for most of the year (**the custodial parent**) can generally take the exemption for that child if both 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 did not have custody, or who had the child for the shorter time (**the noncustodial parent**), may take the exemption if both parents together paid over half of the child's support and **either a or b** below applies:

- The custodial parent signs Form 8332, or similar statement, agreeing not to claim an exemption for the child in 1992, or
- 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 1992. 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 forms and schedules. This will make it easier to complete your return. 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. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total. **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 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 effectively connected 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. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller 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 details on allocated tips, get **Pub. 531**, Reporting Income From Tips.

Use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 47 on page 12.

- 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 1099-R** (other than payments from an IRA) are reported on lines 18a and 18b of Form 1040NR. However, you must report this income on line 72 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. Generally, these payments are not effectively connected income. However, 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 to 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 on Schedule A. But you must use **Form 2106**, Employee Business Expenses, to do so. The total annual lease value of the vehicle should be shown in either box 23 or 18 of your W-2 form or on a separate statement. For more details, get **Pub. 917**, Business Use of a Car.

**Excess Salary Deferrals.** If you chose to have your employer contribute part of

your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 6 of your W-2 form should be checked. The amount deferred should be shown in box 17. The total amount that may be deferred for 1992 under all plans is generally limited to \$8,728. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. Get **Pub. 575**, Pension and Annuity Income (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 for 1992 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 22 of your W-2 form(s).

First, go to Form 2441 and fill in Parts I and III. Include any taxable benefits from line 26 of that form on Form 1040NR, line 8. On the dotted line next to line 8, enter "DCB."

**Caution:** *If you have a child who was born in 1992 and you earned less than \$22,370, read A Change To Note in the Instructions for Form 2441 before filling in Part III.*

**Line 9a—Taxable Interest Income.—**

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

If you received interest not effectively connected with a U.S. trade or business, report it on page 4, 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 1992 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1992 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 you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more details, 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 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 ordinary 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 indicates 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, see the instructions for 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, Credits, or Offsets of State and Local Income Taxes.—**

If you received a refund, credit, or offset of state or local income taxes in 1992 that you paid and deducted before 1992, you may have to report part or all 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, in the year the tax was paid, you **did not** itemize deductions on Form 1040NR or Schedule A (Form 1040), or you filed Form 1040A or Form 1040EZ.

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

If, on Schedule A (Form 1040NR), you deduct state or local income taxes you paid in 1992, do not reduce that deduction by any tax refund for an earlier year. However, if the refund is for 1991 and you made a 1991 estimated state income tax payment in 1992, 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 amount of the grant on line 12 and show any nontaxable part on line 28. If the grant was reported on Form 1042S, enter the gross amount from column (b) on line 12. 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 letterhead) showing the details of the grant.

**Line 13—Business Income or (Loss).—**If you operated your own business or practiced your profession as a sole proprietor, report your income and expenses on **Schedule C** or **Schedule C-EZ (Form 1040)**. Enter on line 13 your net profit or (loss) from Schedule C or your net profit from Schedule C-EZ.

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

**Line 14—Capital Gain or (Loss).—**See the Instructions for **Schedule D (Form 1040)**. Enter the effectively connected gain or (loss) from Schedule D. You may need **Pub. 544**, Sales and Other Dispositions of Assets.

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

**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.

**Caution:** *It will be to your advantage to report your capital gain distributions on Schedule D (Form 1040) and use Part IV of Schedule D to figure your tax if your taxable income (Form 1040NR, line 35) is **more than:** \$86,500 if filing as a qualifying widow(er), \$51,900 if single, or \$43,250 if married filing separately.*

**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 on line 16 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). These include 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 72 of Form 1040NR. Generally, you will receive a **Form 1099-R** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1992 or an earlier year, see below. If 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; **do not** make an entry 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 1992, 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 1992, 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.** A rollover is a tax-free transfer of cash or other assets from one retirement program to another. 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 9 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 72 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 1099-R** showing the amount of your pension or annuity. Attach **Form 1099-R** to **Form 1040NR** if any Federal income tax was withheld from your pension or annuity. **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 17.

**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.** If your pension or annuity is fully taxable, enter it on line 18b; **do not** make an entry on line 18a. 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 your entire cost back tax free before 1992.

Fully taxable pensions and annuities also include military retirement pay shown on **Form 1099-R**. For details on military disability pensions, get **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, the amount shown in box 7 is usually fully taxable. For more details, see **Pub. 575**. If an amount is shown in box 8 of your **Form RRB-1099-R**, see **Pub. 575** to find out how to report your benefits.

**Partially Taxable Pensions and Annuities.** If your pension or annuity is partially taxable and your **Form 1099-R** does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, Pension General Rule (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 choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions), and the IRS will figure the taxable part for you for a \$50 fee. For details on how to do this, see **Pub. 939**.

If your **Form 1099-R** 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 and the total 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 the 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 9 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 on page 9. 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 1099-R** 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, see **Pub. 575**. If there is more than one beneficiary, see **Pub. 575** or **Pub. 721** to figure each beneficiary's taxable amount.

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

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



**Simplified General Rule Worksheet—Lines 18a and 18b** (keep for your records)

1. Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040NR, line 18a . . . . . **1.** \_\_\_\_\_
2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion . . . . . **2.** \_\_\_\_\_
3. Age at annuity starting date (see instructions on page 8): Enter:
 

55 and under	300	}	. . . . . <b>3.</b> _____
56–60	260		
61–65	240		
66–70	170		
71 and older	120		
4. Divide line 2 by the number on line 3 . . . . . **4.** \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, also enter this amount on line 8; skip lines 6 and 7. Otherwise, go to line 6 . . . . . **5.** \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986 . . . . . **6.** \_\_\_\_\_
7. Subtract line 6 from line 2 . . . . . **7.** \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 18b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R . . . . . **9.** \_\_\_\_\_

**Note:** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 18b. Enter the total pension or annuity payments received in 1992 on Form 1040NR, line 18a.

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**. 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, your Form 1099-R should have the "Total distribution" box in box 2b checked. 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. But you may pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you chose to use **Form 4972**, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. 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.—**Enter on line 21 any unemployment compensation (insurance) you received. By February 1, 1993, you should receive a **Form 1099-G** showing the total amount paid to you during 1992. This amount should be shown in box 1.

If you received an overpayment of unemployment compensation in 1992 and you repaid any of it in 1992, subtract the amount you repaid from the total amount you received. Enter the result on line 21. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 21.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 8.

**Line 22—Other Income.—**Use line 22 to report any other income effectively connected with your U.S. business that is not reported on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. The following are examples of income to report on line 22:

- 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.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.

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

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

**Net Operating Loss.** If you had a net operating loss in an earlier year to carry forward to 1992, include it as a negative amount in parentheses on line 22. Attach a statement showing how you figured the amount. Get **Pub. 536**, Net Operating Losses, for more details.

## Adjustments

### Lines 24 through 29

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

**Line 24—IRA Deduction.—**Use line 24 to deduct contributions to your individual retirement arrangement (IRA).

**Caution:** If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment in 1992, 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 1992.

**Not Covered by a Retirement Plan.** If you were not covered by a retirement plan during 1992, 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 were self-employed and had a Keogh or SEP 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 1992 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. But if your 1992 tax year ended on a date other than December 31, 1992, **do not** use the worksheet below. Instead, see Pub. 535 to find out how to figure your deduction.

**Caution:** *If you can file Schedule EIC (Form 1040A or Form 1040), Earned Income Credit, you may also be able to claim the health insurance credit on that schedule. If you do claim that credit, do not use the worksheet below. Instead, get Pub. 596, Earned Income Credit, to figure your self-employed health insurance deduction.*

**Self-Employed Health Insurance Deduction**

**Worksheet—Line 25**  
(keep for your records)

See the instructions for line 25 above.

- |  |                                     |
|--|-------------------------------------|
| 1. Enter total payments made before July 1, 1992, for health insurance coverage for periods before July 1, 1992, for you, your spouse, and dependents . . . . .                        | 1. _____                            |
| 2. Percentage used to figure the deduction . . . . .   | 2. $\frac{\quad}{\quad} \times .25$ |
| 3. Multiply line 1 by line 2 . . . . .   | 3. _____                            |
| 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 . . . . . | 4. _____                            |
| 5. Multiply line 4 by 50% (.50) . . . . .  | 5. _____                            |
| 6. <b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 5 here and on Form 1040NR, line 25 . . . . .  | 6. _____                            |

\***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 Simplified Employee Pension (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, enter "DB" next to 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 that are related to your 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. Enter the amount and "QPA" next to line 29.

**Forestation or 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, C-EZ, or F (Form 1040)** for this activity, include your deduction in the total on line 29. Enter the amount and "Reforestation" 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 1992. Enter the amount and "Sub-pay TRA" next to line 29. Or, you may be able to claim a credit against your tax instead. Get **Pub. 525** for more details.

**Contributions to Section 501(c)(18) Pension Plans.** If you chose to have your employer contribute part of your pay to a pension plan exempt from tax under section 501(c)(18), the amount contributed should be identified with code **H** in box 17 of your W-2 form. You may deduct the amount contributed subject to the limits explained under **Excess Salary Deferrals** on page 6. Include your deduction in the total on line 29. Enter the amount and "501(c)(18)" next to line 29.

**Adjusted Gross Income**

**Line 30**

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 details, get **Pub. 536**, Net Operating Losses.

**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 for Schedule A begin on page 14.

**Line 34—Deduction for Exemptions.**—You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

If you file as an **individual**, multiply \$2,300 by the total 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, see **Pub. 519**.) But if your adjusted gross income from line 31 is more than the dollar amount shown below for your filing status, use the worksheet on page 11 to figure the amount, if any, to enter on line 34.

- \$78,950 if married filing separately.
- \$105,250 if single.
- \$157,900 if filing as a qualifying widow(er) with dependent child.

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 (line 35) is less than \$100,000, you **MUST** use the Tax Table to find your tax, unless you are required to use **Form 8615** or you use **Schedule D (Form 1040)**, as explained on page 11. 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 (line 35) is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or you use **Schedule D** (see page 11).

**Deduction for Exemptions Worksheet—Line 34** (keep for your records)

See the instructions for line 34 on page 10.

Use this worksheet **only** if the amount on Form 1040NR, line 31, is more than the dollar amount shown on line 3 below for your filing status.

1. Multiply \$2,300 by the total number of exemptions claimed on Form 1040NR, line 7e . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 31 . . . . . **2.** \_\_\_\_\_
3. Enter on line 3 the amount shown below for your filing status:
  - Married filing separately, enter \$78,950
  - Single, enter \$105,250
  - Qualifying widow(er) with dependent child, enter \$157,900
 } **3.** \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, **stop here**; enter the amount from line 1 above on Form 1040NR, line 34 . . . . . **4.** \_\_\_\_\_
 

**Note:** If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), **stop here**; you **cannot** take a deduction for exemptions. Enter -0- on Form 1040NR, line 34.
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number . . . . . **5.** \_\_\_\_\_
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount . . . . . **6.** \_\_\_\_\_
7. Multiply line 1 by line 6 . . . . . **7.** \_\_\_\_\_
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 34 . . . . . **8.** \_\_\_\_\_

**Schedule D.** If you had a net capital gain, your tax may be less if you figure it using Schedule D, Part IV, Tax Computation Using Maximum Capital Gains Rate.

**Form 8615.** Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1993, and who had more than \$1,200 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1992, do not use Form 8615 to figure the child's tax.

**Note:** If you are filing **Form 8814, Parents' 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 in the space provided 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 additional taxes from:

**Form 4970**, Tax on Accumulation Distribution of Trusts, or

**Form 4972**, Tax on Lump-Sum Distributions.

this credit if you paid someone to care for your child or other qualifying person while you worked or looked for work. But you must have had effectively connected 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 the correct information from the care provider.

For more details, including special rules for divorced or separated parents, see the Instructions for Form 2441 and **Pub. 503**, Child and Dependent Care Expenses.

**Line 40—Foreign Tax Credit.**—**Form 1116** explains when you can take this credit for payment of income tax to a foreign country. To take it, you must report income from foreign sources (see **Foreign Income Taxed by the United States** on page 4). You also must have paid or owe foreign tax on that income. Also, get **Pub. 514**, Foreign Tax Credit for Individuals.

**Line 41—Other Credits.**—Complete line 41 if you can take any of the following credits.

**General Business Credit.** If you have two or more of the following general business credits, a general business credit carryforward, or a general business credit (other than the low-income housing credit) from a passive activity, you must also complete **Form 3800** to figure the total

credit. Include 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 general business credit, include on line 41 the amount of the credit from the form. Also, check the "Form (specify)" box on line 41 and enter 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 be able to take this credit. Use Form 5884 to figure the credit.

• **Form 6478, Credit for Alcohol Used as Fuel.** If you sold straight alcohol (or an alcohol mixture) at retail or used it as fuel in your trade or business, you may be able to take this credit. 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 Certification.

• **Form 8826, Disabled Access Credit.** If you paid or incurred expenses to make your business accessible to or usable by individuals with disabilities, you may be able to take this credit. Get Form 8826 for details.

• **Form 8830, Enhanced Oil Recovery Credit.** You may be able to take a credit of 15% of your enhanced oil recovery costs. Use Form 8830 to figure the credit.

**Mortgage Interest Credit.** 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 improve your main home, you may be able to take this credit. You must complete and attach **Form 8396**, Mortgage Interest Credit, to figure the amount of the credit to include in your total for line 41. Also, check the box for Form 8396 on line 41.

**Credit for Prior Year Minimum Tax.** If you paid alternative minimum tax in an earlier year, you may be able to take this credit. Get **Form 8801**, Credit for Prior Year Minimum Tax—Individuals, to see if you can take this credit. If you can, check the box for Form 8801 on line 41.

**Line 42—Add lines 39 through 41 and enter the total on line 42.** Also, include in the total on line 42 any credit for Fuel From a Nonconventional Source.

**Credit for Fuel From a Nonconventional Source.** A credit is allowed for the sale of qualified fuels

**Credits**

**Lines 39 through 42**

**Line 39—Credit for Child and Dependent Care Expenses.**—You may be able to take

produced from a nonconventional source. See section 29 for a definition of qualified fuels, details on 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 42. Write the amount and "FNS" next to line 42.

## Other Taxes

### Lines 44 through 50

**Line 44—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; **Schedule H, Form 1041** for fiduciaries.

Generally, to see if you should complete Form 6251, add the amounts on Form 1040NR, lines 32 and 34, plus the total of 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 in Form 6251. You should also fill in Form 6251 if you are claiming the foreign tax credit.

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

#### Adjustments and Tax Preference Items:

1. Accelerated depreciation.
2. Income from the exercise of incentive stock options in excess of the amount actually reported on your return.
3. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds).
4. Intangible drilling costs.
5. Depletion.
6. Circulation and research and experimental expenditures.
7. Mining exploration and development costs.
8. Amortization of certified pollution-control facilities.
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:** Form 6251 should be filled in for a child under age 14 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 **Schedule H, Form 1041** 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 (keep for your records)

First complete Form 6251 through line 17, and enter a tentative amount on line 18. Then make the following computation:

- |   |   |
|---|---|
| <p><b>A</b> Enter the amount from Form 6251, line 11 . . . . .</p> <p><b>B</b> Enter your net U.S. real property gain for the tax year . . . . .</p> <p><b>C</b> Enter the <b>smaller</b> of line A or line B . . . . .</p> <p><b>D</b> Enter 21% of line C . . . . .</p> | <p><b>A.</b> _____</p> <p><b>B.</b> _____</p> <p><b>C.</b> _____</p> <p><b>D.</b> _____</p> |
|---|---|

If the amount on line D is **more than** the amount you entered on Form 6251, line 18, use the line D amount instead for line 18. Then complete the rest of Form 6251 using the amount on line 18. Enter the amount (if any) from Form 6251, line 22, on Form 1040NR, line 44. If the alternative minimum tax applies, attach Form 6251 and a copy of this page to your return.

**Line 45—Recapture Taxes.**—If you owe any of the following taxes, check the box(es) and include the tax on line 45.

**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, you may owe the tax figured on **Form 4255**. See Form 4255 for details.

**Recapture of Low-Income Housing Credit.** 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 figured on **Form 8611**. See Form 8611 for details.

**Recapture of Federal Mortgage Subsidy.** If you sold your home in 1992 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe the tax figured on **Form 8828**. See Form 8828 for details.

**Line 47—Social Security and Medicare 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 and Medicare or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRTA tax was not withheld, you must pay it unless the rules discussed under **Uncollected Employee Social Security and Medicare or RRTA Tax on Tips** (line 50) apply.

To figure the amount of social security and Medicare tax on the tips, complete **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, and attach it to your Form 1040NR. Enter the tax on line 47.

To pay the RRTA tax on the tips, contact your employer. Your employer will collect the tax.

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 and Medicare tax due on tips you received but did not report to your employer.

**Line 48—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 48.

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

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

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

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

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

**Line 50—Total Tax.**—Add lines 43 through 49 and enter the total on line 50. Also, include in the total on line 50 any of the following that applies.

**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 this penalty tax in your total for line 50. Enter the amount of this tax and the words "Section 72(m)(5)" on the dotted line next to line 50.

**Advance Earned Income Credit (AEIC) Payments.** If you received AEIC payments, include them in the total on line 50. Enter the amount and "AEIC" on the dotted line next to line 50. These payments should be shown in box 8 of your W-2 forms.

**Note:** Use Schedule EIC to figure the earned income credit you can actually take.

**Uncollected Employee Social Security and Medicare or RRTA Tax on Tips.** If you did not have enough wages to cover the social security and Medicare tax or railroad retirement (RRTA) tax due on tips you reported to your employer, the amount of tax due should be identified with codes **A** and **B** in box 17 of your Form W-2. Include this tax in the total for line 50. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 50.

**Uncollected Employee Social Security and Medicare or RRTA Tax on Group-Term Life Insurance.** If you had group-term life insurance through a former employer, you may have to pay social security and Medicare tax or RRTA tax on part of the cost of the life insurance. The amount of tax due should be identified with codes **M** and **N** in box 17 of your Form W-2. Include this tax in the total for line 50. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 50.

**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 (EPP), you must pay a tax equal to 20% of this excess payment. Enter the amount and "EPP" on the dotted line next to line 50.

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 this tax in the total for line 50.

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 50.

## Payments

### Lines 51 through 59b

**Line 51—Federal Income Tax Withheld.**—Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, and 1099-R**. Enter the total on line 51. The amount of Federal income tax withheld should be shown in box 9 of Form W-2, box 2 of Form W-2G, and box 4 of Form 1099-R. If line 51 includes amounts withheld as shown on Form 1099-R, check the box on line 51. Be sure to attach the Form 1099-R. Also, include in the total for line 51 any tax withheld on scholarship or fellowship grants from Form 1042S.

**Backup Withholding.** If you received a 1992 Form 1099 showing income tax withheld (backup withholding) on dividends, interest income, or other income you received, include the amount withheld in the total on line 51. 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 51.

**Line 52—1992 Estimated Tax Payments.**—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1992. Include any overpayment from your 1991 return that you applied to your 1992 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 1992, the service center where you made the payments, and the name and social security number under which you made the payments.

**Line 53—Earned Income Credit.**—If the amount on line 31 is less than \$22,370 and all of the following apply, you may be able to take this credit.

- Your filing status is single or qualifying widow(er) with dependent child, and
- You had earned income of at least \$1 but less than \$22,370, and
- You had a child living with you in your main home in the United States for more than 6 months, and
- The child was under age 19 or a full-time student under age 24 at the end of 1992, or was permanently and totally disabled.

If you believe you can take this credit, get **Schedule EIC (Form 1040A or Form 1040)** to figure the amount to enter on line 53.

**Line 54—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 55—Excess Social Security, Medicare, and RRTA Tax Withheld—More Than One Employer.**

**Excess Social Security and Medicare Tax Withheld.** If you had more than one employer for 1992 and your total wages were over \$55,500, your employers may have withheld too much social security tax. If your total wages were over \$130,200, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 55. Use the worksheet below to figure the excess amount.

If any one employer withheld more than \$3,441.00 in social security tax, or more than \$1,887.90 of Medicare tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

**Excess Railroad Retirement (RRTA) Tax Withheld.** If you had more than one railroad employer for 1992 and your total compensation was over \$55,500, your employers may have withheld too much tier 1 tax. If your total compensation was over \$41,400, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 55. Get **Pub. 505**, Tax Withholding and Estimated Tax, to figure the excess amount. **Do not** use the worksheet on this page.

If any one employer withheld more than \$3,441.00 of tier 1 RRTA tax, more than \$1,887.90 of tier 1 Medicare tax, or more than \$2,028.60 of tier 2 tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

### Excess Social Security and Medicare Tax Withheld Worksheet—Line 55 (keep for your records)

**Caution: Do not use this worksheet if any RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.**

- |  |                    |
|--|--------------------|
| 1. Add all social security tax withheld but not more than \$3,441.00 for each employer. This tax should be shown in box 11 of your W-2 forms. Enter the total here . . . | 1. _____           |
| 2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040NR, line 50 . . .                                    | 2. _____           |
| 3. Add lines 1 and 2. If \$3,441.00 or less, enter -0- on line 5 and go to line 6. . . . .   | 3. _____           |
| 4. Social security tax limit . . .   | 4. <u>3,441.00</u> |
| 5. Subtract line 4 from line 3 . . .   | 5. _____           |
| 6. Add all Medicare tax withheld but not more than \$1,887.90 for each employer. This tax should be shown in box 15 of your W-2 forms. Enter the total here . . .        | 6. _____           |
| 7. Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040NR, line 50 . . .   | 7. _____           |
| 8. Add lines 6 and 7. If \$1,887.90 or less, enter -0- on line 10 and go to line 11 . . . . .  | 8. _____           |
| 9. Medicare tax limit . . .  | 9. <u>1,887.90</u> |
| 10. Subtract line 9 from line 8 . . .  | 10. _____          |
| 11. Excess social security and Medicare tax withheld. Add lines 5 and 10. Enter the total here and on Form 1040NR, line 55 . . .   | 11. _____          |

## Line 56—Other Payments.

**Regulated Investment Company Credit.** Include 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 and check the box for Form 2439.

**Credit for Federal Tax Paid 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, attach **Form 4136**. Include the credit on line 56 and check the box for Form 4136. For more information, get **Pub. 225**, Farmer's Tax Guide, or **Pub. 378**, Fuel Tax Credits and Refunds.

**Line 57—Credit for Amount Paid With Form 1040C.**—Enter any amount you paid with Form 1040C for 1992.

**Lines 58a and 58b—U.S. Tax Withheld at Source.**—Enter on line 58a the amount you show on line 76, page 4. Enter on line 58b 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 59a and 59b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.**—Enter on line 59a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 59b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042S**.

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## Refund or Amount You Owe

### Lines 61 through 65

**Line 61—Amount Overpaid (if line 60 is more than line 50).**—Subtract line 50 from line 60 and enter the result on line 61. If line 61 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 1993 wages.

If you go back to work after a period of unemployment, you may be able to reduce your withholding. For more details, see your employer or get Pub. 515.

**Line 62—Refund.**—Enter the amount from line 61 that you want refunded to you.

**Line 63—Applied to 1993 Estimated Tax.**—Enter on this line the amount of overpayment you want applied to your estimated tax for 1993.

**Line 64—Amount You Owe (if line 50 is more than line 60).**—Subtract line 60 from line 50 and enter the result on line 64. This is the amount you owe. Attach your check or money order payable to the Internal Revenue Service for the full amount when you file. **Do not** include any estimated tax payment in your check or money order. If

line 64 is under \$1, you do not have to pay.

**Line 65—Estimated Tax Penalty.**—If line 64 is at least \$500 and it is more than 10% of the tax shown on your return, or you underpaid your 1992 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210** (or **Form 2210F** for farmers and fishermen) to see if you owe a penalty and to figure the amount. If you want, the 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 65. Add the penalty amount to any tax due and enter the total on line 64. If you are due a refund, subtract the penalty amount from the overpayment you show on line 61.

If you leave line 65 blank, the 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.

- You claim a waiver.
- Your income varied during the year and you use the annualized income installment method to figure your required installment payments.
- 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 (or 2210F) or Pub. 505.

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## Income Tax Withholding for 1993

If you do owe tax for 1992, you may want to increase the amount of income tax withheld from your pay for 1993. For more details, see Pub. 505 or Pub. 515.

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## Signature

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

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## Schedule A

### Itemized Deductions

#### State and Local Income Taxes

##### Lines 1a through 2

You can deduct state and local income taxes you paid or that were withheld from your salary during 1992 on income connected with a U.S. trade or business. If, during 1992, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the

amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

#### Gifts to U.S. Charities

##### Lines 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 the 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 details, 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 earlier. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

##### Limit on the Amount You May Deduct.

If any of the following applies, see Pub. 526 to figure the amount of your deduction:

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040NR, line 31,
- Your gifts of capital gain property to certain organizations are more than 20% of the amount shown on 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.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals, foreign organizations, and groups that are run for personal profit.
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.

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

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

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

**Note:** If your total deduction for gifts of property is over \$500, 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. See Pub. 526 for details.

**Line 3c.**—Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details 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 the amount of your loss to enter on line 5.

**Losses You MAY Deduct.**—You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution. You may deduct nonbusiness casualty or theft losses only to the extent that—

1. The amount of **each** separate casualty or theft loss is more than \$100, and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 31.

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

**Additional Information.** For more details, get **Pub. 547**, Nonbusiness Disasters, Casualties, and Thefts. It also has information about Federal disaster area losses.

### 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.

## Moving Expenses

### Line 6

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

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 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. The deduction is generally limited to moves to or within the United States or its possessions. If you meet these requirements, get **Pub. 521**, Moving Expenses. 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. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 7e.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 7a. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 7b.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 9. See the instructions for line 9.

**Additional Information.**—For more details, get **Pub. 529**, Miscellaneous Deductions.

### Examples of Expenses You May Not Deduct:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property. But see **Casualty and Theft Losses** on this page.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Expenses of adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

**Line 7a.**—Enter the total job expenses you paid for which you were not reimbursed. But you **MUST** fill in and attach **Form 2106**, Employee Business Expenses, if **either** of the following applies:

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 7a.

If either **1** or **2** above applies to you, fill in Form 2106 for **all** your job expenses. Then, enter on line 7a the amount from Form 2106, line 11.

If you don’t have to fill in Form 2106, list the type and amount of each expense on the dotted lines next to line 7a. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on 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, 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. For details, including limits that apply, get **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 salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, get **Pub. 508**, Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** on page 15.

**Line 7b.**—Enter the total amount you paid to produce or collect taxable income, manage or protect property held for earning income, or determine your tax. But **do not** include any expenses deducted elsewhere such as on **Schedule C, C-EZ, E, or F (Form 1040)**. List the type and amount of each expense on the dotted lines next to line 7b. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 7b.

Examples of expenses to include on line 7b are:

- Tax return preparation fees, including fees paid for magnetic media filing of your return.
- 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, including limits on the amount you may deduct, see **Pub. 529**.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

**Line 9.**—Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 9. Enter one total on 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 the 2% AGI limit, see **Pub. 529**.

## Total Itemized Deductions

### Line 10

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040NR, line 31, is more than \$105,250 (more than \$52,625 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet on this page to figure the amount you may deduct.

### Itemized Deductions Worksheet—Line 10 (keep for your records)

1. Add the amounts on Schedule A, lines 2, 4, 5, 6, 8, and 9. . . .	1. _____
2. Enter the amount on Schedule A, line 5. . . . .	2. _____
3. Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 10 . . . .	3. _____
4. Multiply line 3 above by 80% (.80) . . . . .	4. _____
5. Enter the amount from Form 1040NR, line 31 . . . . .	5. _____
6. Enter \$105,250 (\$52,625 if you checked filing status box 3, 4, or 5) . . . . .	6. _____
7. Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 10 . . . . .	7. _____
8. Multiply line 7 above by 3% (.03) . . . . .	8. _____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9. _____
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 10 . . . . .	10. _____

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

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

The 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 which countries have such treaties and what the rates are.

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that is subject

to tax; it does not apply to the part that is a return of your cost.

The 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 1992. Include these gains only if you were in the United States at least 183 days during 1992. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

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

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 benefit 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 February 1, 1993, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1992, and the amount of any social security benefits you repaid in 1992. 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 73, 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 the source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general rule, and tax treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodic income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

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## Other Information (Page 5)

You must complete all items. If an item does not apply to you, write "N/A" (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** later. 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 periodic 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 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 not 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 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 of 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 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: (a) for 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; (b) for 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 (c) for 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.

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## Reminders

### Sign and Date Your Return

**Form 1040NR is not considered a valid return unless you sign it.** If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

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

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

**Child's Return.**—If your child cannot sign 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. A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return but **does not charge you should not sign.**

## Address Change

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

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

## Estimated Tax for Individuals

In general, you do not have to make estimated tax payments if you expect that your 1993 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax for 1993 is \$500 or more, get **Form 1040-ES (NR)**. It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 1993 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. You may owe a penalty if you fail to report this number on your tax return.

## Records You Should Keep

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

## Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506**, 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 is 15% per month, not to exceed 75%.*

**Late Payment of Tax.**—If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty 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 the Amount You Owe on line 64.*

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

**Other Penalties.**—Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement.

## 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 1993 tax return. Do not add your gift 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 your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

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

Otherwise, call 1-800-829-1040, 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 identification 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; 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 the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed 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.

# 1992 Tax Table

## Based on Taxable Income

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

**Example.** Mr. Green is filing as a qualifying widower. His taxable income on line 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 enter on line 36 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
		<b>Your tax is—</b>		
25,200	25,250	4,275	3,784	4,736
25,250	25,300	4,289	3,791	4,750
25,300	25,350	4,303	<b>(3,799)</b>	4,764
25,350	25,400	4,317	3,806	4,778

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

Continued on next page

1992 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—		
<b>5,000</b>					<b>8,000</b>					<b>11,000</b>				
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
<b>6,000</b>					<b>9,000</b>					<b>12,000</b>				
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
<b>7,000</b>					<b>10,000</b>					<b>13,000</b>				
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

1992 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—		
<b>14,000</b>					<b>17,000</b>					<b>20,000</b>				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,280
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,294
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,308
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,322
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,336
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,350
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,364
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,378
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,392
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,406
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,420
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,434
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,448
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,462
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,476
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,490
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,504
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,518
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,692	20,900	20,950	3,139	3,139	3,532
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,706	20,950	21,000	3,146	3,146	3,546
<b>15,000</b>					<b>18,000</b>					<b>21,000</b>				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,720	21,000	21,050	3,154	3,154	3,560
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,734	21,050	21,100	3,161	3,161	3,574
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,748	21,100	21,150	3,169	3,169	3,588
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,762	21,150	21,200	3,176	3,176	3,602
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,776	21,200	21,250	3,184	3,184	3,616
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,790	21,250	21,300	3,191	3,191	3,630
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,804	21,300	21,350	3,199	3,199	3,644
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,818	21,350	21,400	3,206	3,206	3,658
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,832	21,400	21,450	3,214	3,214	3,672
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,846	21,450	21,500	3,222	3,222	3,686
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,860	21,500	21,550	3,230	3,230	3,700
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,874	21,550	21,600	3,238	3,238	3,714
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,888	21,600	21,650	3,246	3,246	3,728
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,902	21,650	21,700	3,254	3,254	3,742
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,916	21,700	21,750	3,262	3,262	3,756
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,930	21,750	21,800	3,270	3,270	3,770
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,944	21,800	21,850	3,278	3,278	3,784
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,958	21,850	21,900	3,286	3,286	3,798
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,972	21,900	21,950	3,294	3,294	3,812
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,986	21,950	22,000	3,302	3,302	3,826
<b>16,000</b>					<b>19,000</b>					<b>22,000</b>				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	3,000	22,000	22,050	3,310	3,310	3,840
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	3,014	22,050	22,100	3,318	3,318	3,854
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	3,028	22,100	22,150	3,326	3,326	3,868
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	3,042	22,150	22,200	3,334	3,334	3,882
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	3,056	22,200	22,250	3,342	3,342	3,896
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	3,070	22,250	22,300	3,350	3,350	3,910
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	3,084	22,300	22,350	3,358	3,358	3,924
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	3,098	22,350	22,400	3,366	3,366	3,938
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	3,112	22,400	22,450	3,374	3,374	3,952
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	3,126	22,450	22,500	3,382	3,382	3,966
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	3,140	22,500	22,550	3,390	3,390	3,980
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,154	22,550	22,600	3,398	3,398	3,994
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,168	22,600	22,650	3,406	3,406	4,008
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,182	22,650	22,700	3,414	3,414	4,022
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,196	22,700	22,750	3,422	3,422	4,036
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,210	22,750	22,800	3,430	3,430	4,050
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,224	22,800	22,850	3,438	3,438	4,064
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,238	22,850	22,900	3,446	3,446	4,078
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,252	22,900	22,950	3,454	3,454	4,092
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,266	22,950	23,000	3,462	3,462	4,106

Continued on next page

1992 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—		
<b>23,000</b>					<b>26,000</b>					<b>29,000</b>				
23,000	23,050	3,659	3,454	4,120	26,000	26,050	4,499	3,904	4,960	29,000	29,050	5,339	4,354	5,800
23,050	23,100	3,673	3,461	4,134	26,050	26,100	4,513	3,911	4,974	29,050	29,100	5,353	4,361	5,814
23,100	23,150	3,687	3,469	4,148	26,100	26,150	4,527	3,919	4,988	29,100	29,150	5,367	4,369	5,828
23,150	23,200	3,701	3,476	4,162	26,150	26,200	4,541	3,926	5,002	29,150	29,200	5,381	4,376	5,842
23,200	23,250	3,715	3,484	4,176	26,200	26,250	4,555	3,934	5,016	29,200	29,250	5,395	4,384	5,856
23,250	23,300	3,729	3,491	4,190	26,250	26,300	4,569	3,941	5,030	29,250	29,300	5,409	4,391	5,870
23,300	23,350	3,743	3,499	4,204	26,300	26,350	4,583	3,949	5,044	29,300	29,350	5,423	4,399	5,884
23,350	23,400	3,757	3,506	4,218	26,350	26,400	4,597	3,956	5,058	29,350	29,400	5,437	4,406	5,898
23,400	23,450	3,771	3,514	4,232	26,400	26,450	4,611	3,964	5,072	29,400	29,450	5,451	4,414	5,912
23,450	23,500	3,785	3,521	4,246	26,450	26,500	4,625	3,971	5,086	29,450	29,500	5,465	4,421	5,926
23,500	23,550	3,799	3,529	4,260	26,500	26,550	4,639	3,979	5,100	29,500	29,550	5,479	4,429	5,940
23,550	23,600	3,813	3,536	4,274	26,550	26,600	4,653	3,986	5,114	29,550	29,600	5,493	4,436	5,954
23,600	23,650	3,827	3,544	4,288	26,600	26,650	4,667	3,994	5,128	29,600	29,650	5,507	4,444	5,968
23,650	23,700	3,841	3,551	4,302	26,650	26,700	4,681	4,001	5,142	29,650	29,700	5,521	4,451	5,982
23,700	23,750	3,855	3,559	4,316	26,700	26,750	4,695	4,009	5,156	29,700	29,750	5,535	4,459	5,996
23,750	23,800	3,869	3,566	4,330	26,750	26,800	4,709	4,016	5,170	29,750	29,800	5,549	4,466	6,010
23,800	23,850	3,883	3,574	4,344	26,800	26,850	4,723	4,024	5,184	29,800	29,850	5,563	4,474	6,024
23,850	23,900	3,897	3,581	4,358	26,850	26,900	4,737	4,031	5,198	29,850	29,900	5,577	4,481	6,038
23,900	23,950	3,911	3,589	4,372	26,900	26,950	4,751	4,039	5,212	29,900	29,950	5,591	4,489	6,052
23,950	24,000	3,925	3,596	4,386	26,950	27,000	4,765	4,046	5,226	29,950	30,000	5,605	4,496	6,066
<b>24,000</b>					<b>27,000</b>					<b>30,000</b>				
24,000	24,050	3,939	3,604	4,400	27,000	27,050	4,779	4,054	5,240	30,000	30,050	5,619	4,504	6,080
24,050	24,100	3,953	3,611	4,414	27,050	27,100	4,793	4,061	5,254	30,050	30,100	5,633	4,511	6,094
24,100	24,150	3,967	3,619	4,428	27,100	27,150	4,807	4,069	5,268	30,100	30,150	5,647	4,519	6,108
24,150	24,200	3,981	3,626	4,442	27,150	27,200	4,821	4,076	5,282	30,150	30,200	5,661	4,526	6,122
24,200	24,250	3,995	3,634	4,456	27,200	27,250	4,835	4,084	5,296	30,200	30,250	5,675	4,534	6,136
24,250	24,300	4,009	3,641	4,470	27,250	27,300	4,849	4,091	5,310	30,250	30,300	5,689	4,541	6,150
24,300	24,350	4,023	3,649	4,484	27,300	27,350	4,863	4,099	5,324	30,300	30,350	5,703	4,549	6,164
24,350	24,400	4,037	3,656	4,498	27,350	27,400	4,877	4,106	5,338	30,350	30,400	5,717	4,556	6,178
24,400	24,450	4,051	3,664	4,512	27,400	27,450	4,891	4,114	5,352	30,400	30,450	5,731	4,564	6,192
24,450	24,500	4,065	3,671	4,526	27,450	27,500	4,905	4,121	5,366	30,450	30,500	5,745	4,571	6,206
24,500	24,550	4,079	3,679	4,540	27,500	27,550	4,919	4,129	5,380	30,500	30,550	5,759	4,579	6,220
24,550	24,600	4,093	3,686	4,554	27,550	27,600	4,933	4,136	5,394	30,550	30,600	5,773	4,586	6,234
24,600	24,650	4,107	3,694	4,568	27,600	27,650	4,947	4,144	5,408	30,600	30,650	5,787	4,594	6,248
24,650	24,700	4,121	3,701	4,582	27,650	27,700	4,961	4,151	5,422	30,650	30,700	5,801	4,601	6,262
24,700	24,750	4,135	3,709	4,596	27,700	27,750	4,975	4,159	5,436	30,700	30,750	5,815	4,609	6,276
24,750	24,800	4,149	3,716	4,610	27,750	27,800	4,989	4,166	5,450	30,750	30,800	5,829	4,616	6,290
24,800	24,850	4,163	3,724	4,624	27,800	27,850	5,003	4,174	5,464	30,800	30,850	5,843	4,624	6,304
24,850	24,900	4,177	3,731	4,638	27,850	27,900	5,017	4,181	5,478	30,850	30,900	5,857	4,631	6,318
24,900	24,950	4,191	3,739	4,652	27,900	27,950	5,031	4,189	5,492	30,900	30,950	5,871	4,639	6,332
24,950	25,000	4,205	3,746	4,666	27,950	28,000	5,045	4,196	5,506	30,950	31,000	5,885	4,646	6,346
<b>25,000</b>					<b>28,000</b>					<b>31,000</b>				
25,000	25,050	4,219	3,754	4,680	28,000	28,050	5,059	4,204	5,520	31,000	31,050	5,899	4,654	6,360
25,050	25,100	4,233	3,761	4,694	28,050	28,100	5,073	4,211	5,534	31,050	31,100	5,913	4,661	6,374
25,100	25,150	4,247	3,769	4,708	28,100	28,150	5,087	4,219	5,548	31,100	31,150	5,927	4,669	6,388
25,150	25,200	4,261	3,776	4,722	28,150	28,200	5,101	4,226	5,562	31,150	31,200	5,941	4,676	6,402
25,200	25,250	4,275	3,784	4,736	28,200	28,250	5,115	4,234	5,576	31,200	31,250	5,955	4,684	6,416
25,250	25,300	4,289	3,791	4,750	28,250	28,300	5,129	4,241	5,590	31,250	31,300	5,969	4,691	6,430
25,300	25,350	4,303	3,799	4,764	28,300	28,350	5,143	4,249	5,604	31,300	31,350	5,983	4,699	6,444
25,350	25,400	4,317	3,806	4,778	28,350	28,400	5,157	4,256	5,618	31,350	31,400	5,997	4,706	6,458
25,400	25,450	4,331	3,814	4,792	28,400	28,450	5,171	4,264	5,632	31,400	31,450	6,011	4,714	6,472
25,450	25,500	4,345	3,821	4,806	28,450	28,500	5,185	4,271	5,646	31,450	31,500	6,025	4,721	6,486
25,500	25,550	4,359	3,829	4,820	28,500	28,550	5,199	4,279	5,660	31,500	31,550	6,039	4,729	6,500
25,550	25,600	4,373	3,836	4,834	28,550	28,600	5,213	4,286	5,674	31,550	31,600	6,053	4,736	6,514
25,600	25,650	4,387	3,844	4,848	28,600	28,650	5,227	4,294	5,688	31,600	31,650	6,067	4,744	6,528
25,650	25,700	4,401	3,851	4,862	28,650	28,700	5,241	4,301	5,702	31,650	31,700	6,081	4,751	6,542
25,700	25,750	4,415	3,859	4,876	28,700	28,750	5,255	4,309	5,716	31,700	31,750	6,095	4,759	6,556
25,750	25,800	4,429	3,866	4,890	28,750	28,800	5,269	4,316	5,730	31,750	31,800	6,109	4,766	6,570
25,800	25,850	4,443	3,874	4,904	28,800	28,850	5,283	4,324	5,744	31,800	31,850	6,123	4,774	6,584
25,850	25,900	4,457	3,881	4,918	28,850	28,900	5,297	4,331	5,758	31,850	31,900	6,137	4,781	6,598
25,900	25,950	4,471	3,889	4,932	28,900	28,950	5,311	4,339	5,772	31,900	31,950	6,151	4,789	6,612
25,950	26,000	4,485	3,896	4,946	28,950	29,000	5,325	4,346	5,786	31,950	32,000	6,165	4,796	6,626

Continued on next page



1992 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—		
<b>32,000</b>					<b>35,000</b>					<b>38,000</b>				
32,000	32,050	6,179	4,804	6,640	35,000	35,050	7,019	5,254	7,480	38,000	38,050	7,859	5,993	8,320
32,050	32,100	6,193	4,811	6,654	35,050	35,100	7,033	5,261	7,494	38,050	38,100	7,873	6,007	8,334
32,100	32,150	6,207	4,819	6,668	35,100	35,150	7,047	5,269	7,508	38,100	38,150	7,887	6,021	8,348
32,150	32,200	6,221	4,826	6,682	35,150	35,200	7,061	5,276	7,522	38,150	38,200	7,901	6,035	8,362
32,200	32,250	6,235	4,834	6,696	35,200	35,250	7,075	5,284	7,536	38,200	38,250	7,915	6,049	8,376
32,250	32,300	6,249	4,841	6,710	35,250	35,300	7,089	5,291	7,550	38,250	38,300	7,929	6,063	8,390
32,300	32,350	6,263	4,849	6,724	35,300	35,350	7,103	5,299	7,564	38,300	38,350	7,943	6,077	8,404
32,350	32,400	6,277	4,856	6,738	35,350	35,400	7,117	5,306	7,578	38,350	38,400	7,957	6,091	8,418
32,400	32,450	6,291	4,864	6,752	35,400	35,450	7,131	5,314	7,592	38,400	38,450	7,971	6,105	8,432
32,450	32,500	6,305	4,871	6,766	35,450	35,500	7,145	5,321	7,606	38,450	38,500	7,985	6,119	8,446
32,500	32,550	6,319	4,879	6,780	35,500	35,550	7,159	5,329	7,620	38,500	38,550	7,999	6,133	8,460
32,550	32,600	6,333	4,886	6,794	35,550	35,600	7,173	5,336	7,634	38,550	38,600	8,013	6,147	8,474
32,600	32,650	6,347	4,894	6,808	35,600	35,650	7,187	5,344	7,648	38,600	38,650	8,027	6,161	8,488
32,650	32,700	6,361	4,901	6,822	35,650	35,700	7,201	5,351	7,662	38,650	38,700	8,041	6,175	8,502
32,700	32,750	6,375	4,909	6,836	35,700	35,750	7,215	5,359	7,676	38,700	38,750	8,055	6,189	8,516
32,750	32,800	6,389	4,916	6,850	35,750	35,800	7,229	5,366	7,690	38,750	38,800	8,069	6,203	8,530
32,800	32,850	6,403	4,924	6,864	35,800	35,850	7,243	5,377	7,704	38,800	38,850	8,083	6,217	8,544
32,850	32,900	6,417	4,931	6,878	35,850	35,900	7,257	5,391	7,718	38,850	38,900	8,097	6,231	8,558
32,900	32,950	6,431	4,939	6,892	35,900	35,950	7,271	5,405	7,732	38,900	38,950	8,111	6,245	8,572
32,950	33,000	6,445	4,946	6,906	35,950	36,000	7,285	5,419	7,746	38,950	39,000	8,125	6,259	8,586
<b>33,000</b>					<b>36,000</b>					<b>39,000</b>				
33,000	33,050	6,459	4,954	6,920	36,000	36,050	7,299	5,433	7,760	39,000	39,050	8,139	6,273	8,600
33,050	33,100	6,473	4,961	6,934	36,050	36,100	7,313	5,447	7,774	39,050	39,100	8,153	6,287	8,614
33,100	33,150	6,487	4,969	6,948	36,100	36,150	7,327	5,461	7,788	39,100	39,150	8,167	6,301	8,628
33,150	33,200	6,501	4,976	6,962	36,150	36,200	7,341	5,475	7,802	39,150	39,200	8,181	6,315	8,642
33,200	33,250	6,515	4,984	6,976	36,200	36,250	7,355	5,489	7,816	39,200	39,250	8,195	6,329	8,656
33,250	33,300	6,529	4,991	6,990	36,250	36,300	7,369	5,503	7,830	39,250	39,300	8,209	6,343	8,670
33,300	33,350	6,543	4,999	7,004	36,300	36,350	7,383	5,517	7,844	39,300	39,350	8,223	6,357	8,684
33,350	33,400	6,557	5,006	7,018	36,350	36,400	7,397	5,531	7,858	39,350	39,400	8,237	6,371	8,698
33,400	33,450	6,571	5,014	7,032	36,400	36,450	7,411	5,545	7,872	39,400	39,450	8,251	6,385	8,712
33,450	33,500	6,585	5,021	7,046	36,450	36,500	7,425	5,559	7,886	39,450	39,500	8,265	6,399	8,726
33,500	33,550	6,599	5,029	7,060	36,500	36,550	7,439	5,573	7,900	39,500	39,550	8,279	6,413	8,740
33,550	33,600	6,613	5,036	7,074	36,550	36,600	7,453	5,587	7,914	39,550	39,600	8,293	6,427	8,754
33,600	33,650	6,627	5,044	7,088	36,600	36,650	7,467	5,601	7,928	39,600	39,650	8,307	6,441	8,768
33,650	33,700	6,641	5,051	7,102	36,650	36,700	7,481	5,615	7,942	39,650	39,700	8,321	6,455	8,782
33,700	33,750	6,655	5,059	7,116	36,700	36,750	7,495	5,629	7,956	39,700	39,750	8,335	6,469	8,796
33,750	33,800	6,669	5,066	7,130	36,750	36,800	7,509	5,643	7,970	39,750	39,800	8,349	6,483	8,810
33,800	33,850	6,683	5,074	7,144	36,800	36,850	7,523	5,657	7,984	39,800	39,850	8,363	6,497	8,824
33,850	33,900	6,697	5,081	7,158	36,850	36,900	7,537	5,671	7,998	39,850	39,900	8,377	6,511	8,838
33,900	33,950	6,711	5,089	7,172	36,900	36,950	7,551	5,685	8,012	39,900	39,950	8,391	6,525	8,852
33,950	34,000	6,725	5,096	7,186	36,950	37,000	7,565	5,699	8,026	39,950	40,000	8,405	6,539	8,866
<b>34,000</b>					<b>37,000</b>					<b>40,000</b>				
34,000	34,050	6,739	5,104	7,200	37,000	37,050	7,579	5,713	8,040	40,000	40,050	8,419	6,553	8,880
34,050	34,100	6,753	5,111	7,214	37,050	37,100	7,593	5,727	8,054	40,050	40,100	8,433	6,567	8,894
34,100	34,150	6,767	5,119	7,228	37,100	37,150	7,607	5,741	8,068	40,100	40,150	8,447	6,581	8,908
34,150	34,200	6,781	5,126	7,242	37,150	37,200	7,621	5,755	8,082	40,150	40,200	8,461	6,595	8,922
34,200	34,250	6,795	5,134	7,256	37,200	37,250	7,635	5,769	8,096	40,200	40,250	8,475	6,609	8,936
34,250	34,300	6,809	5,141	7,270	37,250	37,300	7,649	5,783	8,110	40,250	40,300	8,489	6,623	8,950
34,300	34,350	6,823	5,149	7,284	37,300	37,350	7,663	5,797	8,124	40,300	40,350	8,503	6,637	8,964
34,350	34,400	6,837	5,156	7,298	37,350	37,400	7,677	5,811	8,138	40,350	40,400	8,517	6,651	8,978
34,400	34,450	6,851	5,164	7,312	37,400	37,450	7,691	5,825	8,152	40,400	40,450	8,531	6,665	8,992
34,450	34,500	6,865	5,171	7,326	37,450	37,500	7,705	5,839	8,166	40,450	40,500	8,545	6,679	9,006
34,500	34,550	6,879	5,179	7,340	37,500	37,550	7,719	5,853	8,180	40,500	40,550	8,559	6,693	9,020
34,550	34,600	6,893	5,186	7,354	37,550	37,600	7,733	5,867	8,194	40,550	40,600	8,573	6,707	9,034
34,600	34,650	6,907	5,194	7,368	37,600	37,650	7,747	5,881	8,208	40,600	40,650	8,587	6,721	9,048
34,650	34,700	6,921	5,201	7,382	37,650	37,700	7,761	5,895	8,222	40,650	40,700	8,601	6,735	9,062
34,700	34,750	6,935	5,209	7,396	37,700	37,750	7,775	5,909	8,236	40,700	40,750	8,615	6,749	9,076
34,750	34,800	6,949	5,216	7,410	37,750	37,800	7,789	5,923	8,250	40,750	40,800	8,629	6,763	9,090
34,800	34,850	6,963	5,224	7,424	37,800	37,850	7,803	5,937	8,264	40,800	40,850	8,643	6,777	9,104
34,850	34,900	6,977	5,231	7,438	37,850	37,900	7,817	5,951	8,278	40,850	40,900	8,657	6,791	9,118
34,900	34,950	6,991	5,239	7,452	37,900	37,950	7,831	5,965	8,292	40,900	40,950	8,671	6,805	9,132
34,950	35,000	7,005	5,246	7,466	37,950	38,000	7,845	5,979	8,306	40,950	41,000	8,685	6,819	9,146

Continued on next page

1992 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—		
		Your tax is—					Your tax is—					Your tax is—		
<b>41,000</b>					<b>44,000</b>					<b>47,000</b>				
41,000	41,050	8,699	6,833	9,160	44,000	44,050	9,539	7,673	10,023	47,000	47,050	10,379	8,513	10,953
41,050	41,100	8,713	6,847	9,174	44,050	44,100	9,553	7,687	10,039	47,050	47,100	10,393	8,527	10,969
41,100	41,150	8,727	6,861	9,188	44,100	44,150	9,567	7,701	10,054	47,100	47,150	10,407	8,541	10,984
41,150	41,200	8,741	6,875	9,202	44,150	44,200	9,581	7,715	10,070	47,150	47,200	10,421	8,555	11,000
41,200	41,250	8,755	6,889	9,216	44,200	44,250	9,595	7,729	10,085	47,200	47,250	10,435	8,569	11,015
41,250	41,300	8,769	6,903	9,230	44,250	44,300	9,609	7,743	10,101	47,250	47,300	10,449	8,583	11,031
41,300	41,350	8,783	6,917	9,244	44,300	44,350	9,623	7,757	10,116	47,300	47,350	10,463	8,597	11,046
41,350	41,400	8,797	6,931	9,258	44,350	44,400	9,637	7,771	10,132	47,350	47,400	10,477	8,611	11,062
41,400	41,450	8,811	6,945	9,272	44,400	44,450	9,651	7,785	10,147	47,400	47,450	10,491	8,625	11,077
41,450	41,500	8,825	6,959	9,286	44,450	44,500	9,665	7,799	10,163	47,450	47,500	10,505	8,639	11,093
41,500	41,550	8,839	6,973	9,300	44,500	44,550	9,679	7,813	10,178	47,500	47,550	10,519	8,653	11,108
41,550	41,600	8,853	6,987	9,314	44,550	44,600	9,693	7,827	10,194	47,550	47,600	10,533	8,667	11,124
41,600	41,650	8,867	7,001	9,328	44,600	44,650	9,707	7,841	10,209	47,600	47,650	10,547	8,681	11,139
41,650	41,700	8,881	7,015	9,342	44,650	44,700	9,721	7,855	10,225	47,650	47,700	10,561	8,695	11,155
41,700	41,750	8,895	7,029	9,356	44,700	44,750	9,735	7,869	10,240	47,700	47,750	10,575	8,709	11,170
41,750	41,800	8,909	7,043	9,370	44,750	44,800	9,749	7,883	10,256	47,750	47,800	10,589	8,723	11,186
41,800	41,850	8,923	7,057	9,384	44,800	44,850	9,763	7,897	10,271	47,800	47,850	10,603	8,737	11,201
41,850	41,900	8,937	7,071	9,398	44,850	44,900	9,777	7,911	10,287	47,850	47,900	10,617	8,751	11,217
41,900	41,950	8,951	7,085	9,412	44,900	44,950	9,791	7,925	10,302	47,900	47,950	10,631	8,765	11,232
41,950	42,000	8,965	7,099	9,426	44,950	45,000	9,805	7,939	10,318	47,950	48,000	10,645	8,779	11,248
<b>42,000</b>					<b>45,000</b>					<b>48,000</b>				
42,000	42,050	8,979	7,113	9,440	45,000	45,050	9,819	7,953	10,333	48,000	48,050	10,659	8,793	11,263
42,050	42,100	8,993	7,127	9,454	45,050	45,100	9,833	7,967	10,349	48,050	48,100	10,673	8,807	11,279
42,100	42,150	9,007	7,141	9,468	45,100	45,150	9,847	7,981	10,364	48,100	48,150	10,687	8,821	11,294
42,150	42,200	9,021	7,155	9,482	45,150	45,200	9,861	7,995	10,380	48,150	48,200	10,701	8,835	11,310
42,200	42,250	9,035	7,169	9,496	45,200	45,250	9,875	8,009	10,395	48,200	48,250	10,715	8,849	11,325
42,250	42,300	9,049	7,183	9,510	45,250	45,300	9,889	8,023	10,411	48,250	48,300	10,729	8,863	11,341
42,300	42,350	9,063	7,197	9,524	45,300	45,350	9,903	8,037	10,426	48,300	48,350	10,743	8,877	11,356
42,350	42,400	9,077	7,211	9,538	45,350	45,400	9,917	8,051	10,442	48,350	48,400	10,757	8,891	11,372
42,400	42,450	9,091	7,225	9,552	45,400	45,450	9,931	8,065	10,457	48,400	48,450	10,771	8,905	11,387
42,450	42,500	9,105	7,239	9,566	45,450	45,500	9,945	8,079	10,473	48,450	48,500	10,785	8,919	11,403
42,500	42,550	9,119	7,253	9,580	45,500	45,550	9,959	8,093	10,488	48,500	48,550	10,799	8,933	11,418
42,550	42,600	9,133	7,267	9,594	45,550	45,600	9,973	8,107	10,504	48,550	48,600	10,813	8,947	11,434
42,600	42,650	9,147	7,281	9,608	45,600	45,650	9,987	8,121	10,519	48,600	48,650	10,827	8,961	11,449
42,650	42,700	9,161	7,295	9,622	45,650	45,700	10,001	8,135	10,535	48,650	48,700	10,841	8,975	11,465
42,700	42,750	9,175	7,309	9,636	45,700	45,750	10,015	8,149	10,550	48,700	48,750	10,855	8,989	11,480
42,750	42,800	9,189	7,323	9,650	45,750	45,800	10,029	8,163	10,566	48,750	48,800	10,869	9,003	11,496
42,800	42,850	9,203	7,337	9,664	45,800	45,850	10,043	8,177	10,581	48,800	48,850	10,883	9,017	11,511
42,850	42,900	9,217	7,351	9,678	45,850	45,900	10,057	8,191	10,597	48,850	48,900	10,897	9,031	11,527
42,900	42,950	9,231	7,365	9,692	45,900	45,950	10,071	8,205	10,612	48,900	48,950	10,911	9,045	11,542
42,950	43,000	9,245	7,379	9,706	45,950	46,000	10,085	8,219	10,628	48,950	49,000	10,925	9,059	11,558
<b>43,000</b>					<b>46,000</b>					<b>49,000</b>				
43,000	43,050	9,259	7,393	9,720	46,000	46,050	10,099	8,233	10,643	49,000	49,050	10,939	9,073	11,573
43,050	43,100	9,273	7,407	9,734	46,050	46,100	10,113	8,247	10,659	49,050	49,100	10,953	9,087	11,589
43,100	43,150	9,287	7,421	9,748	46,100	46,150	10,127	8,261	10,674	49,100	49,150	10,967	9,101	11,604
43,150	43,200	9,301	7,435	9,762	46,150	46,200	10,141	8,275	10,690	49,150	49,200	10,981	9,115	11,620
43,200	43,250	9,315	7,449	9,776	46,200	46,250	10,155	8,289	10,705	49,200	49,250	10,995	9,129	11,635
43,250	43,300	9,329	7,463	9,791	46,250	46,300	10,169	8,303	10,721	49,250	49,300	11,009	9,143	11,651
43,300	43,350	9,343	7,477	9,806	46,300	46,350	10,183	8,317	10,736	49,300	49,350	11,023	9,157	11,666
43,350	43,400	9,357	7,491	9,822	46,350	46,400	10,197	8,331	10,752	49,350	49,400	11,037	9,171	11,682
43,400	43,450	9,371	7,505	9,837	46,400	46,450	10,211	8,345	10,767	49,400	49,450	11,051	9,185	11,697
43,450	43,500	9,385	7,519	9,853	46,450	46,500	10,225	8,359	10,783	49,450	49,500	11,065	9,199	11,713
43,500	43,550	9,399	7,533	9,868	46,500	46,550	10,239	8,373	10,798	49,500	49,550	11,079	9,213	11,728
43,550	43,600	9,413	7,547	9,884	46,550	46,600	10,253	8,387	10,814	49,550	49,600	11,093	9,227	11,744
43,600	43,650	9,427	7,561	9,899	46,600	46,650	10,267	8,401	10,829	49,600	49,650	11,107	9,241	11,759
43,650	43,700	9,441	7,575	9,915	46,650	46,700	10,281	8,415	10,845	49,650	49,700	11,121	9,255	11,775
43,700	43,750	9,455	7,589	9,930	46,700	46,750	10,295	8,429	10,860	49,700	49,750	11,135	9,269	11,790
43,750	43,800	9,469	7,603	9,946	46,750	46,800	10,309	8,443	10,876	49,750	49,800	11,149	9,283	11,806
43,800	43,850	9,483	7,617	9,961	46,800	46,850	10,323	8,457	10,891	49,800	49,850	11,163	9,297	11,821
43,850	43,900	9,497	7,631	9,977	46,850	46,900	10,337	8,471	10,907	49,850	49,900	11,177	9,311	11,837
43,900	43,950	9,511	7,645	9,992	46,900	46,950	10,351	8,485	10,922	49,900	49,950	11,191	9,325	11,852
43,950	44,000	9,525	7,659	10,008	46,950	47,000	10,365	8,499	10,938	49,950	50,000	11,205	9,339	11,868

Continued on next page

1992 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—		
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	11,219	9,353	11,883	53,000	53,050	12,092	10,193	12,813	56,000	56,050	13,022	11,033	13,743
50,050	50,100	11,233	9,367	11,899	53,050	53,100	12,108	10,207	12,829	56,050	56,100	13,038	11,047	13,759
50,100	50,150	11,247	9,381	11,914	53,100	53,150	12,123	10,221	12,844	56,100	56,150	13,053	11,061	13,774
50,150	50,200	11,261	9,395	11,930	53,150	53,200	12,139	10,235	12,860	56,150	56,200	13,069	11,075	13,790
50,200	50,250	11,275	9,409	11,945	53,200	53,250	12,154	10,249	12,875	56,200	56,250	13,084	11,089	13,805
50,250	50,300	11,289	9,423	11,961	53,250	53,300	12,170	10,263	12,891	56,250	56,300	13,100	11,103	13,821
50,300	50,350	11,303	9,437	11,976	53,300	53,350	12,185	10,277	12,906	56,300	56,350	13,115	11,117	13,836
50,350	50,400	11,317	9,451	11,992	53,350	53,400	12,201	10,291	12,922	56,350	56,400	13,131	11,131	13,852
50,400	50,450	11,331	9,465	12,007	53,400	53,450	12,216	10,305	12,937	56,400	56,450	13,146	11,145	13,867
50,450	50,500	11,345	9,479	12,023	53,450	53,500	12,232	10,319	12,953	56,450	56,500	13,162	11,159	13,883
50,500	50,550	11,359	9,493	12,038	53,500	53,550	12,247	10,333	12,968	56,500	56,550	13,177	11,173	13,898
50,550	50,600	11,373	9,507	12,054	53,550	53,600	12,263	10,347	12,984	56,550	56,600	13,193	11,187	13,914
50,600	50,650	11,387	9,521	12,069	53,600	53,650	12,278	10,361	12,999	56,600	56,650	13,208	11,201	13,929
50,650	50,700	11,401	9,535	12,085	53,650	53,700	12,294	10,375	13,015	56,650	56,700	13,224	11,215	13,945
50,700	50,750	11,415	9,549	12,100	53,700	53,750	12,309	10,389	13,030	56,700	56,750	13,239	11,229	13,960
50,750	50,800	11,429	9,563	12,116	53,750	53,800	12,325	10,403	13,046	56,750	56,800	13,255	11,243	13,976
50,800	50,850	11,443	9,577	12,131	53,800	53,850	12,340	10,417	13,061	56,800	56,850	13,270	11,257	13,991
50,850	50,900	11,457	9,591	12,147	53,850	53,900	12,356	10,431	13,077	56,850	56,900	13,286	11,271	14,007
50,900	50,950	11,471	9,605	12,162	53,900	53,950	12,371	10,445	13,092	56,900	56,950	13,301	11,285	14,022
50,950	51,000	11,485	9,619	12,178	53,950	54,000	12,387	10,459	13,108	56,950	57,000	13,317	11,299	14,038
<b>51,000</b>					<b>54,000</b>					<b>57,000</b>				
51,000	51,050	11,499	9,633	12,193	54,000	54,050	12,402	10,473	13,123	57,000	57,050	13,332	11,313	14,053
51,050	51,100	11,513	9,647	12,209	54,050	54,100	12,418	10,487	13,139	57,050	57,100	13,348	11,327	14,069
51,100	51,150	11,527	9,661	12,224	54,100	54,150	12,433	10,501	13,154	57,100	57,150	13,363	11,341	14,084
51,150	51,200	11,541	9,675	12,240	54,150	54,200	12,449	10,515	13,170	57,150	57,200	13,379	11,355	14,100
51,200	51,250	11,555	9,689	12,255	54,200	54,250	12,464	10,529	13,185	57,200	57,250	13,394	11,369	14,115
51,250	51,300	11,569	9,703	12,271	54,250	54,300	12,480	10,543	13,201	57,250	57,300	13,410	11,383	14,131
51,300	51,350	11,583	9,717	12,286	54,300	54,350	12,495	10,557	13,216	57,300	57,350	13,425	11,397	14,146
51,350	51,400	11,597	9,731	12,302	54,350	54,400	12,511	10,571	13,232	57,350	57,400	13,441	11,411	14,162
51,400	51,450	11,611	9,745	12,317	54,400	54,450	12,526	10,585	13,247	57,400	57,450	13,456	11,425	14,177
51,450	51,500	11,625	9,759	12,333	54,450	54,500	12,542	10,599	13,263	57,450	57,500	13,472	11,439	14,193
51,500	51,550	11,639	9,773	12,348	54,500	54,550	12,557	10,613	13,278	57,500	57,550	13,487	11,453	14,208
51,550	51,600	11,653	9,787	12,364	54,550	54,600	12,573	10,627	13,294	57,550	57,600	13,503	11,467	14,224
51,600	51,650	11,667	9,801	12,379	54,600	54,650	12,588	10,641	13,309	57,600	57,650	13,518	11,481	14,239
51,650	51,700	11,681	9,815	12,395	54,650	54,700	12,604	10,655	13,325	57,650	57,700	13,534	11,495	14,255
51,700	51,750	11,695	9,829	12,410	54,700	54,750	12,619	10,669	13,340	57,700	57,750	13,549	11,509	14,270
51,750	51,800	11,709	9,843	12,426	54,750	54,800	12,635	10,683	13,356	57,750	57,800	13,565	11,523	14,286
51,800	51,850	11,723	9,857	12,441	54,800	54,850	12,650	10,697	13,371	57,800	57,850	13,580	11,537	14,301
51,850	51,900	11,737	9,871	12,457	54,850	54,900	12,666	10,711	13,387	57,850	57,900	13,596	11,551	14,317
51,900	51,950	11,751	9,885	12,472	54,900	54,950	12,681	10,725	13,402	57,900	57,950	13,611	11,565	14,332
51,950	52,000	11,767	9,899	12,488	54,950	55,000	12,697	10,739	13,418	57,950	58,000	13,627	11,579	14,348
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	11,782	9,913	12,503	55,000	55,050	12,712	10,753	13,433	58,000	58,050	13,642	11,593	14,363
52,050	52,100	11,798	9,927	12,519	55,050	55,100	12,728	10,767	13,449	58,050	58,100	13,658	11,607	14,379
52,100	52,150	11,813	9,941	12,534	55,100	55,150	12,743	10,781	13,464	58,100	58,150	13,673	11,621	14,394
52,150	52,200	11,829	9,955	12,550	55,150	55,200	12,759	10,795	13,480	58,150	58,200	13,689	11,635	14,410
52,200	52,250	11,844	9,969	12,565	55,200	55,250	12,774	10,809	13,495	58,200	58,250	13,704	11,649	14,425
52,250	52,300	11,860	9,983	12,581	55,250	55,300	12,790	10,823	13,511	58,250	58,300	13,720	11,663	14,441
52,300	52,350	11,875	9,997	12,596	55,300	55,350	12,805	10,837	13,526	58,300	58,350	13,735	11,677	14,456
52,350	52,400	11,891	10,011	12,612	55,350	55,400	12,821	10,851	13,542	58,350	58,400	13,751	11,691	14,472
52,400	52,450	11,906	10,025	12,627	55,400	55,450	12,836	10,865	13,557	58,400	58,450	13,766	11,705	14,487
52,450	52,500	11,922	10,039	12,643	55,450	55,500	12,852	10,879	13,573	58,450	58,500	13,782	11,719	14,503
52,500	52,550	11,937	10,053	12,658	55,500	55,550	12,867	10,893	13,588	58,500	58,550	13,797	11,733	14,518
52,550	52,600	11,953	10,067	12,674	55,550	55,600	12,883	10,907	13,604	58,550	58,600	13,813	11,747	14,534
52,600	52,650	11,968	10,081	12,689	55,600	55,650	12,898	10,921	13,619	58,600	58,650	13,828	11,761	14,549
52,650	52,700	11,984	10,095	12,705	55,650	55,700	12,914	10,935	13,635	58,650	58,700	13,844	11,775	14,565
52,700	52,750	11,999	10,109	12,720	55,700	55,750	12,929	10,949	13,650	58,700	58,750	13,859	11,789	14,580
52,750	52,800	12,015	10,123	12,736	55,750	55,800	12,945	10,963	13,666	58,750	58,800	13,875	11,803	14,596
52,800	52,850	12,030	10,137	12,751	55,800	55,850	12,960	10,977	13,681	58,800	58,850	13,890	11,817	14,611
52,850	52,900	12,046	10,151	12,767	55,850	55,900	12,976	10,991	13,697	58,850	58,900	13,906	11,831	14,627
52,900	52,950	12,061	10,165	12,782	55,900	55,950	12,991	11,005	13,712	58,900	58,950	13,921	11,845	14,642
52,950	53,000	12,077	10,179	12,798	55,950	56,000	13,007	11,019	13,728	58,950	59,000	13,937	11,859	14,658

Continued on next page

1992 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—		
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	13,952	11,873	14,673	62,000	62,050	14,882	12,713	15,603	65,000	65,050	15,812	13,553	16,533
59,050	59,100	13,968	11,887	14,689	62,050	62,100	14,898	12,727	15,619	65,050	65,100	15,828	13,567	16,549
59,100	59,150	13,983	11,901	14,704	62,100	62,150	14,913	12,741	15,634	65,100	65,150	15,843	13,581	16,564
59,150	59,200	13,999	11,915	14,720	62,150	62,200	14,929	12,755	15,650	65,150	65,200	15,859	13,595	16,580
59,200	59,250	14,014	11,929	14,735	62,200	62,250	14,944	12,769	15,665	65,200	65,250	15,874	13,609	16,595
59,250	59,300	14,030	11,943	14,751	62,250	62,300	14,960	12,783	15,681	65,250	65,300	15,890	13,623	16,611
59,300	59,350	14,045	11,957	14,766	62,300	62,350	14,975	12,797	15,696	65,300	65,350	15,905	13,637	16,626
59,350	59,400	14,061	11,971	14,782	62,350	62,400	14,991	12,811	15,712	65,350	65,400	15,921	13,651	16,642
59,400	59,450	14,076	11,985	14,797	62,400	62,450	15,006	12,825	15,727	65,400	65,450	15,936	13,665	16,657
59,450	59,500	14,092	11,999	14,813	62,450	62,500	15,022	12,839	15,743	65,450	65,500	15,952	13,679	16,673
59,500	59,550	14,107	12,013	14,828	62,500	62,550	15,037	12,853	15,758	65,500	65,550	15,967	13,693	16,688
59,550	59,600	14,123	12,027	14,844	62,550	62,600	15,053	12,867	15,774	65,550	65,600	15,983	13,707	16,704
59,600	59,650	14,138	12,041	14,859	62,600	62,650	15,068	12,881	15,789	65,600	65,650	15,998	13,721	16,719
59,650	59,700	14,154	12,055	14,875	62,650	62,700	15,084	12,895	15,805	65,650	65,700	16,014	13,735	16,735
59,700	59,750	14,169	12,069	14,890	62,700	62,750	15,099	12,909	15,820	65,700	65,750	16,029	13,749	16,750
59,750	59,800	14,185	12,083	14,906	62,750	62,800	15,115	12,923	15,836	65,750	65,800	16,045	13,763	16,766
59,800	59,850	14,200	12,097	14,921	62,800	62,850	15,130	12,937	15,851	65,800	65,850	16,060	13,777	16,781
59,850	59,900	14,216	12,111	14,937	62,850	62,900	15,146	12,951	15,867	65,850	65,900	16,076	13,791	16,797
59,900	59,950	14,231	12,125	14,952	62,900	62,950	15,161	12,965	15,882	65,900	65,950	16,091	13,805	16,812
59,950	60,000	14,247	12,139	14,968	62,950	63,000	15,177	12,979	15,898	65,950	66,000	16,107	13,819	16,828
<b>60,000</b>					<b>63,000</b>					<b>66,000</b>				
60,000	60,050	14,262	12,153	14,983	63,000	63,050	15,192	12,993	15,913	66,000	66,050	16,122	13,833	16,843
60,050	60,100	14,278	12,167	14,999	63,050	63,100	15,208	13,007	15,929	66,050	66,100	16,138	13,847	16,859
60,100	60,150	14,293	12,181	15,014	63,100	63,150	15,223	13,021	15,944	66,100	66,150	16,153	13,861	16,874
60,150	60,200	14,309	12,195	15,030	63,150	63,200	15,239	13,035	15,960	66,150	66,200	16,169	13,875	16,890
60,200	60,250	14,324	12,209	15,045	63,200	63,250	15,254	13,049	15,975	66,200	66,250	16,184	13,889	16,905
60,250	60,300	14,340	12,223	15,061	63,250	63,300	15,270	13,063	15,991	66,250	66,300	16,200	13,903	16,921
60,300	60,350	14,355	12,237	15,076	63,300	63,350	15,285	13,077	16,006	66,300	66,350	16,215	13,917	16,936
60,350	60,400	14,371	12,251	15,092	63,350	63,400	15,301	13,091	16,022	66,350	66,400	16,231	13,931	16,952
60,400	60,450	14,386	12,265	15,107	63,400	63,450	15,316	13,105	16,037	66,400	66,450	16,246	13,945	16,967
60,450	60,500	14,402	12,279	15,123	63,450	63,500	15,332	13,119	16,053	66,450	66,500	16,262	13,959	16,983
60,500	60,550	14,417	12,293	15,138	63,500	63,550	15,347	13,133	16,068	66,500	66,550	16,277	13,973	16,998
60,550	60,600	14,433	12,307	15,154	63,550	63,600	15,363	13,147	16,084	66,550	66,600	16,293	13,987	17,014
60,600	60,650	14,448	12,321	15,169	63,600	63,650	15,378	13,161	16,099	66,600	66,650	16,308	14,001	17,029
60,650	60,700	14,464	12,335	15,185	63,650	63,700	15,394	13,175	16,115	66,650	66,700	16,324	14,015	17,045
60,700	60,750	14,479	12,349	15,200	63,700	63,750	15,409	13,189	16,130	66,700	66,750	16,339	14,029	17,060
60,750	60,800	14,495	12,363	15,216	63,750	63,800	15,425	13,203	16,146	66,750	66,800	16,355	14,043	17,076
60,800	60,850	14,510	12,377	15,231	63,800	63,850	15,440	13,217	16,161	66,800	66,850	16,370	14,057	17,091
60,850	60,900	14,526	12,391	15,247	63,850	63,900	15,456	13,231	16,177	66,850	66,900	16,386	14,071	17,107
60,900	60,950	14,541	12,405	15,262	63,900	63,950	15,471	13,245	16,192	66,900	66,950	16,401	14,085	17,122
60,950	61,000	14,557	12,419	15,278	63,950	64,000	15,487	13,259	16,208	66,950	67,000	16,417	14,099	17,138
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	14,572	12,433	15,293	64,000	64,050	15,502	13,273	16,223	67,000	67,050	16,432	14,113	17,153
61,050	61,100	14,588	12,447	15,309	64,050	64,100	15,518	13,287	16,239	67,050	67,100	16,448	14,127	17,169
61,100	61,150	14,603	12,461	15,324	64,100	64,150	15,533	13,301	16,254	67,100	67,150	16,463	14,141	17,184
61,150	61,200	14,619	12,475	15,340	64,150	64,200	15,549	13,315	16,270	67,150	67,200	16,479	14,155	17,200
61,200	61,250	14,634	12,489	15,355	64,200	64,250	15,564	13,329	16,285	67,200	67,250	16,494	14,169	17,215
61,250	61,300	14,650	12,503	15,371	64,250	64,300	15,580	13,343	16,301	67,250	67,300	16,510	14,183	17,231
61,300	61,350	14,665	12,517	15,386	64,300	64,350	15,595	13,357	16,316	67,300	67,350	16,525	14,197	17,246
61,350	61,400	14,681	12,531	15,402	64,350	64,400	15,611	13,371	16,332	67,350	67,400	16,541	14,211	17,262
61,400	61,450	14,696	12,545	15,417	64,400	64,450	15,626	13,385	16,347	67,400	67,450	16,556	14,225	17,277
61,450	61,500	14,712	12,559	15,433	64,450	64,500	15,642	13,399	16,363	67,450	67,500	16,572	14,239	17,293
61,500	61,550	14,727	12,573	15,448	64,500	64,550	15,657	13,413	16,378	67,500	67,550	16,587	14,253	17,308
61,550	61,600	14,743	12,587	15,464	64,550	64,600	15,673	13,427	16,394	67,550	67,600	16,603	14,267	17,324
61,600	61,650	14,758	12,601	15,479	64,600	64,650	15,688	13,441	16,409	67,600	67,650	16,618	14,281	17,339
61,650	61,700	14,774	12,615	15,495	64,650	64,700	15,704	13,455	16,425	67,650	67,700	16,634	14,295	17,355
61,700	61,750	14,789	12,629	15,510	64,700	64,750	15,719	13,469	16,440	67,700	67,750	16,649	14,309	17,370
61,750	61,800	14,805	12,643	15,526	64,750	64,800	15,735	13,483	16,456	67,750	67,800	16,665	14,323	17,386
61,800	61,850	14,820	12,657	15,541	64,800	64,850	15,750	13,497	16,471	67,800	67,850	16,680	14,337	17,401
61,850	61,900	14,836	12,671	15,557	64,850	64,900	15,766	13,511	16,487	67,850	67,900	16,696	14,351	17,417
61,900	61,950	14,851	12,685	15,572	64,900	64,950	15,781	13,525	16,502	67,900	67,950	16,711	14,365	17,432
61,950	62,000	14,867	12,699	15,588	64,950	65,000	15,797	13,539	16,518	67,950	68,000	16,727	14,379	17,448

Continued on next page

1992 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—		
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	16,742	14,393	17,463	71,000	71,050	17,672	15,233	18,393	74,000	74,050	18,602	16,073	19,323
68,050	68,100	16,758	14,407	17,479	71,050	71,100	17,688	15,247	18,409	74,050	74,100	18,618	16,087	19,339
68,100	68,150	16,773	14,421	17,494	71,100	71,150	17,703	15,261	18,424	74,100	74,150	18,633	16,101	19,354
68,150	68,200	16,789	14,435	17,510	71,150	71,200	17,719	15,275	18,440	74,150	74,200	18,649	16,115	19,370
68,200	68,250	16,804	14,449	17,525	71,200	71,250	17,734	15,289	18,455	74,200	74,250	18,664	16,129	19,385
68,250	68,300	16,820	14,463	17,541	71,250	71,300	17,750	15,303	18,471	74,250	74,300	18,680	16,143	19,401
68,300	68,350	16,835	14,477	17,556	71,300	71,350	17,765	15,317	18,486	74,300	74,350	18,695	16,157	19,416
68,350	68,400	16,851	14,491	17,572	71,350	71,400	17,781	15,331	18,502	74,350	74,400	18,711	16,171	19,432
68,400	68,450	16,866	14,505	17,587	71,400	71,450	17,796	15,345	18,517	74,400	74,450	18,726	16,185	19,447
68,450	68,500	16,882	14,519	17,603	71,450	71,500	17,812	15,359	18,533	74,450	74,500	18,742	16,199	19,463
68,500	68,550	16,897	14,533	17,618	71,500	71,550	17,827	15,373	18,548	74,500	74,550	18,757	16,213	19,478
68,550	68,600	16,913	14,547	17,634	71,550	71,600	17,843	15,387	18,564	74,550	74,600	18,773	16,227	19,494
68,600	68,650	16,928	14,561	17,649	71,600	71,650	17,858	15,401	18,579	74,600	74,650	18,788	16,241	19,509
68,650	68,700	16,944	14,575	17,665	71,650	71,700	17,874	15,415	18,595	74,650	74,700	18,804	16,255	19,525
68,700	68,750	16,959	14,589	17,680	71,700	71,750	17,889	15,429	18,610	74,700	74,750	18,819	16,269	19,540
68,750	68,800	16,975	14,603	17,696	71,750	71,800	17,905	15,443	18,626	74,750	74,800	18,835	16,283	19,556
68,800	68,850	16,990	14,617	17,711	71,800	71,850	17,920	15,457	18,641	74,800	74,850	18,850	16,297	19,571
68,850	68,900	17,006	14,631	17,727	71,850	71,900	17,936	15,471	18,657	74,850	74,900	18,866	16,311	19,587
68,900	68,950	17,021	14,645	17,742	71,900	71,950	17,951	15,485	18,672	74,900	74,950	18,881	16,325	19,602
68,950	69,000	17,037	14,659	17,758	71,950	72,000	17,967	15,499	18,688	74,950	75,000	18,897	16,339	19,618
<b>69,000</b>					<b>72,000</b>					<b>75,000</b>				
69,000	69,050	17,052	14,673	17,773	72,000	72,050	17,982	15,513	18,703	75,000	75,050	18,912	16,353	19,633
69,050	69,100	17,068	14,687	17,789	72,050	72,100	17,998	15,527	18,719	75,050	75,100	18,928	16,367	19,649
69,100	69,150	17,083	14,701	17,804	72,100	72,150	18,013	15,541	18,734	75,100	75,150	18,943	16,381	19,664
69,150	69,200	17,099	14,715	17,820	72,150	72,200	18,029	15,555	18,750	75,150	75,200	18,959	16,395	19,680
69,200	69,250	17,114	14,729	17,835	72,200	72,250	18,044	15,569	18,765	75,200	75,250	18,974	16,409	19,695
69,250	69,300	17,130	14,743	17,851	72,250	72,300	18,060	15,583	18,781	75,250	75,300	18,990	16,423	19,711
69,300	69,350	17,145	14,757	17,866	72,300	72,350	18,075	15,597	18,796	75,300	75,350	19,005	16,437	19,726
69,350	69,400	17,161	14,771	17,882	72,350	72,400	18,091	15,611	18,812	75,350	75,400	19,021	16,451	19,742
69,400	69,450	17,176	14,785	17,897	72,400	72,450	18,106	15,625	18,827	75,400	75,450	19,036	16,465	19,757
69,450	69,500	17,192	14,799	17,913	72,450	72,500	18,122	15,639	18,843	75,450	75,500	19,052	16,479	19,773
69,500	69,550	17,207	14,813	17,928	72,500	72,550	18,137	15,653	18,858	75,500	75,550	19,067	16,493	19,788
69,550	69,600	17,223	14,827	17,944	72,550	72,600	18,153	15,667	18,874	75,550	75,600	19,083	16,507	19,804
69,600	69,650	17,238	14,841	17,959	72,600	72,650	18,168	15,681	18,889	75,600	75,650	19,098	16,521	19,819
69,650	69,700	17,254	14,855	17,975	72,650	72,700	18,184	15,695	18,905	75,650	75,700	19,114	16,535	19,835
69,700	69,750	17,269	14,869	17,990	72,700	72,750	18,199	15,709	18,920	75,700	75,750	19,129	16,549	19,850
69,750	69,800	17,285	14,883	18,006	72,750	72,800	18,215	15,723	18,936	75,750	75,800	19,145	16,563	19,866
69,800	69,850	17,300	14,897	18,021	72,800	72,850	18,230	15,737	18,951	75,800	75,850	19,160	16,577	19,881
69,850	69,900	17,316	14,911	18,037	72,850	72,900	18,246	15,751	18,967	75,850	75,900	19,176	16,591	19,897
69,900	69,950	17,331	14,925	18,052	72,900	72,950	18,261	15,765	18,982	75,900	75,950	19,191	16,605	19,912
69,950	70,000	17,347	14,939	18,068	72,950	73,000	18,277	15,779	18,998	75,950	76,000	19,207	16,619	19,928
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	17,362	14,953	18,083	73,000	73,050	18,292	15,793	19,013	76,000	76,050	19,222	16,633	19,943
70,050	70,100	17,378	14,967	18,099	73,050	73,100	18,308	15,807	19,029	76,050	76,100	19,238	16,647	19,959
70,100	70,150	17,393	14,981	18,114	73,100	73,150	18,323	15,821	19,044	76,100	76,150	19,253	16,661	19,974
70,150	70,200	17,409	14,995	18,130	73,150	73,200	18,339	15,835	19,060	76,150	76,200	19,269	16,675	19,990
70,200	70,250	17,424	15,009	18,145	73,200	73,250	18,354	15,849	19,075	76,200	76,250	19,284	16,689	20,005
70,250	70,300	17,440	15,023	18,161	73,250	73,300	18,370	15,863	19,091	76,250	76,300	19,300	16,703	20,021
70,300	70,350	17,455	15,037	18,176	73,300	73,350	18,385	15,877	19,106	76,300	76,350	19,315	16,717	20,036
70,350	70,400	17,471	15,051	18,192	73,350	73,400	18,401	15,891	19,122	76,350	76,400	19,331	16,731	20,052
70,400	70,450	17,486	15,065	18,207	73,400	73,450	18,416	15,905	19,137	76,400	76,450	19,346	16,745	20,067
70,450	70,500	17,502	15,079	18,223	73,450	73,500	18,432	15,919	19,153	76,450	76,500	19,362	16,759	20,083
70,500	70,550	17,517	15,093	18,238	73,500	73,550	18,447	15,933	19,168	76,500	76,550	19,377	16,773	20,098
70,550	70,600	17,533	15,107	18,254	73,550	73,600	18,463	15,947	19,184	76,550	76,600	19,393	16,787	20,114
70,600	70,650	17,548	15,121	18,269	73,600	73,650	18,478	15,961	19,199	76,600	76,650	19,408	16,801	20,129
70,650	70,700	17,564	15,135	18,285	73,650	73,700	18,494	15,975	19,215	76,650	76,700	19,424	16,815	20,145
70,700	70,750	17,579	15,149	18,300	73,700	73,750	18,509	15,989	19,230	76,700	76,750	19,439	16,829	20,160
70,750	70,800	17,595	15,163	18,316	73,750	73,800	18,525	16,003	19,246	76,750	76,800	19,455	16,843	20,176
70,800	70,850	17,610	15,177	18,331	73,800	73,850	18,540	16,017	19,261	76,800	76,850	19,470	16,857	20,191
70,850	70,900	17,626	15,191	18,347	73,850	73,900	18,556	16,031	19,277	76,850	76,900	19,486	16,871	20,207
70,900	70,950	17,641	15,205	18,362	73,900	73,950	18,571	16,045	19,292	76,900	76,950	19,501	16,885	20,222
70,950	71,000	17,657	15,219	18,378	73,950	74,000	18,587	16,059	19,308	76,950	77,000	19,517	16,899	20,238

Continued on next page

1992 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—		
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	19,532	16,913	20,253	<b>80,000</b>	<b>80,050</b>	20,462	17,753	21,183	<b>83,000</b>	<b>83,050</b>	21,392	18,593	22,113
77,050	77,100	19,548	16,927	20,269	<b>80,050</b>	<b>80,100</b>	20,478	17,767	21,199	<b>83,050</b>	<b>83,100</b>	21,408	18,607	22,129
77,100	77,150	19,563	16,941	20,284	<b>80,100</b>	<b>80,150</b>	20,493	17,781	21,214	<b>83,100</b>	<b>83,150</b>	21,423	18,621	22,144
77,150	77,200	19,579	16,955	20,300	<b>80,150</b>	<b>80,200</b>	20,509	17,795	21,230	<b>83,150</b>	<b>83,200</b>	21,439	18,635	22,160
77,200	77,250	19,594	16,969	20,315	<b>80,200</b>	<b>80,250</b>	20,524	17,809	21,245	<b>83,200</b>	<b>83,250</b>	21,454	18,649	22,175
77,250	77,300	19,610	16,983	20,331	<b>80,250</b>	<b>80,300</b>	20,540	17,823	21,261	<b>83,250</b>	<b>83,300</b>	21,470	18,663	22,191
77,300	77,350	19,625	16,997	20,346	<b>80,300</b>	<b>80,350</b>	20,555	17,837	21,276	<b>83,300</b>	<b>83,350</b>	21,485	18,677	22,206
77,350	77,400	19,641	17,011	20,362	<b>80,350</b>	<b>80,400</b>	20,571	17,851	21,292	<b>83,350</b>	<b>83,400</b>	21,501	18,691	22,222
77,400	77,450	19,656	17,025	20,377	<b>80,400</b>	<b>80,450</b>	20,586	17,865	21,307	<b>83,400</b>	<b>83,450</b>	21,516	18,705	22,237
77,450	77,500	19,672	17,039	20,393	<b>80,450</b>	<b>80,500</b>	20,602	17,879	21,323	<b>83,450</b>	<b>83,500</b>	21,532	18,719	22,253
77,500	77,550	19,687	17,053	20,408	<b>80,500</b>	<b>80,550</b>	20,617	17,893	21,338	<b>83,500</b>	<b>83,550</b>	21,547	18,733	22,268
77,550	77,600	19,703	17,067	20,424	<b>80,550</b>	<b>80,600</b>	20,633	17,907	21,354	<b>83,550</b>	<b>83,600</b>	21,563	18,747	22,284
77,600	77,650	19,718	17,081	20,439	<b>80,600</b>	<b>80,650</b>	20,648	17,921	21,369	<b>83,600</b>	<b>83,650</b>	21,578	18,761	22,299
77,650	77,700	19,734	17,095	20,455	<b>80,650</b>	<b>80,700</b>	20,664	17,935	21,385	<b>83,650</b>	<b>83,700</b>	21,594	18,775	22,315
77,700	77,750	19,749	17,109	20,470	<b>80,700</b>	<b>80,750</b>	20,679	17,949	21,400	<b>83,700</b>	<b>83,750</b>	21,609	18,789	22,330
77,750	77,800	19,765	17,123	20,486	<b>80,750</b>	<b>80,800</b>	20,695	17,963	21,416	<b>83,750</b>	<b>83,800</b>	21,625	18,803	22,346
77,800	77,850	19,780	17,137	20,501	<b>80,800</b>	<b>80,850</b>	20,710	17,977	21,431	<b>83,800</b>	<b>83,850</b>	21,640	18,817	22,361
77,850	77,900	19,796	17,151	20,517	<b>80,850</b>	<b>80,900</b>	20,726	17,991	21,447	<b>83,850</b>	<b>83,900</b>	21,656	18,831	22,377
77,900	77,950	19,811	17,165	20,532	<b>80,900</b>	<b>80,950</b>	20,741	18,005	21,462	<b>83,900</b>	<b>83,950</b>	21,671	18,845	22,392
77,950	78,000	19,827	17,179	20,548	<b>80,950</b>	<b>81,000</b>	20,757	18,019	21,478	<b>83,950</b>	<b>84,000</b>	21,687	18,859	22,408
<b>78,000</b>					<b>81,000</b>					<b>84,000</b>				
78,000	78,050	19,842	17,193	20,563	<b>81,000</b>	<b>81,050</b>	20,772	18,033	21,493	<b>84,000</b>	<b>84,050</b>	21,702	18,873	22,423
78,050	78,100	19,858	17,207	20,579	<b>81,050</b>	<b>81,100</b>	20,788	18,047	21,509	<b>84,050</b>	<b>84,100</b>	21,718	18,887	22,439
78,100	78,150	19,873	17,221	20,594	<b>81,100</b>	<b>81,150</b>	20,803	18,061	21,524	<b>84,100</b>	<b>84,150</b>	21,733	18,901	22,454
78,150	78,200	19,889	17,235	20,610	<b>81,150</b>	<b>81,200</b>	20,819	18,075	21,540	<b>84,150</b>	<b>84,200</b>	21,749	18,915	22,470
78,200	78,250	19,904	17,249	20,625	<b>81,200</b>	<b>81,250</b>	20,834	18,089	21,555	<b>84,200</b>	<b>84,250</b>	21,764	18,929	22,485
78,250	78,300	19,920	17,263	20,641	<b>81,250</b>	<b>81,300</b>	20,850	18,103	21,571	<b>84,250</b>	<b>84,300</b>	21,780	18,943	22,501
78,300	78,350	19,935	17,277	20,656	<b>81,300</b>	<b>81,350</b>	20,865	18,117	21,586	<b>84,300</b>	<b>84,350</b>	21,795	18,957	22,516
78,350	78,400	19,951	17,291	20,672	<b>81,350</b>	<b>81,400</b>	20,881	18,131	21,602	<b>84,350</b>	<b>84,400</b>	21,811	18,971	22,532
78,400	78,450	19,966	17,305	20,687	<b>81,400</b>	<b>81,450</b>	20,896	18,145	21,617	<b>84,400</b>	<b>84,450</b>	21,826	18,985	22,547
78,450	78,500	19,982	17,319	20,703	<b>81,450</b>	<b>81,500</b>	20,912	18,159	21,633	<b>84,450</b>	<b>84,500</b>	21,842	18,999	22,563
78,500	78,550	19,997	17,333	20,718	<b>81,500</b>	<b>81,550</b>	20,927	18,173	21,648	<b>84,500</b>	<b>84,550</b>	21,857	19,013	22,578
78,550	78,600	20,013	17,347	20,734	<b>81,550</b>	<b>81,600</b>	20,943	18,187	21,664	<b>84,550</b>	<b>84,600</b>	21,873	19,027	22,594
78,600	78,650	20,028	17,361	20,749	<b>81,600</b>	<b>81,650</b>	20,958	18,201	21,679	<b>84,600</b>	<b>84,650</b>	21,888	19,041	22,609
78,650	78,700	20,044	17,375	20,765	<b>81,650</b>	<b>81,700</b>	20,974	18,215	21,695	<b>84,650</b>	<b>84,700</b>	21,904	19,055	22,625
78,700	78,750	20,059	17,389	20,780	<b>81,700</b>	<b>81,750</b>	20,989	18,229	21,710	<b>84,700</b>	<b>84,750</b>	21,919	19,069	22,640
78,750	78,800	20,075	17,403	20,796	<b>81,750</b>	<b>81,800</b>	21,005	18,243	21,726	<b>84,750</b>	<b>84,800</b>	21,935	19,083	22,656
78,800	78,850	20,090	17,417	20,811	<b>81,800</b>	<b>81,850</b>	21,020	18,257	21,741	<b>84,800</b>	<b>84,850</b>	21,950	19,097	22,671
78,850	78,900	20,106	17,431	20,827	<b>81,850</b>	<b>81,900</b>	21,036	18,271	21,757	<b>84,850</b>	<b>84,900</b>	21,966	19,111	22,687
78,900	78,950	20,121	17,445	20,842	<b>81,900</b>	<b>81,950</b>	21,051	18,285	21,772	<b>84,900</b>	<b>84,950</b>	21,981	19,125	22,702
78,950	79,000	20,137	17,459	20,858	<b>81,950</b>	<b>82,000</b>	21,067	18,299	21,788	<b>84,950</b>	<b>85,000</b>	21,997	19,139	22,718
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	20,152	17,473	20,873	<b>82,000</b>	<b>82,050</b>	21,082	18,313	21,803	<b>85,000</b>	<b>85,050</b>	22,012	19,153	22,733
79,050	79,100	20,168	17,487	20,889	<b>82,050</b>	<b>82,100</b>	21,098	18,327	21,819	<b>85,050</b>	<b>85,100</b>	22,028	19,167	22,749
79,100	79,150	20,183	17,501	20,904	<b>82,100</b>	<b>82,150</b>	21,113	18,341	21,834	<b>85,100</b>	<b>85,150</b>	22,043	19,181	22,764
79,150	79,200	20,199	17,515	20,920	<b>82,150</b>	<b>82,200</b>	21,129	18,355	21,850	<b>85,150</b>	<b>85,200</b>	22,059	19,195	22,780
79,200	79,250	20,214	17,529	20,935	<b>82,200</b>	<b>82,250</b>	21,144	18,369	21,865	<b>85,200</b>	<b>85,250</b>	22,074	19,209	22,795
79,250	79,300	20,230	17,543	20,951	<b>82,250</b>	<b>82,300</b>	21,160	18,383	21,881	<b>85,250</b>	<b>85,300</b>	22,090	19,223	22,811
79,300	79,350	20,245	17,557	20,966	<b>82,300</b>	<b>82,350</b>	21,175	18,397	21,896	<b>85,300</b>	<b>85,350</b>	22,105	19,237	22,826
79,350	79,400	20,261	17,571	20,982	<b>82,350</b>	<b>82,400</b>	21,191	18,411	21,912	<b>85,350</b>	<b>85,400</b>	22,121	19,251	22,842
79,400	79,450	20,276	17,585	20,997	<b>82,400</b>	<b>82,450</b>	21,206	18,425	21,927	<b>85,400</b>	<b>85,450</b>	22,136	19,265	22,857
79,450	79,500	20,292	17,599	21,013	<b>82,450</b>	<b>82,500</b>	21,222	18,439	21,943	<b>85,450</b>	<b>85,500</b>	22,152	19,279	22,873
79,500	79,550	20,307	17,613	21,028	<b>82,500</b>	<b>82,550</b>	21,237	18,453	21,958	<b>85,500</b>	<b>85,550</b>	22,167	19,293	22,888
79,550	79,600	20,323	17,627	21,044	<b>82,550</b>	<b>82,600</b>	21,253	18,467	21,974	<b>85,550</b>	<b>85,600</b>	22,183	19,307	22,904
79,600	79,650	20,338	17,641	21,059	<b>82,600</b>	<b>82,650</b>	21,268	18,481	21,989	<b>85,600</b>	<b>85,650</b>	22,198	19,321	22,919
79,650	79,700	20,354	17,655	21,075	<b>82,650</b>	<b>82,700</b>	21,284	18,495	22,005	<b>85,650</b>	<b>85,700</b>	22,214	19,335	22,935
79,700	79,750	20,369	17,669	21,090	<b>82,700</b>	<b>82,750</b>	21,299	18,509	22,020	<b>85,700</b>	<b>85,750</b>	22,229	19,349	22,950
79,750	79,800	20,385	17,683	21,106	<b>82,750</b>	<b>82,800</b>	21,315	18,523	22,036	<b>85,750</b>	<b>85,800</b>	22,245	19,363	22,966
79,800	79,850	20,400	17,697	21,121	<b>82,800</b>	<b>82,850</b>	21,330	18,537	22,051	<b>85,800</b>	<b>85,850</b>	22,260	19,377	22,981
79,850	79,900	20,416	17,711	21,137	<b>82,850</b>	<b>82,900</b>	21,346	18,551	22,067	<b>85,850</b>				

1992 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—		
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
<b>86,000</b>	<b>86,050</b>	22,322	19,433	23,043	<b>89,000</b>	<b>89,050</b>	23,252	20,349	23,973	<b>92,000</b>	<b>92,050</b>	24,182	21,279	24,903
<b>86,050</b>	<b>86,100</b>	22,338	19,447	23,059	<b>89,050</b>	<b>89,100</b>	23,268	20,364	23,989	<b>92,050</b>	<b>92,100</b>	24,198	21,294	24,919
<b>86,100</b>	<b>86,150</b>	22,353	19,461	23,074	<b>89,100</b>	<b>89,150</b>	23,283	20,380	24,004	<b>92,100</b>	<b>92,150</b>	24,213	21,310	24,934
<b>86,150</b>	<b>86,200</b>	22,369	19,475	23,090	<b>89,150</b>	<b>89,200</b>	23,299	20,395	24,020	<b>92,150</b>	<b>92,200</b>	24,229	21,325	24,950
<b>86,200</b>	<b>86,250</b>	22,384	19,489	23,105	<b>89,200</b>	<b>89,250</b>	23,314	20,411	24,035	<b>92,200</b>	<b>92,250</b>	24,244	21,341	24,965
<b>86,250</b>	<b>86,300</b>	22,400	19,503	23,121	<b>89,250</b>	<b>89,300</b>	23,330	20,426	24,051	<b>92,250</b>	<b>92,300</b>	24,260	21,356	24,981
<b>86,300</b>	<b>86,350</b>	22,415	19,517	23,136	<b>89,300</b>	<b>89,350</b>	23,345	20,442	24,066	<b>92,300</b>	<b>92,350</b>	24,275	21,372	24,996
<b>86,350</b>	<b>86,400</b>	22,431	19,531	23,152	<b>89,350</b>	<b>89,400</b>	23,361	20,457	24,082	<b>92,350</b>	<b>92,400</b>	24,291	21,387	25,012
<b>86,400</b>	<b>86,450</b>	22,446	19,545	23,167	<b>89,400</b>	<b>89,450</b>	23,376	20,473	24,097	<b>92,400</b>	<b>92,450</b>	24,306	21,403	25,027
<b>86,450</b>	<b>86,500</b>	22,462	19,559	23,183	<b>89,450</b>	<b>89,500</b>	23,392	20,488	24,113	<b>92,450</b>	<b>92,500</b>	24,322	21,418	25,043
<b>86,500</b>	<b>86,550</b>	22,477	19,574	23,198	<b>89,500</b>	<b>89,550</b>	23,407	20,504	24,128	<b>92,500</b>	<b>92,550</b>	24,337	21,434	25,058
<b>86,550</b>	<b>86,600</b>	22,493	19,589	23,214	<b>89,550</b>	<b>89,600</b>	23,423	20,519	24,144	<b>92,550</b>	<b>92,600</b>	24,353	21,449	25,074
<b>86,600</b>	<b>86,650</b>	22,508	19,605	23,229	<b>89,600</b>	<b>89,650</b>	23,438	20,535	24,159	<b>92,600</b>	<b>92,650</b>	24,368	21,465	25,089
<b>86,650</b>	<b>86,700</b>	22,524	19,620	23,245	<b>89,650</b>	<b>89,700</b>	23,454	20,550	24,175	<b>92,650</b>	<b>92,700</b>	24,384	21,480	25,105
<b>86,700</b>	<b>86,750</b>	22,539	19,636	23,260	<b>89,700</b>	<b>89,750</b>	23,469	20,566	24,190	<b>92,700</b>	<b>92,750</b>	24,399	21,496	25,120
<b>86,750</b>	<b>86,800</b>	22,555	19,651	23,276	<b>89,750</b>	<b>89,800</b>	23,485	20,581	24,206	<b>92,750</b>	<b>92,800</b>	24,415	21,511	25,136
<b>86,800</b>	<b>86,850</b>	22,570	19,667	23,291	<b>89,800</b>	<b>89,850</b>	23,500	20,597	24,221	<b>92,800</b>	<b>92,850</b>	24,430	21,527	25,151
<b>86,850</b>	<b>86,900</b>	22,586	19,682	23,307	<b>89,850</b>	<b>89,900</b>	23,516	20,612	24,237	<b>92,850</b>	<b>92,900</b>	24,446	21,542	25,167
<b>86,900</b>	<b>86,950</b>	22,601	19,698	23,322	<b>89,900</b>	<b>89,950</b>	23,531	20,628	24,252	<b>92,900</b>	<b>92,950</b>	24,461	21,558	25,182
<b>86,950</b>	<b>87,000</b>	22,617	19,713	23,338	<b>89,950</b>	<b>90,000</b>	23,547	20,643	24,268	<b>92,950</b>	<b>93,000</b>	24,477	21,573	25,198
<b>87,000</b>					<b>90,000</b>					<b>93,000</b>				
<b>87,000</b>	<b>87,050</b>	22,632	19,729	23,353	<b>90,000</b>	<b>90,050</b>	23,562	20,659	24,283	<b>93,000</b>	<b>93,050</b>	24,492	21,589	25,213
<b>87,050</b>	<b>87,100</b>	22,648	19,744	23,369	<b>90,050</b>	<b>90,100</b>	23,578	20,674	24,299	<b>93,050</b>	<b>93,100</b>	24,508	21,604	25,229
<b>87,100</b>	<b>87,150</b>	22,663	19,760	23,384	<b>90,100</b>	<b>90,150</b>	23,593	20,690	24,314	<b>93,100</b>	<b>93,150</b>	24,523	21,620	25,244
<b>87,150</b>	<b>87,200</b>	22,679	19,775	23,400	<b>90,150</b>	<b>90,200</b>	23,609	20,705	24,330	<b>93,150</b>	<b>93,200</b>	24,539	21,635	25,260
<b>87,200</b>	<b>87,250</b>	22,694	19,791	23,415	<b>90,200</b>	<b>90,250</b>	23,624	20,721	24,345	<b>93,200</b>	<b>93,250</b>	24,554	21,651	25,275
<b>87,250</b>	<b>87,300</b>	22,710	19,806	23,431	<b>90,250</b>	<b>90,300</b>	23,640	20,736	24,361	<b>93,250</b>	<b>93,300</b>	24,570	21,666	25,291
<b>87,300</b>	<b>87,350</b>	22,725	19,822	23,446	<b>90,300</b>	<b>90,350</b>	23,655	20,752	24,376	<b>93,300</b>	<b>93,350</b>	24,585	21,682	25,306
<b>87,350</b>	<b>87,400</b>	22,741	19,837	23,462	<b>90,350</b>	<b>90,400</b>	23,671	20,767	24,392	<b>93,350</b>	<b>93,400</b>	24,601	21,697	25,322
<b>87,400</b>	<b>87,450</b>	22,756	19,853	23,477	<b>90,400</b>	<b>90,450</b>	23,686	20,783	24,407	<b>93,400</b>	<b>93,450</b>	24,616	21,713	25,337
<b>87,450</b>	<b>87,500</b>	22,772	19,868	23,493	<b>90,450</b>	<b>90,500</b>	23,702	20,798	24,423	<b>93,450</b>	<b>93,500</b>	24,632	21,728	25,353
<b>87,500</b>	<b>87,550</b>	22,787	19,884	23,508	<b>90,500</b>	<b>90,550</b>	23,717	20,814	24,438	<b>93,500</b>	<b>93,550</b>	24,647	21,744	25,368
<b>87,550</b>	<b>87,600</b>	22,803	19,899	23,524	<b>90,550</b>	<b>90,600</b>	23,733	20,829	24,454	<b>93,550</b>	<b>93,600</b>	24,663	21,759	25,384
<b>87,600</b>	<b>87,650</b>	22,818	19,915	23,539	<b>90,600</b>	<b>90,650</b>	23,748	20,845	24,469	<b>93,600</b>	<b>93,650</b>	24,678	21,775	25,399
<b>87,650</b>	<b>87,700</b>	22,834	19,930	23,555	<b>90,650</b>	<b>90,700</b>	23,764	20,860	24,485	<b>93,650</b>	<b>93,700</b>	24,694	21,790	25,415
<b>87,700</b>	<b>87,750</b>	22,849	19,946	23,570	<b>90,700</b>	<b>90,750</b>	23,779	20,876	24,500	<b>93,700</b>	<b>93,750</b>	24,709	21,806	25,430
<b>87,750</b>	<b>87,800</b>	22,865	19,961	23,586	<b>90,750</b>	<b>90,800</b>	23,795	20,891	24,516	<b>93,750</b>	<b>93,800</b>	24,725	21,821	25,446
<b>87,800</b>	<b>87,850</b>	22,880	19,977	23,601	<b>90,800</b>	<b>90,850</b>	23,810	20,907	24,531	<b>93,800</b>	<b>93,850</b>	24,740	21,837	25,461
<b>87,850</b>	<b>87,900</b>	22,896	19,992	23,617	<b>90,850</b>	<b>90,900</b>	23,826	20,922	24,547	<b>93,850</b>	<b>93,900</b>	24,756	21,852	25,477
<b>87,900</b>	<b>87,950</b>	22,911	20,008	23,632	<b>90,900</b>	<b>90,950</b>	23,841	20,938	24,562	<b>93,900</b>	<b>93,950</b>	24,771	21,868	25,492
<b>87,950</b>	<b>88,000</b>	22,927	20,023	23,648	<b>90,950</b>	<b>91,000</b>	23,857	20,953	24,578	<b>93,950</b>	<b>94,000</b>	24,787	21,883	25,508
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
<b>88,000</b>	<b>88,050</b>	22,942	20,039	23,663	<b>91,000</b>	<b>91,050</b>	23,872	20,969	24,593	<b>94,000</b>	<b>94,050</b>	24,802	21,899	25,523
<b>88,050</b>	<b>88,100</b>	22,958	20,054	23,679	<b>91,050</b>	<b>91,100</b>	23,888	20,984	24,609	<b>94,050</b>	<b>94,100</b>	24,818	21,914	25,539
<b>88,100</b>	<b>88,150</b>	22,973	20,070	23,694	<b>91,100</b>	<b>91,150</b>	23,903	21,000	24,624	<b>94,100</b>	<b>94,150</b>	24,833	21,930	25,554
<b>88,150</b>	<b>88,200</b>	22,989	20,085	23,710	<b>91,150</b>	<b>91,200</b>	23,919	21,015	24,640	<b>94,150</b>	<b>94,200</b>	24,849	21,945	25,570
<b>88,200</b>	<b>88,250</b>	23,004	20,101	23,725	<b>91,200</b>	<b>91,250</b>	23,934	21,031	24,655	<b>94,200</b>	<b>94,250</b>	24,864	21,961	25,585
<b>88,250</b>	<b>88,300</b>	23,020	20,116	23,741	<b>91,250</b>	<b>91,300</b>	23,950	21,046	24,671	<b>94,250</b>	<b>94,300</b>	24,880	21,976	25,601
<b>88,300</b>	<b>88,350</b>	23,035	20,132	23,756	<b>91,300</b>	<b>91,350</b>	23,965	21,062	24,686	<b>94,300</b>	<b>94,350</b>	24,895	21,992	25,616
<b>88,350</b>	<b>88,400</b>	23,051	20,147	23,772	<b>91,350</b>	<b>91,400</b>	23,981	21,077	24,702	<b>94,350</b>	<b>94,400</b>	24,911	22,007	25,632
<b>88,400</b>	<b>88,450</b>	23,066	20,163	23,787	<b>91,400</b>	<b>91,450</b>	23,996	21,093	24,717	<b>94,400</b>	<b>94,450</b>	24,926	22,023	25,647
<b>88,450</b>	<b>88,500</b>	23,082	20,178	23,803	<b>91,450</b>	<b>91,500</b>	24,012	21,108	24,733	<b>94,450</b>	<b>94,500</b>	24,942	22,038	25,663
<b>88,500</b>	<b>88,550</b>	23,097	20,194	23,818	<b>91,500</b>	<b>91,550</b>	24,027	21,124	24,748	<b>94,500</b>	<b>94,550</b>	24,957	22,054	25,678
<b>88,550</b>	<b>88,600</b>	23,113	20,209	23,834	<b>91,550</b>	<b>91,600</b>	24,043	21,139	24,764	<b>94,550</b>	<b>94,600</b>	24,973	22,069	25,694
<b>88,600</b>	<b>88,650</b>	23,128	20,225	23,849	<b>91,600</b>	<b>91,650</b>	24,058	21,155	24,779	<b>94,600</b>	<b>94,650</b>	24,988	22,085	25,709
<b>88,650</b>	<b>88,700</b>	23,144	20,240	23,865	<b>91,650</b>	<b>91,700</b>	24,074	21,170	24,795	<b>94,650</b>	<b>94,700</b>	25,004	22,100	25,725
<b>88,700</b>	<b>88,750</b>	23,159	20,256	23,880	<b>91,700</b>	<b>91,750</b>	24,089	21,186	24,810	<b>94,700</b>	<b>94,750</b>	25,019	22,116	25,740
<b>88,750</b>	<b>88,800</b>	23,175	20,271	23,896	<b>91,750</b>	<b>91,800</b>	24							



1992 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—		
<b>95,000</b>					<b>97,000</b>					<b>99,000</b>				
<b>95,000</b>	<b>95,050</b>	25,112	22,209	25,833	<b>97,000</b>	<b>97,050</b>	25,732	22,829	26,453	<b>99,000</b>	<b>99,050</b>	26,352	23,449	27,073
<b>95,050</b>	<b>95,100</b>	25,128	22,224	25,849	<b>97,050</b>	<b>97,100</b>	25,748	22,844	26,469	<b>99,050</b>	<b>99,100</b>	26,368	23,464	27,089
<b>95,100</b>	<b>95,150</b>	25,143	22,240	25,864	<b>97,100</b>	<b>97,150</b>	25,763	22,860	26,484	<b>99,100</b>	<b>99,150</b>	26,383	23,480	27,104
<b>95,150</b>	<b>95,200</b>	25,159	22,255	25,880	<b>97,150</b>	<b>97,200</b>	25,779	22,875	26,500	<b>99,150</b>	<b>99,200</b>	26,399	23,495	27,120
<b>95,200</b>	<b>95,250</b>	25,174	22,271	25,895	<b>97,200</b>	<b>97,250</b>	25,794	22,891	26,515	<b>99,200</b>	<b>99,250</b>	26,414	23,511	27,135
<b>95,250</b>	<b>95,300</b>	25,190	22,286	25,911	<b>97,250</b>	<b>97,300</b>	25,810	22,906	26,531	<b>99,250</b>	<b>99,300</b>	26,430	23,526	27,151
<b>95,300</b>	<b>95,350</b>	25,205	22,302	25,926	<b>97,300</b>	<b>97,350</b>	25,825	22,922	26,546	<b>99,300</b>	<b>99,350</b>	26,445	23,542	27,166
<b>95,350</b>	<b>95,400</b>	25,221	22,317	25,942	<b>97,350</b>	<b>97,400</b>	25,841	22,937	26,562	<b>99,350</b>	<b>99,400</b>	26,461	23,557	27,182
<b>95,400</b>	<b>95,450</b>	25,236	22,333	25,957	<b>97,400</b>	<b>97,450</b>	25,856	22,953	26,577	<b>99,400</b>	<b>99,450</b>	26,476	23,573	27,197
<b>95,450</b>	<b>95,500</b>	25,252	22,348	25,973	<b>97,450</b>	<b>97,500</b>	25,872	22,968	26,593	<b>99,450</b>	<b>99,500</b>	26,492	23,588	27,213
<b>95,500</b>	<b>95,550</b>	25,267	22,364	25,988	<b>97,500</b>	<b>97,550</b>	25,887	22,984	26,608	<b>99,500</b>	<b>99,550</b>	26,507	23,604	27,228
<b>95,550</b>	<b>95,600</b>	25,283	22,379	26,004	<b>97,550</b>	<b>97,600</b>	25,903	22,999	26,624	<b>99,550</b>	<b>99,600</b>	26,523	23,619	27,244
<b>95,600</b>	<b>95,650</b>	25,298	22,395	26,019	<b>97,600</b>	<b>97,650</b>	25,918	23,015	26,639	<b>99,600</b>	<b>99,650</b>	26,538	23,635	27,259
<b>95,650</b>	<b>95,700</b>	25,314	22,410	26,035	<b>97,650</b>	<b>97,700</b>	25,934	23,030	26,655	<b>99,650</b>	<b>99,700</b>	26,554	23,650	27,275
<b>95,700</b>	<b>95,750</b>	25,329	22,426	26,050	<b>97,700</b>	<b>97,750</b>	25,949	23,046	26,670	<b>99,700</b>	<b>99,750</b>	26,569	23,666	27,290
<b>95,750</b>	<b>95,800</b>	25,345	22,441	26,066	<b>97,750</b>	<b>97,800</b>	25,965	23,061	26,686	<b>99,750</b>	<b>99,800</b>	26,585	23,681	27,306
<b>95,800</b>	<b>95,850</b>	25,360	22,457	26,081	<b>97,800</b>	<b>97,850</b>	25,980	23,077	26,701	<b>99,800</b>	<b>99,850</b>	26,600	23,697	27,321
<b>95,850</b>	<b>95,900</b>	25,376	22,472	26,097	<b>97,850</b>	<b>97,900</b>	25,996	23,092	26,717	<b>99,850</b>	<b>99,900</b>	26,616	23,712	27,337
<b>95,900</b>	<b>95,950</b>	25,391	22,488	26,112	<b>97,900</b>	<b>97,950</b>	26,011	23,108	26,732	<b>99,900</b>	<b>99,950</b>	26,631	23,728	27,352
<b>95,950</b>	<b>96,000</b>	25,407	22,503	26,128	<b>97,950</b>	<b>98,000</b>	26,027	23,123	26,748	<b>99,950</b>	<b>100,000</b>	26,647	23,743	27,368
<b>96,000</b>					<b>98,000</b>					<b>100,000 or over — use tax rate schedules</b>				
<b>96,000</b>	<b>96,050</b>	25,422	22,519	26,143	<b>98,000</b>	<b>98,050</b>	26,042	23,139	26,763					
<b>96,050</b>	<b>96,100</b>	25,438	22,534	26,159	<b>98,050</b>	<b>98,100</b>	26,058	23,154	26,779					
<b>96,100</b>	<b>96,150</b>	25,453	22,550	26,174	<b>98,100</b>	<b>98,150</b>	26,073	23,170	26,794					
<b>96,150</b>	<b>96,200</b>	25,469	22,565	26,190	<b>98,150</b>	<b>98,200</b>	26,089	23,185	26,810					
<b>96,200</b>	<b>96,250</b>	25,484	22,581	26,205	<b>98,200</b>	<b>98,250</b>	26,104	23,201	26,825					
<b>96,250</b>	<b>96,300</b>	25,500	22,596	26,221	<b>98,250</b>	<b>98,300</b>	26,120	23,216	26,841					
<b>96,300</b>	<b>96,350</b>	25,515	22,612	26,236	<b>98,300</b>	<b>98,350</b>	26,135	23,232	26,856					
<b>96,350</b>	<b>96,400</b>	25,531	22,627	26,252	<b>98,350</b>	<b>98,400</b>	26,151	23,247	26,872					
<b>96,400</b>	<b>96,450</b>	25,546	22,643	26,267	<b>98,400</b>	<b>98,450</b>	26,166	23,263	26,887					
<b>96,450</b>	<b>96,500</b>	25,562	22,658	26,283	<b>98,450</b>	<b>98,500</b>	26,182	23,278	26,903					
<b>96,500</b>	<b>96,550</b>	25,577	22,674	26,298	<b>98,500</b>	<b>98,550</b>	26,197	23,294	26,918					
<b>96,550</b>	<b>96,600</b>	25,593	22,689	26,314	<b>98,550</b>	<b>98,600</b>	26,213	23,309	26,934					
<b>96,600</b>	<b>96,650</b>	25,608	22,705	26,329	<b>98,600</b>	<b>98,650</b>	26,228	23,325	26,949					
<b>96,650</b>	<b>96,700</b>	25,624	22,720	26,345	<b>98,650</b>	<b>98,700</b>	26,244	23,340	26,965					
<b>96,700</b>	<b>96,750</b>	25,639	22,736	26,360	<b>98,700</b>	<b>98,750</b>	26,259	23,356	26,980					
<b>96,750</b>	<b>96,800</b>	25,655	22,751	26,376	<b>98,750</b>	<b>98,800</b>	26,275	23,371	26,996					
<b>96,800</b>	<b>96,850</b>	25,670	22,767	26,391	<b>98,800</b>	<b>98,850</b>	26,290	23,387	27,011					
<b>96,850</b>	<b>96,900</b>	25,686	22,782	26,407	<b>98,850</b>	<b>98,900</b>	26,306	23,402	27,027					
<b>96,900</b>	<b>96,950</b>	25,701	22,798	26,422	<b>98,900</b>	<b>98,950</b>	26,321	23,418	27,042					
<b>96,950</b>	<b>97,000</b>	25,717	22,813	26,438	<b>98,950</b>	<b>99,000</b>	26,337	23,433	27,058					

# 1992 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 35, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 36. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

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

If the amount on Form 1040NR, line 35, is:	<i>But not over—</i>	Enter on Form 1040NR, line 36	<i>of the amount over—</i>
Over—			
\$0	\$3,600	.....15%	\$0
3,600	10,900	<b>\$540.00 + 28%</b>	<b>3,600</b>
10,900	.....	<b>2,584.00 + 31%</b>	<b>10,900</b>

**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:	<i>But not over—</i>	Enter on Form 1040NR, line 36	<i>of the amount over—</i>
Over—			
\$0	\$21,450	.....15%	\$0
21,450	51,900	<b>\$3,217.50 + 28%</b>	<b>21,450</b>
51,900	.....	<b>11,743.50 + 31%</b>	<b>51,900</b>

**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:	<i>But not over—</i>	Enter on Form 1040NR, line 36	<i>of the amount over—</i>
Over—			
\$0	\$17,900	.....15%	\$0
17,900	43,250	<b>\$2,685.00 + 28%</b>	<b>17,900</b>
43,250	.....	<b>9,783.00 + 31%</b>	<b>43,250</b>

**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:	<i>But not over—</i>	Enter on Form 1040NR, line 36	<i>of the amount over—</i>
Over—			
\$0	\$35,800	.....15%	\$0
35,800	86,500	<b>\$5,370.00 + 28%</b>	<b>35,800</b>
86,500	.....	<b>19,566.00 + 31%</b>	<b>86,500</b>

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