



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions

What's New for 2008

Special rules for former U.S. citizens and former U.S. long-term residents.

New rules apply after June 16, 2008. See *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* on page 6.

Alternative minimum tax (AMT) exemption amount increased.

The AMT exemption amount is increased to \$46,200 (\$69,950 if a qualifying widow(er); \$34,975 if married filing separately).

IRA deduction expanded. You may be able to deduct up to \$5,000 (\$6,000 if age 50 or older at the end of the year). You may be able to take an IRA deduction if you were covered by a retirement plan and your 2008 modified adjusted gross income (AGI) is less than \$63,000 (\$105,000 if a qualifying widow(er)).

Rollovers to Roth IRAs. You can roll over distributions from an eligible retirement plan to a Roth IRA. The rollover is not tax-free. See the instructions for lines 17a and 17b that begin on page 12 for details.

Standard mileage rates. The 2008 rate for business use of your vehicle is 50½ cents a mile (58½ cents a mile after June 30, 2008). The 2008 rate for use of your vehicle to move is 19 cents a mile (27 cents a mile after June 30, 2008).

Personal exemption and itemized deduction phaseouts reduced.

Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for personal exemptions and itemized deductions. The amount by which these deductions are reduced in 2008 is only ½ of the amount of the reduction that otherwise would have applied in 2007.

Tax rate on qualified dividends and net capital gain reduced. The 5% tax rate on qualified dividends and net capital gain is reduced to zero.

Tax on child's investment income.

Form 8615 is required to figure the tax for a child with investment income of more than \$1,800 if the child:

1. Was under age 18 at the end of 2008,
2. Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2008 and did not have earned income that was more than half of the child's support.

The election to report a child's investment income on a parent's return and the special rule for when a child must file Form 6251 also apply to the children listed above.

Tax relief for Kansas disaster area.

Temporary tax relief was enacted as a result of the May 4, 2007, storms and tornadoes that affected the Kansas disaster area. The tax benefits provided by this relief include suspended limits for certain personal casualty losses and special rules for withdrawals and loans from IRAs and other qualified retirement plans. For more details on these and other tax benefits related to the Kansas disaster area, see Pub. 4492-A.

Tax relief for Midwestern disaster areas.

Temporary tax relief was enacted as a result of severe storms, tornadoes, or flooding that affected the Midwestern disaster areas. The tax benefits provided by this relief include the following:

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.
- An election to use your 2007 earned income to figure your 2008 additional child tax credit.
- An increased charitable standard mileage rate for using your vehicle for volunteer work related to the Midwestern storms, tornadoes, or flooding.
- Special rules for time and support tests for people who were temporarily

relocated because of the Midwestern storms, tornadoes, or flooding.

- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

For more details on these and other tax benefits related to the Midwestern disaster areas, see Pub. 4492-B.

Credit for nonbusiness energy property expires.

The credit for nonbusiness energy property has expired and does not apply for 2008. Form 5695 is now used only to claim the residential energy efficient property credit.

What's New for 2009

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2009 modified AGI is less than \$65,000 (\$109,000 if a qualifying widow(er)).

Elective salary deferrals. The maximum amount you can defer under all plans generally is limited to \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit for individuals age 50 or older at the end of the year is increased to \$5,500 (except for section 401(k)(11) plans and SIMPLE plans, for which this limit remains unchanged).

Credit for plug-in electric drive motor vehicles. You may be able to take a credit if you place a plug-in electric drive motor vehicle in service in 2009.

Qualifying child definition revised.

The following changes to the definition of a qualifying child apply to years after 2008.

- Your qualifying child must be younger than you.
- A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.
- If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than

the highest AGI of any parent of the child.

- Your child is a qualifying child for purposes of the child tax credit only if you can and do claim an exemption for him or her.

Credit for nonbusiness energy property. You may be able to take this credit for qualifying energy savings items for your home placed in service in 2009.

Personal casualty and theft loss limit. Generally, a personal casualty or theft loss must exceed \$500 to be allowed for 2009. This is in addition to the 10% of AGI limit that generally applies to the net loss.

Alternative minimum tax (AMT) exemption amount decreased. The AMT exemption amount is decreased to \$33,750 (\$45,000 if a qualifying widow(er); \$22,500 if married filing separately).

Allowance of certain personal credits against the AMT. The allowance of the following personal credits against the AMT has expired.

- Credit for child and dependent care expenses.
- Mortgage interest credit.
- Nonbusiness energy property credit.
- District of Columbia first-time homebuyer credit.

Items to Note

Form 1040NR-EZ. You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. For more details, see Form 1040NR-EZ and its instructions.

Former U.S. citizens and former U.S. long-term residents. If you renounced your U.S. citizenship or terminated your long-term resident status, we may continue to treat you for federal tax purposes as a citizen or long-term resident of the United States. Different rules apply based on the date of your expatriation. For more details, see Pub. 519, U.S. Tax Guide for Aliens.

Other reporting requirements. If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of

both the United States and another country under each country's tax laws.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may 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 from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* on page 31 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2008. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2008. See *First-Year Choice* in Pub. 519 for details.

You generally are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you still may be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You can download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site.

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

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2008 and you took no steps to be treated as a resident of a foreign country under a tax treaty. For more details, see Pub. 519.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2008. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2008, and
2. 183 days during the period 2008, 2007, and 2006, counting all the days of physical presence in 2008, but only $\frac{1}{3}$ the number of days of presence in 2007 and only $\frac{1}{6}$ the number of days in 2006.

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. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside of the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
- Days you are an exempt individual (defined below).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

- Foreign government-related individual,
- Teacher or trainee,
- Student, or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

See Pub. 519 for more details regarding days of presence in the

United States for the substantial presence test.

Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you:

- Were present in the United States for fewer than 183 days during 2008,
- Establish that during 2008 you had a tax home in a foreign country, and
- Establish that during 2008 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.

See Pub. 519 for more information.

Who Must File

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

1. You were a nonresident alien engaged in a trade or business in the United States during 2008. You must file even if:

- a. You have no income from a trade or business conducted in the United States,
- b. You have no U.S. source income, or
- c. Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

However, if you have no gross income for 2008, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2008 and:

- a. You received income from U.S. sources that is reportable on lines 75a through 84, and
- b. Not all of the U.S. tax that you owe was withheld from that income.

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

4. You represent an estate or trust that has to file Form 1040NR.

Exceptions. You do not need to file Form 1040NR if:

1. Your only U.S. trade or business was the performance of personal services, and
 - a. Your wages were less than \$3,500; and
 - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or
2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, and

you have no income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 75a through 84 on page 4 of Form 1040NR).

Exception for children under age 19 or full-time students. If your child was under age 19 or was a full-time student under age 24 at the end of 2008, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$9,000, you may be able to elect to report your child's income on your return. But you must use Form 8814 to do so. If you make this election, your child does not have to file a return. For details, including the conditions for children under age 24, see Form 8814.



A child born on January 1, 1990, is considered to be age 19 at the end of 2008. Similarly, a child born on January 1, 1985, is considered to be age 24 at the end of 2008. Do not use Form 8814 for such a child.

Filing a deceased person's return.

The personal representative must file the return for a deceased person who was required to file a return for 2008. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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



If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before March 16, 2009. For more information, see the Instructions for Form 3520-A.

Simplified Procedure for Claiming Certain Refunds

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

- You were a nonresident alien.
- You were not engaged in a trade or business in the United States at any time.
- You had no income that was effectively connected with the conduct of a U.S. trade or business.
- Your U.S. income tax liability was fully satisfied through withholding of tax at source.

- You are filing Form 1040NR solely to claim a refund of U.S. tax withheld at source.

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

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

Page 1. Enter your name, identifying number (defined on page 7), type of entry visa, country of citizenship, and all address information requested at the top of page 1. Leave the rest of page 1 blank.

Page 4, lines 75a through 84. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

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

- 4 dividend payments.
- 12 interest payments.

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

Note. Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 84 and show the amount in column (e).

Line 85. Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 75a through 84.

Lines 86 through 88. Complete these lines as instructed on the form.

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

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

Page 2, lines 52 and 57. Enter your total income tax liability.

Line 65. Enter the total amount of U.S. tax withheld (from line 85).

Line 69. Add lines 58 through 68. This is the total tax you have paid.

Lines 70 and 71a. Enter the difference between line 57 and line 69. This is your total refund.

You can have the refund deposited in one or more accounts. See *Lines 71a through 71d—Direct deposit of refund* on page 22 for more details.

Signature. You must sign and date your tax return. See *Reminders* on page 29.

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

Additional Information

Portfolio interest. If you are claiming a refund of U.S. tax withheld from portfolio interest, include a description of the relevant debt obligation, including the name of the issuer, CUSIP number (if any), interest rate, and the date the debt was issued.

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

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

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

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2008 calendar year is due by April 15, 2009.

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 2008 calendar year is due by June 15, 2009.

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

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

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

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

Where To File

Individuals. File Form 1040NR with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

Estates and trusts. File Form 1040NR with the Department of the

Treasury; Internal Revenue Service Center; Cincinnati, OH 45999-0048 U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2008. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where to File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040NR. File your return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR. Enter "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 can use Form 1040 as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040. File your return and statement with the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 7).

Former U.S. long-term residents are required to file Form 8854 with their dual-status return for the last year of U.S. residency. To determine if you are

a former U.S. long-term resident, see *Expatriation Tax* in Pub 519.

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction even for the part of the year you were a resident alien.

Head of household. You cannot use the Head of household Tax Table column or Section D of the Tax Computation Worksheet.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see the instructions beginning on page 4) instead of a dual-status taxpayer.

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 4, you must use the Married filing separately column in the Tax Table or Section C of the Tax Computation Worksheet to figure your tax on income effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

Deduction for exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you can

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 cannot 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, or the Republic of Korea (South Korea); a U.S. national; or a student or business apprentice from India. See Pub. 519.

Tax credits. You cannot take the earned income credit, the recovery rebate credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see the instructions on page 4) instead of a dual-status taxpayer. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Year

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

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents. For the period of residence, allowable deductions include all deductions on Schedule A of Form 1040, including medical expenses, real property taxes, and certain interest. See the Instructions for Schedules A&B (Form 1040).

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 and you are filing Form 1040, include the tax on the noneffectively connected income in the total on Form 1040, line 61. To the left of line 61 enter "Tax from Form 1040NR" and the amount.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040), or Form 8615 on Form 1040NR, line 41, and the tax on the noneffectively connected income on line 52.

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

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

When filing Form 1040, show the total tax withheld on line 62. Enter amounts from the attached statement (Form 1040NR, lines 58, 65, 66a, 66b, 67a, and 67b) in the column to the right of line 62 and identify and include in the amount on line 62.

When filing Form 1040NR, show the total tax withheld on lines 58, 65, 66a, 66b, 67a, and 67b. Enter the amount from the attached statement (Form 1040, line 62) in the column to the right of line 58 and identify and include in the amount on line 58.

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

3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 71. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040NR

Community Income

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

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

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

See Pub. 555, Community Property, for more details.

Kinds of Income

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

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

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

Note. Use line 55 to report the 4% tax on U.S. source gross transportation income.

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

Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest (see Pub. 519 for definition) is taxed as if the gain or loss were effectively connected with the conduct of a U.S. trade or business. See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on Schedule D (Form 1040) and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 42 that begin on page 18.

See Pub. 519 for more details.

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

You can 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 located in the United States and held for the production of income and to all income from any interest in such property. This includes:

- Gains from the sale or exchange of such property or an interest therein.

- Gains on the disposal of timber, coal, or iron ore with a retained economic interest.
- Rents and royalties from mines, oil or gas wells, or other natural resources.

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

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

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

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 an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see Pub. 519.

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

The expatriation tax provisions provide alternative tax regimes for certain nonresident aliens who lost U.S. citizenship or terminated U.S. long-term resident status. Different rules apply to nonresident aliens who lost U.S. citizenship or terminated U.S. long-term resident status during the following periods.

- Before June 4, 2004.
- After June 3, 2004, and before June 17, 2008.
- After June 16, 2008.

For a detailed discussion of these rules, including how to figure your tax, see Pub. 519.

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

Name. If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust. Attach a statement to Form 1040NR with your name, title, address, and the name and address of any U.S. grantors and beneficiaries. If you are filing Form 1040NR for an estate or trust engaged in a trade or business in the United States during 2008, give the names and addresses of all beneficiaries.

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

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Identifying number. If you are an individual, you generally are required to enter your social security number (SSN). To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. You can also download Form SS-5 from the SSA's website at www.socialsecurity.gov/online/ss-5.html. You must visit an SSA office in person and submit your Form SS-5 along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also will need to show your Form DS-2019. Generally, you will receive your card about 2 weeks after the SSA has all the evidence and information it needs.

If you do not have and are not eligible to get an SSN, you must apply for an individual taxpayer identification number (ITIN). For details on how to do so, see Form W-7 and its instructions. It usually takes about 4 to 6 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return. If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN.

Note. An ITIN is for tax use only. It does not entitle you to social security

benefits or change your employment or immigration status under U.S. law.

If you are filing Form 1040NR for an estate or trust, enter the employer identification number (EIN) of the estate or trust. For details on how to get an EIN, see Form SS-4, Application for Employer Identification Number, and its instructions.

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

Entry visa. Enter the type of U.S. visa (for example, F-1, J-1, M-1, etc.) you used to enter the United States.

Filing Status

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

Were you single or married? If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under *Married persons who live apart* below, you may consider yourself single for the whole year.

If your spouse died in 2008, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2008.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

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

1. You file a return separate from your spouse.
2. You paid more than half the cost to keep up your home in 2008.
3. You lived apart from your spouse during the last 6 months of 2008. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2008. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2008, you still can file as single as long as the home was that child's home for the part of the year he or she was alive.

5. You are able to claim a dependency exemption for the child or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency, or by judgment, decree, or other order of any court of competent jurisdiction.

Line 6—Qualifying widow(er) with dependent child. You can check the box on line 6 if all seven of the following apply.

1. You were a resident of Canada, Mexico, or the Republic of Korea (South Korea), or were a U.S. national.
2. Your spouse died in 2006 or 2007 and you did not remarry before the end of 2008.
3. You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
4. This child lived in your home for all of 2008. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time lived in the home.

A child is considered to have lived with you for all of 2008 if the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive.

5. You paid over half the cost of keeping up your home. To find out what is included in the cost of keeping up a home, see Pub. 501.
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
7. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

Exemptions

Exemptions for estates and trusts are described in the instructions for line 39 on page 17.

Note. Residents of India who were students or business apprentices may be able to claim exemptions for their spouse and dependents. See Pub. 519 for details.

Line 7b—Spouse. If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 2008.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2008. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she must apply for an ITIN. See *Identifying number* on page 7 for additional information.

Line 7c—Dependents. Only U.S. nationals and residents of Canada, Mexico, and the Republic of Korea (South Korea) can claim exemptions for their dependents. If you were a U.S. national or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of the Republic of Korea (South Korea), you can claim an exemption for any of your children who lived with you in the United States at some time during 2008. Be sure to complete item I on page 5 of the form.

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



For additional information on whether you can claim an exemption for a dependent, see Exemptions for Dependents in Pub. 501.

Children who did not live with you due to divorce or separation. If you checked filing status box 1 or 3 and are claiming as a dependent a child who did not live with you under the rules for children of divorced or separated parents, attach Form 8332 or similar statement to your return. See Form 8332 for details.

Other dependent children.

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

Line 7c, column (2). You must enter each dependent's identifying number (SSN, ITIN, or adoption taxpayer identification number (ATIN)). If you do not enter the correct identifying number, at the time we process your return we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on the dependent.



For details on how your dependent can get an identifying number, see Identifying number on page 7.

If your dependent child was born and died in 2008 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. (If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See page 7.)

Line 7c, column (4). Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 47 and the additional child tax credit on line 61.

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

- Was under age 17 at the end of 2008.

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half of his or her own support for 2008.
- Lived with you more than half of 2008. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived with you. A child is considered to have lived with you for all of 2008 if the child was born and died in 2008 and your home was the child's home for the entire time he or she was alive.

An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Rounding Off to Whole Dollars

You may round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, 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 have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Income Effectively Connected With U.S. Trade or Business

Pub. 519 explains how income is classified and what income you should report here. The instructions for this section assume you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. But your decision may not be easy. Interest, for example, may be effectively connected with a U.S. trade or business, it may not be, or it may be tax-exempt. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them.

Line 8—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in their Form(s) W-2, box 1. However, do not include on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete item M on page 5 of Form 1040NR.

Services performed partly inside and partly outside the United States.

If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources. Only the U.S. source income is included on line 8 as effectively connected wages.

Compensation (other than certain fringe benefits) generally is sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total

number of days you performed labor or personal services within and without the United States. Multiply the result by your total compensation (other than certain fringe benefits).

Certain fringe benefits (such as housing and educational expenses) are sourced on a geographic basis. The source of the fringe benefit compensation generally is your principal place of work. The amount of the fringe benefit compensation must be reasonable and you must keep records that are adequate to support the fringe benefit compensation.


However, you may be able to use an alternative basis to determine the source of your compensation if the alternative basis more properly determines the source of the compensation. For 2008, if your total compensation is \$250,000 or more and you allocate your compensation using an alternative basis, check the box in item R on page 5. In addition, attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative basis is used.
2. For each such item, the alternative basis of allocation of source used.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and without the United States under both the alternative basis and the time or geographical basis for determining the source.

You must keep documentation showing why the alternative basis more properly determines the source of the compensation.

Also include on line 8:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,600 in 2008. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.

 **CAUTION** You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 53 on page 20.


- Dependent care benefits, which should be shown in your Form(s) W-2, box 10. But first complete Form 2441 to

see if you can exclude part or all of the benefits.

- Employer-provided adoption benefits, which should be shown in your Form(s) W-2, box 12, with code T. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2008. See the Instructions for Form 8839 to find out if you can exclude part or all of the benefits.
- Excess salary deferrals. The amount deferred should be shown in your Form W-2, box 12, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2008 under all plans was more than \$15,500 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$10,500 if you only have SIMPLE plans, or (b) \$18,500 for section 403(b) plans, if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They already are included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2008, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,000 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

 **CAUTION** You cannot deduct the amount deferred. It is not included as income in your Form W-2, box 1.

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1042-S or Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions from a retirement plan shown on Form 1042-S or Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.
- Wages from Form 8919, line 6.

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

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than February 2, 2009. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

If you received interest not effectively connected with a U.S. trade or business, report it on Form 1040NR, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. If the interest is tax exempt under a treaty, complete item M on page 5.

See Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt to a nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2008 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2008 income. For details, see Pub. 550.

Line 9b—Tax-exempt interest.

Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, report the amount on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.

Line 10a—Ordinary dividends.

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

Capital gain distributions. If you received any capital gain distributions, see the instructions for line 14 on page 11.

Nondividend distributions. Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D (Form 1040). For details, see Pub. 550.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 10b—Qualified dividends. Enter your total qualified dividends on line 10b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in your Form(s) 1099-DIV, box 1b. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in Form 1099-DIV, box 1b, but are not qualified dividends. These include:

- Dividends you received as a nominee. See chapter 1 in Pub. 550.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples below. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 1, 2008. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 9, 2008. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 4, 2008. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 2, 2008, through August 4, 2008). The 121-day period began on May 10, 2008 (60 days before the ex-dividend date), and ended on September 7, 2008. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 8, 2008 (the day before the ex-dividend date), and you sold the stock on September 9, 2008. You held the stock for 63 days (from July 9, 2008, through September 9, 2008). The \$500 of qualified dividends shown in Form 1099-DIV, box 1b, are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 9, 2008, through September 7, 2008).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 1, 2008. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 9, 2008. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 4, 2008. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less. See the instructions for line 41 beginning on page 17 for details.*

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 2008, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2008 estimated state or local income tax, the amount applied is treated as received in 2008.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) 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 in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the grant.

If the grant was reported on Form(s) 1042-S, you generally must include the amount shown in Form(s) 1042-S, box 2, on line 12. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 12. Instead, include the treaty-exempt amount on line 22 and complete item M on page 5 of Form 1040NR.

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

For more information about scholarships and fellowships in general, see Pub. 970.

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2008 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	<u>\$35,000</u>

The Form 1042-S you received from ABC University for 2008 shows \$9,000

in box 2 and \$1,260 (14% of \$9,000) in box 9.

Note. Box 2 shows only \$9,000 because withholding agents (such as ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

When completing Form 1040NR:

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 30. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude any of the section 117 amounts on line 30.
- Include on line 58 the \$1,260 shown in box 9 of Form 1042-S.

Example 2. The facts are the same as in Example 1 except that you are a citizen of a country that has negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M beginning on page 28 for details.

When completing Form 1040NR:

- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 30. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 30.
- Include on line 58 any withholding shown in box 9 of Form 1042-S.
- Provide all the required information in item M on page 5.

Line 13—Business income or (loss). If you operated a business or practiced your profession as a sole proprietor, report your effectively connected income and expenses on Schedule C or Schedule C-EZ (Form 1040).

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an

independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

Line 14—Capital gain or (loss). If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions, or a capital loss carryover from 2007, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14 of Form 1040NR. See *Dispositions of U.S. Real Property Interests* on page 6.

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

- The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.
- None of the Form(s) 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

If both of the above apply, enter your effectively connected capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 14 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 14 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See chapter 1 of Pub. 550 for filing requirements for Forms 1099-DIV and 1096.



If you do not have to file Schedule D (Form 1040), use the Qualified Dividends and Capital Gain Tax Worksheet on page 18 to figure your tax. Your tax may be less if you use this worksheet.

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

Lines 16a and 16b—IRA distributions. You should receive a Form 1099-R showing the amount of any distribution from your individual retirement arrangement (IRA). Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for

employees (SIMPLE) IRA. Except as provided below, leave line 16a blank and enter the total distribution on line 16b.

Exception 1. Enter the total distribution on line 16a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA), or
- SEP or SIMPLE IRA to a traditional IRA.

Also, enter “Rollover” next to line 16b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590, Individual Retirement Arrangements (IRAs).

If you rolled over the distribution (a) in 2009, or (b) from an IRA into a qualified plan (other than an IRA), attach a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 16a and see Form 8606 and its instructions to figure the amount to enter on line 16b.

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2008 or an earlier year. If you made nondeductible contributions to these IRAs for 2008, also see Pub. 590.
- You received a distribution from a Roth IRA. But if either 1 or 2 below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code T is shown in Form 1099-R, box 7, and you made a contribution (including a conversion) to a Roth IRA for 2003 or an earlier year.

2. Distribution code Q is shown in Form 1099-R, box 7.

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2008.
- You had a 2007 or 2008 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2008.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 16a. If the total amount distributed is a QCD, enter -0- on line 16b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 16b unless *Exception 2* applies to that part. Enter "QCD" next to line 16b.

A QCD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than \$100,000. The amount of the QCD is limited to the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the distribution first is considered to be paid out of otherwise taxable income. See Pub. 590 for details.



CAUTION You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), enter the total distribution on line 16a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 16b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 16b unless *Exception 2* applies to that part. Enter "HFD" next to line 16b.

An HFD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



CAUTION The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

More than one exception applies.

If more than one exception applies, attach a statement showing the amount of each exception, instead of making an entry next to line 16b. For example: "Line 16b – \$1,000 Rollover and \$500 HFD."

More than one distribution. If you received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 16b. Enter the total amount of those distributions on line 16a.



CAUTION You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1937, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 54 on page 20 for details.

Lines 17a and 17b—Pensions and annuities.

Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a Form 1042-S or 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k) and 403(b) plans. For details on rollovers and lump-sum distributions, see pages 13 and 14. But if this income is not effectively connected with your U.S. trade or business, report it on line 81.

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

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



TIP If you received a Form 1042-S or 1099-R that shows federal income tax withheld, attach it to Form 1040NR.

Some annuities are tax-exempt. See chapter 3 of Pub. 519.

Note. If you performed services in the United States, your income generally is effectively connected with the conduct of a U.S. trade or business. (See section 864 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected services, the pension also may be considered effectively connected with the conduct of a U.S. trade or business.

Fully taxable pensions and annuities. If your pension or annuity is fully taxable, enter it on line 17b; do not

make an entry on line 17a. Your payments are fully taxable if (a) you did not contribute to the cost (defined on page 13) of your pension or annuity, or (b) you got your entire cost back tax free before 2008.

If you received a Form RRB-1099-R, see Pub. 575 for information on how to report your benefits.

Partially taxable pensions and annuities. Enter the total pension or annuity payments you received in 2008 on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939, General Rule for Pensions and Annuities, to figure the taxable part to enter on line 17b. But if your annuity starting date (defined below) was after July 1, 1986, see *Simplified method* below to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$500 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 17b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method. If you received Form 1042-S, you must figure the taxable part by using the General Rule or the Simplified Method.

Annuity starting date. Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Simplified method. You must use the Simplified Method if (a) your annuity starting date (defined above) was after July 1, 1986, and you used this method last year to figure the taxable part, or (b) your annuity starting date was after November 18, 1996, and both of the following apply.

- The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments. If you must use the Simplified Method, complete the worksheet on page 13 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575.

Age (or combined ages) at annuity starting date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of

your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see

Pub. 575 to figure each beneficiary's taxable amount.

Simplified Method Worksheet—Lines 17a and 17b

Keep for Your Records



Before you begin: If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2008 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2008. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** _____
4. Divide line 2 by 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, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1042-S or Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1042-S or Form 1099-R **9.** _____
10. Was your annuity starting date before 1987?
 Yes. Leave line 10 blank.
 No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2008. You will need this number when you fill out this worksheet next year. **10.** _____

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in Form 1099-R, box 9b, for the first year you received payments from the plan. You must figure your net investment if you received Form 1042-S.

Rollovers. Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA is not a tax-free distribution. Use lines 17a and 17b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP. For more details on rollovers, see Pub. 575.

Rollover to a plan other than a Roth IRA. Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in Form 1099-R, box 1, or Form 1042-S, box 2. From the total on line 17a, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 17b. Also enter "Rollover" next to line 17b.

Special rules apply to partial rollovers of property. See Pub. 575.

Rollover to Roth IRA. Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R, or Form 1042-S, box 2. From the total on line 17a, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. Enter the remaining amount, even if zero, on line 17b.

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You need to determine this on your own if you received Form 1042-S. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 54 on page 20.

Enter the total distribution on line 17a and the taxable part on line 17b. For details, see Pub. 575.

Table 1 for Line 3 Above
AND your annuity starting date was—

IF the age at annuity starting date (see page 12) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 12) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210



You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Line 20—Unemployment

compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2008. Report the amount in box 1 on line 20. However, if you made contributions to a governmental unemployment compensation program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions.

If you received an overpayment of unemployment compensation in 2008 and you repaid any of it in 2008, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 2008, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2008, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040NR.



You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from an HSA or an Archer MSA may be taxable if (a) they are more than the unreimbursed qualified medical

expenses of the account beneficiary or account holder in 2008, and (b) they were not included in a qualified rollover. See Pub. 969.



You may have to pay an additional tax if you received a taxable distribution from an HSA or Archer MSA. See the Instructions for Form 8889 for HSAs and the Instructions for Form 8853 for Archer MSAs.

Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.

Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526, Charitable Contributions. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 57 on page 21.

Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

Canceled debts. These amounts may be shown in box 2 of Form 1099-C or Form 1042-S. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to www.irs.gov and enter "canceled debt" or "foreclosure" in the search box.

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

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

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2008, you can deduct on line 24 up to \$250 of qualified expenses you paid in 2008. You may be able to deduct expenses that are more than the \$250 limit on Schedule A (Form 1040NR), line 9. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in

connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in Form W-2, box 1.

For more details, see Pub. 529.

Line 25—Health savings account (HSA) deduction. You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2008. See Form 8889.

Line 26—Moving expenses. Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

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

Line 27—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 28—Self-employed health insurance deduction. If you were self-employed and had a net profit for the year, you may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your

dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2008, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see Pub. 535.

Note. If, during 2008, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCTC," or
- Any health coverage tax credit advance payments shown in Form 1099-H, box 1.

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

Exception. Use Pub. 535 instead of the worksheet below to figure your deduction if either of the following applies.

- You had more than one source of income from self-employment.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 29—Penalty on early withdrawal of savings. The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Line 30—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 12. See the examples in the instructions for line 12 that begin on page 10.

Line 31—IRA deduction.

TIP If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2008, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2008, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by June 1, 2009, that shows all contributions to your traditional IRA for 2008. See Pub. 590 to figure the amount, if any, of your IRA deduction.

Were you covered by a retirement plan? If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or

eliminated. But you still can make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan. You also are covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

Special rule for married individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2008.

See Pub. 590 for more details.

TIP You may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 46 that begin on page 19.

Line 32—Student loan interest deduction. You can take this deduction only if all of the following apply.

- You paid interest in 2008 on a qualified student loan (see below).
- You checked filing status box 1, 2, or 6.
- Your modified adjusted gross income (AGI) is less than \$70,000. Use lines 2 through 4 of the worksheet on page 16 to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2008 tax return.

Use the worksheet on page 16 to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,500 for 2008), or
 - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see page 16). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from

Self-Employed Health Insurance Deduction Worksheet—Line 28

Keep for Your Records



Before you begin:

- ✓ If, during 2008, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the *Note* above.
- ✓ Be sure you have read the *Exception* above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2008 for health insurance coverage established under your business for 2008 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. 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 27 2. _____
3. **Self-employed health insurance deduction.** Enter the smaller of line 1 or line 2 here and on Form 1040NR, line 28 3. _____

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

either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

- Employer-provided educational assistance benefits that are not included in Form(s) W-2, box 1.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

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

Eligible student. An eligible student is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 33—Domestic production activities deduction. You may be able to deduct up to 6% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
 - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States;
 - b. Any qualified film you produced; or
 - c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepare at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 34. Include in the total on line 34 any of the following write-in adjustments that are related to your effectively connected income. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 34, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions settled or decided after October 22, 2004, involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided after December 19, 2006, that substantially contributed to the detection of tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 35—Adjusted gross income. If line 35 is less than zero, you may have a net operating loss that you can carry to another tax year. See Form 1045 and its instructions for details.

Student Loan Interest Deduction Worksheet—Line 32

Keep for Your Records



Before you begin: ✓ Figure any amount to be entered on the dotted line next to line 34 (see the instructions for line 34 on this page).
 ✓ See the instructions for line 32 that begin on page 15.

1. Enter the total interest you paid in 2008 on qualified student loans (see page 15). **Do not** enter more than \$2,500 1. _____
2. Enter the amount from Form 1040NR, line 23 2. _____
3. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 34 3. _____
4. Subtract line 3 from line 2 4. _____
5. Is line 4 more than \$55,000?
 No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 Yes. Subtract \$55,000 from line 4 5. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 6. _____
7. Multiply line 1 by line 6 7. _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 32. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) 8. _____

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

Line 37—Itemized deductions.

Enter the total itemized deductions from line 17 of Schedule A on page 3 of the form.

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

Line 39—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.

Individuals. If you are a nonresident alien individual, multiply \$3,500 by the total number of exemptions entered on line 7d. If you were a resident of the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. effectively connected income bears to your total income. You also must complete item I on page 5 of the form. (For details, see Pub. 519.) But use the worksheet on this page to figure the amount, if any, to enter on line 39 if your adjusted gross income from line 36 is more than \$159,950 if you checked filing status box 1 or 2; \$119,975 if you checked filing status box 3, 4, or 5; or \$239,950 if you checked filing status box 6.

Estates. If you are filing for an estate, enter \$600 on line 39.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 39. If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$3,500 on line 39. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$159,950, use the worksheet on this page to figure the amount to enter on line 39. If you are filing for any other trust, enter \$100 on line 39.

Line 41—Tax. Include in the total on line 41 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page and the next page.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.

- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.

Tax Table or Tax Computation Worksheet. If you are filing for an estate or trust, use the Tax Rate Schedules on page 46.

Individuals. If your taxable income (line 40) is less than \$100,000, you must use the Tax Table that begins on page 33 to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 45.

Exception. Do not use the Tax Table, Tax Computation Worksheet, or Tax Rate Schedules to figure your tax if either of the following applies.

- You are required to figure your tax using Form 8615, the Qualified Dividends and Capital Gain Tax Worksheet on page 18, or the Schedule D Tax Worksheet.
- You use Schedule J (Form 1040) (for farming or fishing income) to figure your tax.

Form 8615. You generally must use Form 8615 to figure the tax for any child who had more than \$1,800 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business, and who either:

1. Was under age 18 at the end of 2008,
2. Was age 18 at the end of 2008 and did not have earned income that

Deduction for Exemptions Worksheet—Line 39

See the instructions for line 39 on this page.

Keep for Your Records



Caution: If you are filing for a qualified disability trust (see this page), use this worksheet only if the trust's modified AGI* is more than \$159,950. Also, skip line 1, enter \$3,500 on line 2, enter the trust's modified AGI on line 3, and enter \$159,950 on line 4.

1. Is the amount on Form 1040NR, line 36, more than the amount shown on line 4 below for your filing status?
 - No. Stop.** Multiply \$3,500 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 39.
 - Yes.** Go to line 2.
2. Multiply \$3,500 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____
3. Enter the amount from Form 1040NR, line 36 **3.** _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$159,950
 - Box 3, 4, or 5, enter \$119,975
 - Box 6, enter \$239,950
5. Subtract line 4 from line 3. **5.** _____
6. Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5)?
 - Yes.** Multiply \$2,333 by the total number of exemptions claimed on Form 1040NR, line 7d. Enter the result here and on Form 1040NR, line 39. **Do not** complete the rest of this worksheet.
 - No.** Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) **6.** _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal **7.** _____
8. Multiply line 2 by line 7 **8.** _____
9. Divide line 8 by 3.0 **9.** _____
10. **Deduction for exemptions.** Subtract line 9 from line 2. Enter the result here and on Form 1040NR, line 39 **10.** _____

*Figure the trust's modified AGI by applying section 67(e) without regard to section 642(b).

was more than half of the child's support, or

3. Was a full-time student over age 18 and under age 24 at the end of 2008 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2008 or if neither of the child's parents was alive at the end of 2008, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1991, is considered to be age 18 at the end of 2008; a child born on January 1, 1990, is considered to be age 19 at the end of 2008; a child born on January 1, 1985, is considered to be age 24 at the end of 2008.

Schedule D Tax Worksheet. If you have to file Schedule D (Form 1040) and Schedule D, line 18 or line 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure your tax.

Qualified Dividends and Capital Gain Tax Worksheet. If you do not have to use the Schedule D Tax Worksheet (see above) and any of the following

apply, use the worksheet below to figure your tax.

- You reported qualified dividends on Form 1040NR, line 10b.
- You do not have to file Schedule D (Form 1040) and you reported capital gain distributions on Form 1040NR, line 14.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Schedule J (Form 1040). If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Line 42—Alternative minimum tax. The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251 for individuals. If you are filing for an estate or trust, see Schedule I (Form 1041) and its

instructions to find out if you owe this tax.

If you have any of the adjustments or preferences from the list on page 19 or you are claiming a net operating loss deduction, a general business credit, or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 38 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$46,200 if you checked filing status box 1 or 2.
- \$34,975 if you checked filing status box 3, 4, or 5.
- \$69,950 if you checked filing status box 6.

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

Qualified Dividends and Capital Gain Tax Worksheet—Line 41

Keep for Your Records



Before you begin: ✓ See the instructions for line 41 that begin on page 17 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 40			1. _____
2. Enter the amount from Form 1040NR, line 10b.		2. _____	
3. Are you filing Schedule D (Form 1040)?			
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-.	}	3. _____	
<input type="checkbox"/> No. Enter the amount from Form 1040NR, line 14.			
4. Add lines 2 and 3.		4. _____	
5. Subtract line 4 from line 1. If zero or less, enter -0-			5. _____
6. Enter the smaller of:			
• The amount on line 1, or			
• \$32,550 if you checked filing status box 1, 2, 3, 4, or 5; or			
\$65,100 if you checked filing status box 6	}	6. _____	
7. Is the amount on line 5 equal to or more than the amount on line 6?			
<input type="checkbox"/> Yes. Skip lines 7 and 8; go to line 9 and check the "No" box.			
<input type="checkbox"/> No. Enter the amount from line 5			7. _____
8. Subtract line 7 from line 6			8. _____
9. Are the amounts on lines 4 and 8 the same?			
<input type="checkbox"/> Yes. Skip lines 9 through 12; go to line 13.			
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4			9. _____
10. Enter the amount from line 8 (if line 8 is blank, enter -0-)			10. _____
11. Subtract line 10 from line 9			11. _____
12. Multiply line 11 by 15% (.15)			12. _____
13. Figure the tax on the amount on line 5. Use the Tax Table or Tax Computation Worksheet, whichever applies*			13. _____
14. Add lines 12 and 13			14. _____
15. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies*			15. _____
16. Tax on all taxable income. Enter the smaller of line 14 or line 15 here and on Form 1040NR, line 41			16. _____


*Estates and trusts must use the Tax Rate Schedules.

Who Must Use Pub. 972—Line 47

1. Is the amount on Form 1040NR, line 36, more than the amount shown below for your filing status?
 - Filing status 1, 2, or 6—\$75,000
 - Filing status 3, 4, or 5—\$55,000
 - Yes. Stop.** You must use Pub. 972 to figure your credit.
 - No.** Go to line 2.
2. Are you claiming any of the following credits?
 - Mortgage interest credit, Form 8396.
 - Adoption credit, Form 8839.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Residential energy efficient property credit, Form 5695.
 - Yes. Stop.** You must use Pub. 972 to figure your child tax credit. You also will need the form(s) listed above for any credit(s) you are claiming.
 - No.** Use the worksheet on this page to figure your child tax credit.

Adjustments and Preferences:

- Accelerated depreciation.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Empowerment zone and renewal community employment credit.
- Qualified electric vehicle credit.
- Alternative motor vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.

 **Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's adjusted gross income on Form 1040NR, line 36, exceeds the child's earned income by more than \$6,400. To find out when Form 8615 must be used, see page 17.**

Credits

Line 44—Foreign tax credit. If you paid income tax to a foreign country, you may be able to take this credit, but only if you:

1. Report income from foreign sources (see *Foreign Income Taxed by the United States* on page 6), and
2. Have paid or owe foreign tax on that income.

Generally, you must complete and attach Form 1116 to take this credit.

Exception. You do not have to complete Form 1116 to take this credit if all six of the following apply.

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.
2. All of your gross foreign source income was from the passive category (which includes most interest and dividend income).
3. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.

4. If you have dividend income from shares of stock, you held those shares for at least 16 days.
5. The total of your foreign taxes was not more than \$300.
6. All of your foreign taxes were:
 - a. Legally owed and not eligible for a refund, and
 - b. Paid to countries that are recognized by the United States and do not support terrorism.

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

If you meet all six requirements, see *Election To Claim the Foreign Tax Credit Without Filing Form 1116* in the Instructions for Form 1116 to figure the amount to enter on Form 1040NR, line 44. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

Line 45—Credit for child and dependent care expenses. You may be able to take this credit if you paid someone to care for your qualifying child under age 13 or your dependent or spouse who could not care for himself or herself. For details, see the Instructions for Form 2441.

Line 46—Retirement savings contributions credit (saver's credit). You may be able to take this credit if you made (a) contributions to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan

Child Tax Credit Worksheet—Line 47

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed in the instructions for line 7c, column (4), on page 8.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 in Who Must Use Pub. 972 above. Instead, use Pub. 972.

1. Number of qualifying children: _____ X \$1,000.
Enter the result **1.** _____
2. Enter the amount from Form 1040NR, line 43 **2.** _____
3. Enter the total of the amounts from Form 1040NR, lines 44, 45 and 46 **3.** _____
4. Are the amounts on lines 2 and 3 the same?
 Yes. STOP. You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Subtract line 3 from line 2 **4.** _____
5. Is the amount on line 1 more than the amount on line 4?
 Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Enter the amount from line 1 **5.** _____
This is your child tax credit. Enter this amount on Form 1040NR, line 47.

TIP: You may be able to take the **additional child tax credit** on Form 1040NR, line 61, if you answered “Yes” on line 4 **or** line 5 above.

- First, complete your Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

(including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

- The amount on Form 1040NR, line 36, is more than \$26,500.
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1991, (b) is claimed as a dependent on someone else's 2008 tax return, or (c) was a student (defined below).

You were a student if during any part of 5 calendar months of 2008 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, and mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, see Form 8880.

Line 47—Child tax credit. This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 8. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 45.

Three steps to take the child tax credit.

1. Make sure you have a qualifying child for the child tax credit (defined in the instructions for line 7c, column (4), on page 8).

2. Make sure that for each qualifying child you either checked the box on Form 1040NR, line 7c, column (4), or completed Form 8901 (if the child is not your dependent).

3. Answer the questions in the Who Must Use Pub. 972 chart on page 19 to see if you can use the Child Tax Credit Worksheet on page 19 to figure your credit or if you must use Pub. 972.

Line 48. Include the following credits on line 48 and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Adoption credit. If you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2008, see the Instructions for Form 8839.
- Residential energy efficient property credit. You may be able to take this credit if you paid qualified solar electric,

solar water heating, fuel cell, small wind energy, or geothermal heat pump property costs for your home located in the United States.

If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of this credit.

See Form 5695.

Line 49—Other credits. Include the following credits on line 49 and check the appropriate box(es). If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- District of Columbia first-time homebuyer credit. See Form 8859.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have a passive activity electric vehicle credit carried forward from a prior year. See Form 8834.
- Alternative motor vehicle credit. If you placed an alternative motor vehicle (such as a qualified hybrid vehicle) in service during 2008, see Form 8910.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 53—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You also must pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



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

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 53 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR, line 8.

Line 54—Additional tax on IRAs, other qualified retirement plans, etc. If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1937, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies to you and distribution code 1 is correctly shown in your Form 1099-R, box 7, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 54. The taxable amount of the distribution is the part of the distribution you reported on Form 1040NR, line 16b or line 17b, or on Form 4972. Also, enter "No" on the dotted line next to line 54 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in Form 1099-R, box 7, you received a Form 1042-S for the distribution, or you qualify for an exception for qualified higher education expenses or qualified first-time homebuyer distributions, you must file Form 5329.

Line 55—Transportation tax. Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United

States under the provisions of the Internal Revenue Code as applied to that possession.

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

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

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

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

Line 56—Household employment taxes. If any of the following apply, see Schedule H (Form 1040) and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$1,600 or more in 2008. Cash wages include wages paid by check, money order, etc.
2. You withheld federal income tax during 2008 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 to household employees.



TIP For item (1), do not count amounts paid to an employee who was under age 18 at any time in 2008 and was a student.

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

Line 57—Total tax. Include in the total on line 57 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 57, enter the amount of the tax and identify it as indicated.

Additional taxes on the following.

- Health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
- An HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
- Archer MSA distributions (see Form 8853). Identify as "MSA."
- Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

Recapture of the following credits.

- Investment credit (see Form 4255). Identify as "ICR."
- Low-income housing credit (see Form 8611). Identify as "LIHCR."
- Qualified electric vehicle credit (see Form 8834). Identify as "QEVCR."
- Indian employment credit (see Form 8845). Identify as "IECR."
- New markets credit (see Form 8874). Identify as "NMCR."
- Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."
- Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
- Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

Recapture of federal mortgage subsidy. If you sold your home in 2008 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

Section 72(m)(5) excess benefits tax. (See Pub. 560.) Identify as "Sec. 72(m)(5)."

Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in your Form W-2, box 12, with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

Tax on accumulation distribution of trusts. Enter the amount from Form 4970 and identify as "ADT."

Excise tax on insider stock compensation from an expatriated

corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See section 4985. Identify as "ISC."

Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in Form W-2, box 12, with code Z, or in Form 1099-MISC, box 15b. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

Payments

Line 58—Federal income tax withheld. Enter all federal income tax withheld on your effectively connected income from Forms W-2 and 1099-R. The amount withheld should be shown in Form W-2, box 2, and in Form 1099-R, box 4. If line 58 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 58 any tax withheld from Form 1042-S, box 9, that was withheld on:

- Scholarship or fellowship grants, or
- Pensions that you included on line 17a or 17b.

If you received a 2008 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, or other income you received, include the amount withheld in the total on line 58. This should be shown in Form 1099, box 4.



CAUTION Do not include on line 58 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on page 4. They are then carried over to page 2, line 65.

Line 59—2008 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2008. Include any overpayment from your 2007 return that you applied to your 2008 estimated tax.

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all of the payments you made in 2008 and show the name(s) and identifying number(s) under which you made them.

Line 60—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2008 and total wages of more than \$102,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$6,324. But if any one employer withheld more than \$6,324, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040NR. Instead, use Form 843.

For more details, see Pub. 505.

Line 61—Additional child tax credit. This credit is for certain people who have at least one qualifying child as defined in the instructions for line 7c, column (4), on page 8. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 47 on page 20.
2. Read the TIP at the end of your Child Tax Credit Worksheet on page 19. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 62—Amount paid with Form 4868 (request for extension). If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 62 the convenience fee you were charged.

Line 63—Other payments. Check the box(es) on line 63 to report any credit from Form 2439, 4136, or 8885.

Line 64—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2008.

Line 65—U.S. tax withheld at source. Enter on line 65 the amount you show on page 4, line 85. Be sure to attach a copy of all Form(s) 1042-S, SSA-1042S, RRB-1042S, or similar form(s).


Lines 66a and 66b—U.S. tax withheld at source by partnerships under section 1446. Enter on line 66a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 66b any tax withheld by a partnership shown on Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8805 and 1042-S.

Lines 67a and 67b—U.S. tax withheld on dispositions of U.S. real property interests. Enter on line 67a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 67b any tax withheld on dispositions of U.S. real property interests from Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8288-A and 1042-S.

Line 68—Refundable credit for prior year minimum tax. If you have an unused minimum tax credit carryforward from 2005, you may be able to claim at least part of it as a refundable credit. Enter on line 68 the amount, if any, from Form 8801, line 30.

Refund

Line 70—Amount overpaid. If line 70 is under \$1, we will send a refund only on written request.

 *If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2009 on page 29.*

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 70 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 71a through 71d—Direct deposit of refund.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information on IRAs on page 23.

Why Use Direct Deposit?


- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

If you want us to directly deposit the amount shown on line 71a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 71a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 71b through 71d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited to your account, do not check the box on line 71a. Draw a line through the boxes on lines 71b and 71d.

 *The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

TreasuryDirect. You can request a deposit of your refund to a TreasuryDirect online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

Line 71b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32.

Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 71b if:

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 71c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect online account, check the "Savings" box.

Line 71d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account.)

Individual Retirement Arrangement (IRA). You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a

SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee of your account of the year to which the deposit is to be applied unless the trustee will not accept a deposit for 2008. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2008 return during 2009 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2009. If you designate your deposit to be for 2008, you must verify that the deposit actually was made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2008. In that case, you must file an amended 2008 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of the year) to a traditional IRA or Roth IRA for 2008 or 2009. A higher limit may apply for 2008 and 2009 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year. You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590.

Line 72—Applied to 2009 estimated tax. Enter on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2009 estimated tax. This election cannot be changed later.

Amount You Owe

Line 73—Amount you owe.



To save interest and penalties, pay your taxes in full by the due date. You do not have to pay if line 73 is under \$1.

Include any estimated tax penalty from line 74 in the amount you enter on line 73.

You can pay by check, money order, credit card, or the electronic federal tax payment system. Do not include any estimated tax payment for 2009 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order.

Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2008 Form 1040NR" and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll-free or visit the website of either service provider listed below and follow the instructions. You will be asked to provide your social security number (SSN). If you do not have and are not eligible to get an SSN, use your IRS-issued individual taxpayer identification number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You also can find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040SM (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

Sample Check—Lines 71b Through 71d

The sample check is from RUFUS MAPLE and MARY MAPLE, 123 Main Street, Anyplace, LA 70000. The check is payable to the order of \$1234.00 (15-00000000). The routing number is 250250025 and the account number is 20202086. A note indicates not to include the check number. The check number is 1234.

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

To pay by electronic federal tax payment system (EFTPS). You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.eftps.gov or, if you are in the United States, call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withholding from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2009. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2009 on page 29.

What if you cannot pay? If you cannot pay the full amount shown on line 73 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to www.irs.gov, use the pull-down menu under "I need to..." and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 74—Estimated tax penalty.

You may owe this penalty if:

- Line 73 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on line 57 minus the total of any amounts shown on lines 61 and 68 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8885, and 8919. Also, subtract from line 57 any tax on an excess parachute payment, any excise tax on

insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 57, include the amount on line 56 only if line 58 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 56.

Exception. You will not owe the penalty if your 2007 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2007 return and you were a U.S. citizen or resident for all of 2007, or
2. The total of lines 58, 59, 60, and 64 through 67b on your 2008 return is at least as much as the tax shown on your 2007 return. Your estimated tax payments for 2008 must have been made on time and for the required amount.



CAUTION If your 2007 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2008), item (2) applies only if the total of lines 58, 59, 60, and 64 through 67b on your 2008 tax return is at least 110% of the tax shown on your 2007 return. This rule does not apply to farmers and fishermen.

Figuring the penalty. If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 (or Form 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 74. Add the penalty to any tax due and enter the total on line 73. If you are due a refund, subtract the penalty from the overpayment you show on line 70. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



TIP Because Form 2210 is complicated, you can leave line 74 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment

method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2008 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will end automatically no later than the due date (without regard to extensions) for filing your 2009 tax return (see *When To File* on page 4). If you wish to revoke the authorization before it ends, see Pub. 947.

Signature

See *Reminders* beginning on page 29 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions



Do not include on Schedule A (Form 1040NR) items deducted elsewhere such as on Form 1040NR or Schedule C, C-EZ, E, or F (Form 1040).

State and Local Income Taxes

Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2008 on income connected with a U.S. trade or business. If, during 2008, 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, on page 10.

Gifts to U.S. Charities

Lines 4 Through 7

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

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 at www.irs.gov under *Charities and Non-Profits*, then *Contributors*.
- If in the United States, call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of U.S. qualified charitable organizations include the following.

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental

illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.

- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions you can deduct.

Contributions can be in cash, 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 can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

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

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

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

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

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



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

Limit on the amount you can deduct.

See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 36.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 36.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Contributions you cannot deduct.

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See page 26.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

Line 4

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

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction,

see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 5

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you also must attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000, you also may have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below). See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

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 also should keep reliable written records that include:

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



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

Line 6

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

Casualty and Theft Losses

Line 8

Complete and attach Form 4684 to figure the amount of your loss to enter on line 8.

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

You can 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 (reduced by the \$100 limit discussed in (1) above) is more than 10% of the amount shown on Form 1040NR, line 36.

Exception for losses in federally declared disaster areas. The 10% of AGI limitation does not apply to a casualty loss in a federally declared disaster.

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

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

For information on federal disaster area losses, see Pub. 547.

Job Expenses and Certain Miscellaneous Deductions

Note. Miscellaneous deductions are allowed only if and to the extent they are directly related to your effectively connected income. You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040NR, line 36.

Pub. 529 discusses the types of expenses you can and cannot deduct.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2) below applies.

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



If you used your own vehicle, are using the standard mileage rate, and (2) above does not apply, you may be able to file Form 2106-EZ instead.

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



Do not include on line 9 any educator expenses you deducted on Form 1040NR, line 24.

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, see Pub. 587.
- Certain educational expenses. For details, see Pub. 970.

Line 10

Enter the fees you paid for preparation of your tax return. If you paid your tax by credit card, do not include the convenience fee you were charged.

Line 11

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 38 and 44b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 16

List the type and amount of each expense on the dotted lines next to line 16. Enter one total on line 16.

Examples of these expenses are:

- Casualty and theft losses of income-producing property from Form 4684, lines 38 and 44b, or Form 4797, line 18a.
 - Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
 - Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
 - Certain unrecovered investment in a pension.
 - Impairment-related work expenses of a disabled person.
- For more details, see Pub. 529.

Total Itemized Deductions

Line 17

Use the worksheet on this page to figure the amount to enter on line 17 if the amount on Form 1040NR, line 36, is over \$159,950 (\$79,975 if you checked filing status box 3, 4, or 5).

For line 2 of the worksheet on this page, you will need to know the amount, if any, of your charitable contributions you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area.

Itemized Deductions Worksheet—Line 17

Keep for Your Records



- | | |
|---|-----------|
| 1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 | 1. _____ |
| 2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16. Also include in the total any amount included on Schedule A, line 4, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area | 2. _____ |
| Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16. | |
| 3. Is the amount on line 2 less than the amount on line 1?
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
<input type="checkbox"/> Yes. Subtract line 2 from line 1 | 3. _____ |
| 4. Multiply line 3 by 80% (.80) | 4. _____ |
| 5. Enter the amount from Form 1040NR, line 36 | 5. _____ |
| 6. Enter: \$159,950 (\$79,975 if you checked filing status box 3, 4, or 5) | 6. _____ |
| 7. Is the amount on line 6 less than the amount on line 5?
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.
<input type="checkbox"/> Yes. Subtract line 6 from line 5 | 7. _____ |
| 8. Multiply line 7 by 3% (.03) | 8. _____ |
| 9. Enter the smaller of line 4 or line 8 | 9. _____ |
| 10. Divide line 9 by 1.5 | 10. _____ |
| 11. Subtract line 10 from line 9 | 11. _____ |
| 12. Total itemized deductions. Subtract line 11 from line 1. Enter the result here and on Schedule A, line 17 | 12. _____ |

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

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

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

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

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

Exceptions. The following items of interest and dividend income that you received as a nonresident alien generally are exempt from the 30% tax.

- Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies.
- Portfolio interest on obligations issued after July 18, 1984.
- Interest-related dividends received from a mutual fund.
- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
- U.S. source dividends paid by certain foreign corporations.

For more information, see Pub. 519.

2. Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.

3. Original issue discount (OID). If you sold or exchanged the obligation, include in income the OID that accrued while you held the obligation minus the amount previously included in income. If you received a payment on an OID obligation, see Pub. 519.

4. Capital gains in excess of capital losses from U.S. sources during 2008. Include these gains only if you were in the United States at least 183 days during 2008. 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 6.

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

Note. Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They must report both their total gambling winnings and their total gambling losses on the dotted line on line 84 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 84, column (d).

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

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2008 and the amount of any benefits you repaid in 2008. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1042S.

Enter 85% of the total amount from box 5 of all of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 82 of Form 1040NR. Enter any federal tax withheld in column (a) of line 82. Attach

a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of tax at the source.

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

Other Information (Page 5)

Item D

Enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current U.S. Citizenship and Immigration Services (USCIS) Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status (for example, the date of arrival shown on your most recent USCIS Form I-94).

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

Item M

If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms

of the tax treaty between the United States and the treaty country to properly complete item M. You may download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming treaty benefits on Form 1040NR, you must provide all of the information requested in item M.



If you are claiming tax treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach all information that otherwise would have been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).

Treaty-based return position disclosure. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833 and attach it to Form 1040NR.

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

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

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

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

3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.

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

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

Item P

If you are a former U.S. citizen or former U.S. long-term resident, see Pub. 519 for details on how to answer

the question in item P and the reporting requirements that may apply.

Item R

If you received total compensation of \$250,000 or more for 2008 and you are using an alternative basis to determine the source, check the box in item R. Total compensation includes all compensation from sources within and without the United States.

If you are required to check the box in item R, you must attach a statement to your return. For details about the statement and the alternative basis, see *Services performed partly inside and partly outside the United States* beginning on page 8.

Reminders

Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. You can 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 Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A., and that the IRS approved.

A return prepared and signed by an agent must be accompanied by a power of attorney that specifically authorizes the representative to sign your return. Form 2848 may be used for this purpose.

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Income Tax Withholding and Estimated Tax Payments for Individuals for 2009

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your

employer to change the amount of income tax withheld from your 2009 pay. For details on how to complete Form W-4, see the Instructions for Form 8233. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.

In general, you do not have to make estimated tax payments if you expect that your 2009 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 2009 is \$1,000 or more, see Form 1040-ES(NR). It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2009 and you must pay estimated tax, use Form 1040-ES.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Theft Hotline at 1-800-908-4490.

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 23 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2009 tax return as a charitable contribution.

Address Change

If you move after filing your return, always notify the IRS of your new address. To do this, use Form 8822.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1099, and 1042-S) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those

on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Amended Return

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

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, visit www.irs.gov and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR instruction booklet. For example, if you are filing a 2005 return in 2009, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Interest and Penalties

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

want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 73.

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 also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 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. For a list of positions identified as frivolous, see Notice 2008-14, 2008-4 I.R.B. 310, available at www.irs.gov/irb/2008-04_IRB/ar12.html.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub.

519 for details on some of these penalties.

Taxpayer Assistance

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

In the United States, you may call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 7) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in London, Paris, and Frankfurt. The offices generally are located in the U.S. embassies or consulates.

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

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in a U.S. phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

- You can download them from the IRS website at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the Internal Revenue Service; 1201 N. Mitsubishi Motorway; Bloomington, IL 61705-6613 U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

The Taxpayer Advocate Service (TAS) is an independent organization within

the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll free. You also can call or write your local taxpayer advocate, whose address and phone number are listed in your local telephone directory and in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us 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. Section 6109 requires paid return preparers to provide their identifying number. If you fail to provide the requested information in a timely manner, you may be charged penalties and interest and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the return; this could make the tax higher or delay any refund.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions

must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms.

If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 4.

Estimates of taxpayer burden. The table below shows average burden estimates for taxpayers filing a Form 1040NR. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. The

averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best forward-looking estimates available as of October 21, 2008, from tax returns filed for 2008. The method used to estimate taxpayer burden incorporates

results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, IRS operational data indicates that electronically prepared returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* on page 31.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040NR, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Hours per Return	Average Dollars per Return
29.7	\$208

2008 Tax Table



See the instructions for line 41 that begin on page 17 to see if you can use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 40 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 \$2,996. This is the tax amount he must enter on line 41 of his Form 1040NR.

Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,383	2,981	3,383
25,250	25,300	3,390	2,989	3,390
25,300	25,350	3,398	2,996	3,398
25,350	25,400	3,405	3,004	3,405

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
0	5	0	0	0
5	15	1	1	1
15	25	2	2	2
25	50	4	4	4
50	75	6	6	6
75	100	9	9	9
100	125	11	11	11
125	150	14	14	14
150	175	16	16	16
175	200	19	19	19
200	225	21	21	21
225	250	24	24	24
250	275	26	26	26
275	300	29	29	29
300	325	31	31	31
325	350	34	34	34
350	375	36	36	36
375	400	39	39	39
400	425	41	41	41
425	450	44	44	44
450	475	46	46	46
475	500	49	49	49
500	525	51	51	51
525	550	54	54	54
550	575	56	56	56
575	600	59	59	59
600	625	61	61	61
625	650	64	64	64
650	675	66	66	66
675	700	69	69	69
700	725	71	71	71
725	750	74	74	74
750	775	76	76	76
775	800	79	79	79
800	825	81	81	81
825	850	84	84	84
850	875	86	86	86
875	900	89	89	89
900	925	91	91	91
925	950	94	94	94
950	975	96	96	96
975	1,000	99	99	99
1,000				
1,000	1,025	101	101	101
1,025	1,050	104	104	104
1,050	1,075	106	106	106
1,075	1,100	109	109	109
1,100	1,125	111	111	111
1,125	1,150	114	114	114
1,150	1,175	116	116	116
1,175	1,200	119	119	119
1,200	1,225	121	121	121
1,225	1,250	124	124	124
1,250	1,275	126	126	126
1,275	1,300	129	129	129

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
1,300	1,325	131	131	131
1,325	1,350	134	134	134
1,350	1,375	136	136	136
1,375	1,400	139	139	139
1,400	1,425	141	141	141
1,425	1,450	144	144	144
1,450	1,475	146	146	146
1,475	1,500	149	149	149
1,500	1,525	151	151	151
1,525	1,550	154	154	154
1,550	1,575	156	156	156
1,575	1,600	159	159	159
1,600	1,625	161	161	161
1,625	1,650	164	164	164
1,650	1,675	166	166	166
1,675	1,700	169	169	169
1,700	1,725	171	171	171
1,725	1,750	174	174	174
1,750	1,775	176	176	176
1,775	1,800	179	179	179
1,800	1,825	181	181	181
1,825	1,850	184	184	184
1,850	1,875	186	186	186
1,875	1,900	189	189	189
1,900	1,925	191	191	191
1,925	1,950	194	194	194
1,950	1,975	196	196	196
1,975	2,000	199	199	199
2,000				
2,000	2,025	201	201	201
2,025	2,050	204	204	204
2,050	2,075	206	206	206
2,075	2,100	209	209	209
2,100	2,125	211	211	211
2,125	2,150	214	214	214
2,150	2,175	216	216	216
2,175	2,200	219	219	219
2,200	2,225	221	221	221
2,225	2,250	224	224	224
2,250	2,275	226	226	226
2,275	2,300	229	229	229
2,300	2,325	231	231	231
2,325	2,350	234	234	234
2,350	2,375	236	236	236
2,375	2,400	239	239	239
2,400	2,425	241	241	241
2,425	2,450	244	244	244
2,450	2,475	246	246	246
2,475	2,500	249	249	249
2,500	2,525	251	251	251
2,525	2,550	254	254	254
2,550	2,575	256	256	256
2,575	2,600	259	259	259
2,600	2,625	261	261	261
2,625	2,650	264	264	264
2,650	2,675	266	266	266
2,675	2,700	269	269	269

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
2,700	2,725	271	271	271
2,725	2,750	274	274	274
2,750	2,775	276	276	276
2,775	2,800	279	279	279
2,800	2,825	281	281	281
2,825	2,850	284	284	284
2,850	2,875	286	286	286
2,875	2,900	289	289	289
2,900	2,925	291	291	291
2,925	2,950	294	294	294
2,950	2,975	296	296	296
2,975	3,000	299	299	299
3,000				
3,000	3,050	303	303	303
3,050	3,100	308	308	308
3,100	3,150	313	313	313
3,150	3,200	318	318	318
3,200	3,250	323	323	323
3,250	3,300	328	328	328
3,300	3,350	333	333	333
3,350	3,400	338	338	338
3,400	3,450	343	343	343
3,450	3,500	348	348	348
3,500	3,550	353	353	353
3,550	3,600	358	358	358
3,600	3,650	363	363	363
3,650	3,700	368	368	368
3,700	3,750	373	373	373
3,750	3,800	378	378	378
3,800	3,850	383	383	383
3,850	3,900	388	388	388
3,900	3,950	393	393	393
3,950	4,000	398	398	398
4,000				
4,000	4,050	403	403	403
4,050	4,100	408	408	408
4,100	4,150	413	413	413
4,150	4,200	418	418	418
4,200	4,250	423	423	423
4,250	4,300	428	428	428
4,300	4,350	433	433	433
4,350	4,400	438	438	438
4,400	4,450	443	443	443
4,450	4,500	448	448	448
4,500	4,550	453	453	453
4,550	4,600	458	458	458
4,600	4,650	463	463	463
4,650	4,700	468	468	468
4,700	4,750	473	473	473
4,750	4,800	478	478	478
4,800	4,850	483	483	483
4,850	4,900	488	488	488
4,900	4,950	493	493	493
4,950	5,000	498	498	498

(Continued on page 34)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
5,000				
5,000	5,050	503	503	503
5,050	5,100	508	508	508
5,100	5,150	513	513	513
5,150	5,200	518	518	518
5,200	5,250	523	523	523
5,250	5,300	528	528	528
5,300	5,350	533	533	533
5,350	5,400	538	538	538
5,400	5,450	543	543	543
5,450	5,500	548	548	548
5,500	5,550	553	553	553
5,550	5,600	558	558	558
5,600	5,650	563	563	563
5,650	5,700	568	568	568
5,700	5,750	573	573	573
5,750	5,800	578	578	578
5,800	5,850	583	583	583
5,850	5,900	588	588	588
5,900	5,950	593	593	593
5,950	6,000	598	598	598
6,000				
6,000	6,050	603	603	603
6,050	6,100	608	608	608
6,100	6,150	613	613	613
6,150	6,200	618	618	618
6,200	6,250	623	623	623
6,250	6,300	628	628	628
6,300	6,350	633	633	633
6,350	6,400	638	638	638
6,400	6,450	643	643	643
6,450	6,500	648	648	648
6,500	6,550	653	653	653
6,550	6,600	658	658	658
6,600	6,650	663	663	663
6,650	6,700	668	668	668
6,700	6,750	673	673	673
6,750	6,800	678	678	678
6,800	6,850	683	683	683
6,850	6,900	688	688	688
6,900	6,950	693	693	693
6,950	7,000	698	698	698
7,000				
7,000	7,050	703	703	703
7,050	7,100	708	708	708
7,100	7,150	713	713	713
7,150	7,200	718	718	718
7,200	7,250	723	723	723
7,250	7,300	728	728	728
7,300	7,350	733	733	733
7,350	7,400	738	738	738
7,400	7,450	743	743	743
7,450	7,500	748	748	748
7,500	7,550	753	753	753
7,550	7,600	758	758	758
7,600	7,650	763	763	763
7,650	7,700	768	768	768
7,700	7,750	773	773	773
7,750	7,800	778	778	778
7,800	7,850	783	783	783
7,850	7,900	788	788	788
7,900	7,950	793	793	793
7,950	8,000	798	798	798

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
8,000				
8,000	8,050	803	803	803
8,050	8,100	810	808	810
8,100	8,150	818	813	818
8,150	8,200	825	818	825
8,200	8,250	833	823	833
8,250	8,300	840	828	840
8,300	8,350	848	833	848
8,350	8,400	855	838	855
8,400	8,450	863	843	863
8,450	8,500	870	848	870
8,500	8,550	878	853	878
8,550	8,600	885	858	885
8,600	8,650	893	863	893
8,650	8,700	900	868	900
8,700	8,750	908	873	908
8,750	8,800	915	878	915
8,800	8,850	923	883	923
8,850	8,900	930	888	930
8,900	8,950	938	893	938
8,950	9,000	945	898	945
9,000				
9,000	9,050	953	903	953
9,050	9,100	960	908	960
9,100	9,150	968	913	968
9,150	9,200	975	918	975
9,200	9,250	983	923	983
9,250	9,300	990	928	990
9,300	9,350	998	933	998
9,350	9,400	1,005	938	1,005
9,400	9,450	1,013	943	1,013
9,450	9,500	1,020	948	1,020
9,500	9,550	1,028	953	1,028
9,550	9,600	1,035	958	1,035
9,600	9,650	1,043	963	1,043
9,650	9,700	1,050	968	1,050
9,700	9,750	1,058	973	1,058
9,750	9,800	1,065	978	1,065
9,800	9,850	1,073	983	1,073
9,850	9,900	1,080	988	1,080
9,900	9,950	1,088	993	1,088
9,950	10,000	1,095	998	1,095
10,000				
10,000	10,050	1,103	1,003	1,103
10,050	10,100	1,110	1,008	1,110
10,100	10,150	1,118	1,013	1,118
10,150	10,200	1,125	1,018	1,125
10,200	10,250	1,133	1,023	1,133
10,250	10,300	1,140	1,028	1,140
10,300	10,350	1,148	1,033	1,148
10,350	10,400	1,155	1,038	1,155
10,400	10,450	1,163	1,043	1,163
10,450	10,500	1,170	1,048	1,170
10,500	10,550	1,178	1,053	1,178
10,550	10,600	1,185	1,058	1,185
10,600	10,650	1,193	1,063	1,193
10,650	10,700	1,200	1,068	1,200
10,700	10,750	1,208	1,073	1,208
10,750	10,800	1,215	1,078	1,215
10,800	10,850	1,223	1,083	1,223
10,850	10,900	1,230	1,088	1,230
10,900	10,950	1,238	1,093	1,238
10,950	11,000	1,245	1,098	1,245

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
11,000				
11,000	11,050	1,253	1,103	1,253
11,050	11,100	1,260	1,108	1,260
11,100	11,150	1,268	1,113	1,268
11,150	11,200	1,275	1,118	1,275
11,200	11,250	1,283	1,123	1,283
11,250	11,300	1,290	1,128	1,290
11,300	11,350	1,298	1,133	1,298
11,350	11,400	1,305	1,138	1,305
11,400	11,450	1,313	1,143	1,313
11,450	11,500	1,320	1,148	1,320
11,500	11,550	1,328	1,153	1,328
11,550	11,600	1,335	1,158	1,335
11,600	11,650	1,343	1,163	1,343
11,650	11,700	1,350	1,168	1,350
11,700	11,750	1,358	1,173	1,358
11,750	11,800	1,365	1,178	1,365
11,800	11,850	1,373	1,183	1,373
11,850	11,900	1,380	1,188	1,380
11,900	11,950	1,388	1,193	1,388
11,950	12,000	1,395	1,198	1,395
12,000				
12,000	12,050	1,403	1,203	1,403
12,050	12,100	1,410	1,208	1,410
12,100	12,150	1,418	1,213	1,418
12,150	12,200	1,425	1,218	1,425
12,200	12,250	1,433	1,223	1,433
12,250	12,300	1,440	1,228	1,440
12,300	12,350	1,448	1,233	1,448
12,350	12,400	1,455	1,238	1,455
12,400	12,450	1,463	1,243	1,463
12,450	12,500	1,470	1,248	1,470
12,500	12,550	1,478	1,253	1,478
12,550	12,600	1,485	1,258	1,485
12,600	12,650	1,493	1,263	1,493
12,650	12,700	1,500	1,268	1,500
12,700	12,750	1,508	1,273	1,508
12,750	12,800	1,515	1,278	1,515
12,800	12,850	1,523	1,283	1,523
12,850	12,900	1,530	1,288	1,530
12,900	12,950	1,538	1,293	1,538
12,950	13,000	1,545	1,298	1,545
13,000				
13,000	13,050	1,553	1,303	1,553
13,050	13,100	1,560	1,308	1,560
13,100	13,150	1,568	1,313	1,568
13,150	13,200	1,575	1,318	1,575
13,200	13,250	1,583	1,323	1,583
13,250	13,300	1,590	1,328	1,590
13,300	13,350	1,598	1,333	1,598
13,350	13,400	1,605	1,338	1,605
13,400	13,450	1,613	1,343	1,613
13,450	13,500	1,620	1,348	1,620
13,500	13,550	1,628	1,353	1,628
13,550	13,600	1,635	1,358	1,635
13,600	13,650	1,643	1,363	1,643
13,650	13,700	1,650	1,368	1,650
13,700	13,750	1,658	1,373	1,658
13,750	13,800	1,665	1,378	1,665
13,800	13,850	1,673	1,383	1,673
13,850	13,900	1,680	1,388	1,680
13,900	13,950	1,688	1,393	1,688
13,950	14,000	1,695	1,398	1,695

(Continued on page 35)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
14,000				
14,000	14,050	1,703	1,403	1,703
14,050	14,100	1,710	1,408	1,710
14,100	14,150	1,718	1,413	1,718
14,150	14,200	1,725	1,418	1,725
14,200	14,250	1,733	1,423	1,733
14,250	14,300	1,740	1,428	1,740
14,300	14,350	1,748	1,433	1,748
14,350	14,400	1,755	1,438	1,755
14,400	14,450	1,763	1,443	1,763
14,450	14,500	1,770	1,448	1,770
14,500	14,550	1,778	1,453	1,778
14,550	14,600	1,785	1,458	1,785
14,600	14,650	1,793	1,463	1,793
14,650	14,700	1,800	1,468	1,800
14,700	14,750	1,808	1,473	1,808
14,750	14,800	1,815	1,478	1,815
14,800	14,850	1,823	1,483	1,823
14,850	14,900	1,830	1,488	1,830
14,900	14,950	1,838	1,493	1,838
14,950	15,000	1,845	1,498	1,845
15,000				
15,000	15,050	1,853	1,503	1,853
15,050	15,100	1,860	1,508	1,860
15,100	15,150	1,868	1,513	1,868
15,150	15,200	1,875	1,518	1,875
15,200	15,250	1,883	1,523	1,883
15,250	15,300	1,890	1,528	1,890
15,300	15,350	1,898	1,533	1,898
15,350	15,400	1,905	1,538	1,905
15,400	15,450	1,913	1,543	1,913
15,450	15,500	1,920	1,548	1,920
15,500	15,550	1,928	1,553	1,928
15,550	15,600	1,935	1,558	1,935
15,600	15,650	1,943	1,563	1,943
15,650	15,700	1,950	1,568	1,950
15,700	15,750	1,958	1,573	1,958
15,750	15,800	1,965	1,578	1,965
15,800	15,850	1,973	1,583	1,973
15,850	15,900	1,980	1,588	1,980
15,900	15,950	1,988	1,593	1,988
15,950	16,000	1,995	1,598	1,995
16,000				
16,000	16,050	2,003	1,603	2,003
16,050	16,100	2,010	1,609	2,010
16,100	16,150	2,018	1,616	2,018
16,150	16,200	2,025	1,624	2,025
16,200	16,250	2,033	1,631	2,033
16,250	16,300	2,040	1,639	2,040
16,300	16,350	2,048	1,646	2,048
16,350	16,400	2,055	1,654	2,055
16,400	16,450	2,063	1,661	2,063
16,450	16,500	2,070	1,669	2,070
16,500	16,550	2,078	1,676	2,078
16,550	16,600	2,085	1,684	2,085
16,600	16,650	2,093	1,691	2,093
16,650	16,700	2,100	1,699	2,100
16,700	16,750	2,108	1,706	2,108
16,750	16,800	2,115	1,714	2,115
16,800	16,850	2,123	1,721	2,123
16,850	16,900	2,130	1,729	2,130
16,900	16,950	2,138	1,736	2,138
16,950	17,000	2,145	1,744	2,145

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
17,000				
17,000	17,050	2,153	1,751	2,153
17,050	17,100	2,160	1,759	2,160
17,100	17,150	2,168	1,766	2,168
17,150	17,200	2,175	1,774	2,175
17,200	17,250	2,183	1,781	2,183
17,250	17,300	2,190	1,789	2,190
17,300	17,350	2,198	1,796	2,198
17,350	17,400	2,205	1,804	2,205
17,400	17,450	2,213	1,811	2,213
17,450	17,500	2,220	1,819	2,220
17,500	17,550	2,228	1,826	2,228
17,550	17,600	2,235	1,834	2,235
17,600	17,650	2,243	1,841	2,243
17,650	17,700	2,250	1,849	2,250
17,700	17,750	2,258	1,856	2,258
17,750	17,800	2,265	1,864	2,265
17,800	17,850	2,273	1,871	2,273
17,850	17,900	2,280	1,879	2,280
17,900	17,950	2,288	1,886	2,288
17,950	18,000	2,295	1,894	2,295
18,000				
18,000	18,050	2,303	1,901	2,303
18,050	18,100	2,310	1,909	2,310
18,100	18,150	2,318	1,916	2,318
18,150	18,200	2,325	1,924	2,325
18,200	18,250	2,333	1,931	2,333
18,250	18,300	2,340	1,939	2,340
18,300	18,350	2,348	1,946	2,348
18,350	18,400	2,355	1,954	2,355
18,400	18,450	2,363	1,961	2,363
18,450	18,500	2,370	1,969	2,370
18,500	18,550	2,378	1,976	2,378
18,550	18,600	2,385	1,984	2,385
18,600	18,650	2,393	1,991	2,393
18,650	18,700	2,400	1,999	2,400
18,700	18,750	2,408	2,006	2,408
18,750	18,800	2,415	2,014	2,415
18,800	18,850	2,423	2,021	2,423
18,850	18,900	2,430	2,029	2,430
18,900	18,950	2,438	2,036	2,438
18,950	19,000	2,445	2,044	2,445
19,000				
19,000	19,050	2,453	2,051	2,453
19,050	19,100	2,460	2,059	2,460
19,100	19,150	2,468	2,066	2,468
19,150	19,200	2,475	2,074	2,475
19,200	19,250	2,483	2,081	2,483
19,250	19,300	2,490	2,089	2,490
19,300	19,350	2,498	2,096	2,498
19,350	19,400	2,505	2,104	2,505
19,400	19,450	2,513	2,111	2,513
19,450	19,500	2,520	2,119	2,520
19,500	19,550	2,528	2,126	2,528
19,550	19,600	2,535	2,134	2,535
19,600	19,650	2,543	2,141	2,543
19,650	19,700	2,550	2,149	2,550
19,700	19,750	2,558	2,156	2,558
19,750	19,800	2,565	2,164	2,565
19,800	19,850	2,573	2,171	2,573
19,850	19,900	2,580	2,179	2,580
19,900	19,950	2,588	2,186	2,588
19,950	20,000	2,595	2,194	2,595

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
20,000				
20,000	20,050	2,603	2,201	2,603
20,050	20,100	2,610	2,209	2,610
20,100	20,150	2,618	2,216	2,618
20,150	20,200	2,625	2,224	2,625
20,200	20,250	2,633	2,231	2,633
20,250	20,300	2,640	2,239	2,640
20,300	20,350	2,648	2,246	2,648
20,350	20,400	2,655	2,254	2,655
20,400	20,450	2,663	2,261	2,663
20,450	20,500	2,670	2,269	2,670
20,500	20,550	2,678	2,276	2,678
20,550	20,600	2,685	2,284	2,685
20,600	20,650	2,693	2,291	2,693
20,650	20,700	2,700	2,299	2,700
20,700	20,750	2,708	2,306	2,708
20,750	20,800	2,715	2,314	2,715
20,800	20,850	2,723	2,321	2,723
20,850	20,900	2,730	2,329	2,730
20,900	20,950	2,738	2,336	2,738
20,950	21,000	2,745	2,344	2,745
21,000				
21,000	21,050	2,753	2,351	2,753
21,050	21,100	2,760	2,359	2,760
21,100	21,150	2,768	2,366	2,768
21,150	21,200	2,775	2,374	2,775
21,200	21,250	2,783	2,381	2,783
21,250	21,300	2,790	2,389	2,790
21,300	21,350	2,798	2,396	2,798
21,350	21,400	2,805	2,404	2,805
21,400	21,450	2,813	2,411	2,813
21,450	21,500	2,820	2,419	2,820
21,500	21,550	2,828	2,426	2,828
21,550	21,600	2,835	2,434	2,835
21,600	21,650	2,843	2,441	2,843
21,650	21,700	2,850	2,449	2,850
21,700	21,750	2,858	2,456	2,858
21,750	21,800	2,865	2,464	2,865
21,800	21,850	2,873	2,471	2,873
21,850	21,900	2,880	2,479	2,880
21,900	21,950	2,888	2,486	2,888
21,950	22,000	2,895	2,494	2,895
22,000				
22,000	22,050	2,903	2,501	2,903
22,050	22,100	2,910	2,509	2,910
22,100	22,150	2,918	2,516	2,918
22,150	22,200	2,925	2,524	2,925
22,200	22,250	2,933	2,531	2,933
22,250	22,300	2,940	2,539	2,940
22,300	22,350	2,948	2,546	2,948
22,350	22,400	2,955	2,554	2,955
22,400	22,450	2,963	2,561	2,963
22,450	22,500	2,970	2,569	2,970
22,500	22,550	2,978	2,576	2,978
22,550	22,600	2,985	2,584	2,985
22,600	22,650	2,993	2,591	2,993
22,650	22,700	3,000	2,599	3,000
22,700	22,750	3,008	2,606	3,008
22,750	22,800	3,015	2,614	3,015
22,800	22,850	3,023	2,621	3,023
22,850	22,900	3,030	2,629	3,030
22,900	22,950	3,038	2,636	3,038
22,950	23,000	3,045	2,644	3,045

(Continued on page 36)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
23,000				
23,000	23,050	3,053	2,651	3,053
23,050	23,100	3,060	2,659	3,060
23,100	23,150	3,068	2,666	3,068
23,150	23,200	3,075	2,674	3,075
23,200	23,250	3,083	2,681	3,083
23,250	23,300	3,090	2,689	3,090
23,300	23,350	3,098	2,696	3,098
23,350	23,400	3,105	2,704	3,105
23,400	23,450	3,113	2,711	3,113
23,450	23,500	3,120	2,719	3,120
23,500	23,550	3,128	2,726	3,128
23,550	23,600	3,135	2,734	3,135
23,600	23,650	3,143	2,741	3,143
23,650	23,700	3,150	2,749	3,150
23,700	23,750	3,158	2,756	3,158
23,750	23,800	3,165	2,764	3,165
23,800	23,850	3,173	2,771	3,173
23,850	23,900	3,180	2,779	3,180
23,900	23,950	3,188	2,786	3,188
23,950	24,000	3,195	2,794	3,195
24,000				
24,000	24,050	3,203	2,801	3,203
24,050	24,100	3,210	2,809	3,210
24,100	24,150	3,218	2,816	3,218
24,150	24,200	3,225	2,824	3,225
24,200	24,250	3,233	2,831	3,233
24,250	24,300	3,240	2,839	3,240
24,300	24,350	3,248	2,846	3,248
24,350	24,400	3,255	2,854	3,255
24,400	24,450	3,263	2,861	3,263
24,450	24,500	3,270	2,869	3,270
24,500	24,550	3,278	2,876	3,278
24,550	24,600	3,285	2,884	3,285
24,600	24,650	3,293	2,891	3,293
24,650	24,700	3,300	2,899	3,300
24,700	24,750	3,308	2,906	3,308
24,750	24,800	3,315	2,914	3,315
24,800	24,850	3,323	2,921	3,323
24,850	24,900	3,330	2,929	3,330
24,900	24,950	3,338	2,936	3,338
24,950	25,000	3,345	2,944	3,345
25,000				
25,000	25,050	3,353	2,951	3,353
25,050	25,100	3,360	2,959	3,360
25,100	25,150	3,368	2,966	3,368
25,150	25,200	3,375	2,974	3,375
25,200	25,250	3,383	2,981	3,383
25,250	25,300	3,390	2,989	3,390
25,300	25,350	3,398	2,996	3,398
25,350	25,400	3,405	3,004	3,405
25,400	25,450	3,413	3,011	3,413
25,450	25,500	3,420	3,019	3,420
25,500	25,550	3,428	3,026	3,428
25,550	25,600	3,435	3,034	3,435
25,600	25,650	3,443	3,041	3,443
25,650	25,700	3,450	3,049	3,450
25,700	25,750	3,458	3,056	3,458
25,750	25,800	3,465	3,064	3,465
25,800	25,850	3,473	3,071	3,473
25,850	25,900	3,480	3,079	3,480
25,900	25,950	3,488	3,086	3,488
25,950	26,000	3,495	3,094	3,495

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
26,000				
26,000	26,050	3,503	3,101	3,503
26,050	26,100	3,510	3,109	3,510
26,100	26,150	3,518	3,116	3,518
26,150	26,200	3,525	3,124	3,525
26,200	26,250	3,533	3,131	3,533
26,250	26,300	3,540	3,139	3,540
26,300	26,350	3,548	3,146	3,548
26,350	26,400	3,555	3,154	3,555
26,400	26,450	3,563	3,161	3,563
26,450	26,500	3,570	3,169	3,570
26,500	26,550	3,578	3,176	3,578
26,550	26,600	3,585	3,184	3,585
26,600	26,650	3,593	3,191	3,593
26,650	26,700	3,600	3,199	3,600
26,700	26,750	3,608	3,206	3,608
26,750	26,800	3,615	3,214	3,615
26,800	26,850	3,623	3,221	3,623
26,850	26,900	3,630	3,229	3,630
26,900	26,950	3,638	3,236	3,638
26,950	27,000	3,645	3,244	3,645
27,000				
27,000	27,050	3,653	3,251	3,653
27,050	27,100	3,660	3,259	3,660
27,100	27,150	3,668	3,266	3,668
27,150	27,200	3,675	3,274	3,675
27,200	27,250	3,683	3,281	3,683
27,250	27,300	3,690	3,289	3,690
27,300	27,350	3,698	3,296	3,698
27,350	27,400	3,705	3,304	3,705
27,400	27,450	3,713	3,311	3,713
27,450	27,500	3,720	3,319	3,720
27,500	27,550	3,728	3,326	3,728
27,550	27,600	3,735	3,334	3,735
27,600	27,650	3,743	3,341	3,743
27,650	27,700	3,750	3,349	3,750
27,700	27,750	3,758	3,356	3,758
27,750	27,800	3,765	3,364	3,765
27,800	27,850	3,773	3,371	3,773
27,850	27,900	3,780	3,379	3,780
27,900	27,950	3,788	3,386	3,788
27,950	28,000	3,795	3,394	3,795
28,000				
28,000	28,050	3,803	3,401	3,803
28,050	28,100	3,810	3,409	3,810
28,100	28,150	3,818	3,416	3,818
28,150	28,200	3,825	3,424	3,825
28,200	28,250	3,833	3,431	3,833
28,250	28,300	3,840	3,439	3,840
28,300	28,350	3,848	3,446	3,848
28,350	28,400	3,855	3,454	3,855
28,400	28,450	3,863	3,461	3,863
28,450	28,500	3,870	3,469	3,870
28,500	28,550	3,878	3,476	3,878
28,550	28,600	3,885	3,484	3,885
28,600	28,650	3,893	3,491	3,893
28,650	28,700	3,900	3,499	3,900
28,700	28,750	3,908	3,506	3,908
28,750	28,800	3,915	3,514	3,915
28,800	28,850	3,923	3,521	3,923
28,850	28,900	3,930	3,529	3,930
28,900	28,950	3,938	3,536	3,938
28,950	29,000	3,945	3,544	3,945

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
29,000				
29,000	29,050	3,953	3,551	3,953
29,050	29,100	3,960	3,559	3,960
29,100	29,150	3,968	3,566	3,968
29,150	29,200	3,975	3,574	3,975
29,200	29,250	3,983	3,581	3,983
29,250	29,300	3,990	3,589	3,990
29,300	29,350	3,998	3,596	3,998
29,350	29,400	4,005	3,604	4,005
29,400	29,450	4,013	3,611	4,013
29,450	29,500	4,020	3,619	4,020
29,500	29,550	4,028	3,626	4,028
29,550	29,600	4,035	3,634	4,035
29,600	29,650	4,043	3,641	4,043
29,650	29,700	4,050	3,649	4,050
29,700	29,750	4,058	3,656	4,058
29,750	29,800	4,065	3,664	4,065
29,800	29,850	4,073	3,671	4,073
29,850	29,900	4,080	3,679	4,080
29,900	29,950	4,088	3,686	4,088
29,950	30,000	4,095	3,694	4,095
30,000				
30,000	30,050	4,103	3,701	4,103
30,050	30,100	4,110	3,709	4,110
30,100	30,150	4,118	3,716	4,118
30,150	30,200	4,125	3,724	4,125
30,200	30,250	4,133	3,731	4,133
30,250	30,300	4,140	3,739	4,140
30,300	30,350	4,148	3,746	4,148
30,350	30,400	4,155	3,754	4,155
30,400	30,450	4,163	3,761	4,163
30,450	30,500	4,170	3,769	4,170
30,500	30,550	4,178	3,776	4,178
30,550	30,600	4,185	3,784	4,185
30,600	30,650	4,193	3,791	4,193
30,650	30,700	4,200	3,799	4,200
30,700	30,750	4,208	3,806	4,208
30,750	30,800	4,215	3,814	4,215
30,800	30,850	4,223	3,821	4,223
30,850	30,900	4,230	3,829	4,230
30,900	30,950	4,238	3,836	4,238
30,950	31,000	4,245	3,844	4,245
31,000				
31,000	31,050	4,253	3,851	4,253
31,050	31,100	4,260	3,859	4,260
31,100	31,150	4,268	3,866	4,268
31,150	31,200	4,275	3,874	4,275
31,200	31,250	4,283	3,881	4,283
31,250	31,300	4,290	3,889	4,290
31,300	31,350	4,298	3,896	4,298
31,350	31,400	4,305	3,904	4,305
31,400	31,450	4,313	3,911	4,313
31,450	31,500	4,320	3,919	4,320
31,500	31,550	4,328	3,926	4,328
31,550	31,600	4,335	3,934	4,335
31,600	31,650	4,343	3,941	4,343
31,650	31,700	4,350	3,949	4,350
31,700	31,750	4,358	3,956	4,358
31,750	31,800	4,365	3,964	4,365
31,800	31,850	4,373	3,971	4,373
31,850	31,900	4,380	3,979	4,380
31,900	31,950	4,388	3,986	4,388
31,950	32,000	4,395	3,994	4,395

(Continued on page 37)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
32,000				
32,000	32,050	4,403	4,001	4,403
32,050	32,100	4,410	4,009	4,410
32,100	32,150	4,418	4,016	4,418
32,150	32,200	4,425	4,024	4,425
32,200	32,250	4,433	4,031	4,433
32,250	32,300	4,440	4,039	4,440
32,300	32,350	4,448	4,046	4,448
32,350	32,400	4,455	4,054	4,455
32,400	32,450	4,463	4,061	4,463
32,450	32,500	4,470	4,069	4,470
32,500	32,550	4,478	4,076	4,478
32,550	32,600	4,488	4,084	4,488
32,600	32,650	4,500	4,091	4,500
32,650	32,700	4,513	4,099	4,513
32,700	32,750	4,525	4,106	4,525
32,750	32,800	4,538	4,114	4,538
32,800	32,850	4,550	4,121	4,550
32,850	32,900	4,563	4,129	4,563
32,900	32,950	4,575	4,136	4,575
32,950	33,000	4,588	4,144	4,588
33,000				
33,000	33,050	4,600	4,151	4,600
33,050	33,100	4,613	4,159	4,613
33,100	33,150	4,625	4,166	4,625
33,150	33,200	4,638	4,174	4,638
33,200	33,250	4,650	4,181	4,650
33,250	33,300	4,663	4,189	4,663
33,300	33,350	4,675	4,196	4,675
33,350	33,400	4,688	4,204	4,688
33,400	33,450	4,700	4,211	4,700
33,450	33,500	4,713	4,219	4,713
33,500	33,550	4,725	4,226	4,725
33,550	33,600	4,738	4,234	4,738
33,600	33,650	4,750	4,241	4,750
33,650	33,700	4,763	4,249	4,763
33,700	33,750	4,775	4,256	4,775
33,750	33,800	4,788	4,264	4,788
33,800	33,850	4,800	4,271	4,800
33,850	33,900	4,813	4,279	4,813
33,900	33,950	4,825	4,286	4,825
33,950	34,000	4,838	4,294	4,838
34,000				
34,000	34,050	4,850	4,301	4,850
34,050	34,100	4,863	4,309	4,863
34,100	34,150	4,875	4,316	4,875
34,150	34,200	4,888	4,324	4,888
34,200	34,250	4,900	4,331	4,900
34,250	34,300	4,913	4,339	4,913
34,300	34,350	4,925	4,346	4,925
34,350	34,400	4,938	4,354	4,938
34,400	34,450	4,950	4,361	4,950
34,450	34,500	4,963	4,369	4,963
34,500	34,550	4,975	4,376	4,975
34,550	34,600	4,988	4,384	4,988
34,600	34,650	5,000	4,391	5,000
34,650	34,700	5,013	4,399	5,013
34,700	34,750	5,025	4,406	5,025
34,750	34,800	5,038	4,414	5,038
34,800	34,850	5,050	4,421	5,050
34,850	34,900	5,063	4,429	5,063
34,900	34,950	5,075	4,436	5,075
34,950	35,000	5,088	4,444	5,088

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
35,000				
35,000	35,050	5,100	4,451	5,100
35,050	35,100	5,113	4,459	5,113
35,100	35,150	5,125	4,466	5,125
35,150	35,200	5,138	4,474	5,138
35,200	35,250	5,150	4,481	5,150
35,250	35,300	5,163	4,489	5,163
35,300	35,350	5,175	4,496	5,175
35,350	35,400	5,188	4,504	5,188
35,400	35,450	5,200	4,511	5,200
35,450	35,500	5,213	4,519	5,213
35,500	35,550	5,225	4,526	5,225
35,550	35,600	5,238	4,534	5,238
35,600	35,650	5,250	4,541	5,250
35,650	35,700	5,263	4,549	5,263
35,700	35,750	5,275	4,556	5,275
35,750	35,800	5,288	4,564	5,288
35,800	35,850	5,300	4,571	5,300
35,850	35,900	5,313	4,579	5,313
35,900	35,950	5,325	4,586	5,325
35,950	36,000	5,338	4,594	5,338
36,000				
36,000	36,050	5,350	4,601	5,350
36,050	36,100	5,363	4,609	5,363
36,100	36,150	5,375	4,616	5,375
36,150	36,200	5,388	4,624	5,388
36,200	36,250	5,400	4,631	5,400
36,250	36,300	5,413	4,639	5,413
36,300	36,350	5,425	4,646	5,425
36,350	36,400	5,438	4,654	5,438
36,400	36,450	5,450	4,661	5,450
36,450	36,500	5,463	4,669	5,463
36,500	36,550	5,475	4,676	5,475
36,550	36,600	5,488	4,684	5,488
36,600	36,650	5,500	4,691	5,500
36,650	36,700	5,513	4,699	5,513
36,700	36,750	5,525	4,706	5,525
36,750	36,800	5,538	4,714	5,538
36,800	36,850	5,550	4,721	5,550
36,850	36,900	5,563	4,729	5,563
36,900	36,950	5,575	4,736	5,575
36,950	37,000	5,588	4,744	5,588
37,000				
37,000	37,050	5,600	4,751	5,600
37,050	37,100	5,613	4,759	5,613
37,100	37,150	5,625	4,766	5,625
37,150	37,200	5,638	4,774	5,638
37,200	37,250	5,650	4,781	5,650
37,250	37,300	5,663	4,789	5,663
37,300	37,350	5,675	4,796	5,675
37,350	37,400	5,688	4,804	5,688
37,400	37,450	5,700	4,811	5,700
37,450	37,500	5,713	4,819	5,713
37,500	37,550	5,725	4,826	5,725
37,550	37,600	5,738	4,834	5,738
37,600	37,650	5,750	4,841	5,750
37,650	37,700	5,763	4,849	5,763
37,700	37,750	5,775	4,856	5,775
37,750	37,800	5,788	4,864	5,788
37,800	37,850	5,800	4,871	5,800
37,850	37,900	5,813	4,879	5,813
37,900	37,950	5,825	4,886	5,825
37,950	38,000	5,838	4,894	5,838

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
38,000				
38,000	38,050	5,850	4,901	5,850
38,050	38,100	5,863	4,909	5,863
38,100	38,150	5,875	4,916	5,875
38,150	38,200	5,888	4,924	5,888
38,200	38,250	5,900	4,931	5,900
38,250	38,300	5,913	4,939	5,913
38,300	38,350	5,925	4,946	5,925
38,350	38,400	5,938	4,954	5,938
38,400	38,450	5,950	4,961	5,950
38,450	38,500	5,963	4,969	5,963
38,500	38,550	5,975	4,976	5,975
38,550	38,600	5,988	4,984	5,988
38,600	38,650	6,000	4,991	6,000
38,650	38,700	6,013	4,999	6,013
38,700	38,750	6,025	5,006	6,025
38,750	38,800	6,038	5,014	6,038
38,800	38,850	6,050	5,021	6,050
38,850	38,900	6,063	5,029	6,063
38,900	38,950	6,075	5,036	6,075
38,950	39,000	6,088	5,044	6,088
39,000				
39,000	39,050	6,100	5,051	6,100
39,050	39,100	6,113	5,059	6,113
39,100	39,150	6,125	5,066	6,125
39,150	39,200	6,138	5,074	6,138
39,200	39,250	6,150	5,081	6,150
39,250	39,300	6,163	5,089	6,163
39,300	39,350	6,175	5,096	6,175
39,350	39,400	6,188	5,104	6,188
39,400	39,450	6,200	5,111	6,200
39,450	39,500	6,213	5,119	6,213
39,500	39,550	6,225	5,126	6,225
39,550	39,600	6,238	5,134	6,238
39,600	39,650	6,250	5,141	6,250
39,650	39,700	6,263	5,149	6,263
39,700	39,750	6,275	5,156	6,275
39,750	39,800	6,288	5,164	6,288
39,800	39,850	6,300	5,171	6,300
39,850	39,900	6,313	5,179	6,313
39,900	39,950	6,325	5,186	6,325
39,950	40,000	6,338	5,194	6,338
40,000				
40,000	40,050	6,350	5,201	6,350
40,050	40,100	6,363	5,209	6,363
40,100	40,150	6,375	5,216	6,375
40,150	40,200	6,388	5,224	6,388
40,200	40,250	6,400	5,231	6,400
40,250	40,300	6,413	5,239	6,413
40,300	40,350	6,425	5,246	6,425
40,350	40,400	6,438	5,254	6,438
40,400	40,450	6,450	5,261	6,450
40,450	40,500	6,463	5,269	6,463
40,500	40,550	6,475	5,276	6,475
40,550	40,600	6,488	5,284	6,488
40,600	40,650	6,500	5,291	6,500
40,650	40,700	6,513	5,299	6,513
40,700	40,750	6,525	5,306	6,525
40,750	40,800	6,538	5,314	6,538
40,800	40,850	6,550	5,321	6,550
40,850	40,900	6,563	5,329	6,563
40,900	40,950	6,575	5,336	6,575
40,950	41,000	6,588	5,344	6,588

(Continued on page 38)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
41,000				
41,000	41,050	6,600	5,351	6,600
41,050	41,100	6,613	5,359	6,613
41,100	41,150	6,625	5,366	6,625
41,150	41,200	6,638	5,374	6,638
41,200	41,250	6,650	5,381	6,650
41,250	41,300	6,663	5,389	6,663
41,300	41,350	6,675	5,396	6,675
41,350	41,400	6,688	5,404	6,688
41,400	41,450	6,700	5,411	6,700
41,450	41,500	6,713	5,419	6,713
41,500	41,550	6,725	5,426	6,725
41,550	41,600	6,738	5,434	6,738
41,600	41,650	6,750	5,441	6,750
41,650	41,700	6,763	5,449	6,763
41,700	41,750	6,775	5,456	6,775
41,750	41,800	6,788	5,464	6,788
41,800	41,850	6,800	5,471	6,800
41,850	41,900	6,813	5,479	6,813
41,900	41,950	6,825	5,486	6,825
41,950	42,000	6,838	5,494	6,838
42,000				
42,000	42,050	6,850	5,501	6,850
42,050	42,100	6,863	5,509	6,863
42,100	42,150	6,875	5,516	6,875
42,150	42,200	6,888	5,524	6,888
42,200	42,250	6,900	5,531	6,900
42,250	42,300	6,913	5,539	6,913
42,300	42,350	6,925	5,546	6,925
42,350	42,400	6,938	5,554	6,938
42,400	42,450	6,950	5,561	6,950
42,450	42,500	6,963	5,569	6,963
42,500	42,550	6,975	5,576	6,975
42,550	42,600	6,988	5,584	6,988
42,600	42,650	7,000	5,591	7,000
42,650	42,700	7,013	5,599	7,013
42,700	42,750	7,025	5,606	7,025
42,750	42,800	7,038	5,614	7,038
42,800	42,850	7,050	5,621	7,050
42,850	42,900	7,063	5,629	7,063
42,900	42,950	7,075	5,636	7,075
42,950	43,000	7,088	5,644	7,088
43,000				
43,000	43,050	7,100	5,651	7,100
43,050	43,100	7,113	5,659	7,113
43,100	43,150	7,125	5,666	7,125
43,150	43,200	7,138	5,674	7,138
43,200	43,250	7,150	5,681	7,150
43,250	43,300	7,163	5,689	7,163
43,300	43,350	7,175	5,696	7,175
43,350	43,400	7,188	5,704	7,188
43,400	43,450	7,200	5,711	7,200
43,450	43,500	7,213	5,719	7,213
43,500	43,550	7,225	5,726	7,225
43,550	43,600	7,238	5,734	7,238
43,600	43,650	7,250	5,741	7,250
43,650	43,700	7,263	5,749	7,263
43,700	43,750	7,275	5,756	7,275
43,750	43,800	7,288	5,764	7,288
43,800	43,850	7,300	5,771	7,300
43,850	43,900	7,313	5,779	7,313
43,900	43,950	7,325	5,786	7,325
43,950	44,000	7,338	5,794	7,338

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
44,000				
44,000	44,050	7,350	5,801	7,350
44,050	44,100	7,363	5,809	7,363
44,100	44,150	7,375	5,816	7,375
44,150	44,200	7,388	5,824	7,388
44,200	44,250	7,400	5,831	7,400
44,250	44,300	7,413	5,839	7,413
44,300	44,350	7,425	5,846	7,425
44,350	44,400	7,438	5,854	7,438
44,400	44,450	7,450	5,861	7,450
44,450	44,500	7,463	5,869	7,463
44,500	44,550	7,475	5,876	7,475
44,550	44,600	7,488	5,884	7,488
44,600	44,650	7,500	5,891	7,500
44,650	44,700	7,513	5,899	7,513
44,700	44,750	7,525	5,906	7,525
44,750	44,800	7,538	5,914	7,538
44,800	44,850	7,550	5,921	7,550
44,850	44,900	7,563	5,929	7,563
44,900	44,950	7,575	5,936	7,575
44,950	45,000	7,588	5,944	7,588
45,000				
45,000	45,050	7,600	5,951	7,600
45,050	45,100	7,613	5,959	7,613
45,100	45,150	7,625	5,966	7,625
45,150	45,200	7,638	5,974	7,638
45,200	45,250	7,650	5,981	7,650
45,250	45,300	7,663	5,989	7,663
45,300	45,350	7,675	5,996	7,675
45,350	45,400	7,688	6,004	7,688
45,400	45,450	7,700	6,011	7,700
45,450	45,500	7,713	6,019	7,713
45,500	45,550	7,725	6,026	7,725
45,550	45,600	7,738	6,034	7,738
45,600	45,650	7,750	6,041	7,750
45,650	45,700	7,763	6,049	7,763
45,700	45,750	7,775	6,056	7,775
45,750	45,800	7,788	6,064	7,788
45,800	45,850	7,800	6,071	7,800
45,850	45,900	7,813	6,079	7,813
45,900	45,950	7,825	6,086	7,825
45,950	46,000	7,838	6,094	7,838
46,000				
46,000	46,050	7,850	6,101	7,850
46,050	46,100	7,863	6,109	7,863
46,100	46,150	7,875	6,116	7,875
46,150	46,200	7,888	6,124	7,888
46,200	46,250	7,900	6,131	7,900
46,250	46,300	7,913	6,139	7,913
46,300	46,350	7,925	6,146	7,925
46,350	46,400	7,938	6,154	7,938
46,400	46,450	7,950	6,161	7,950
46,450	46,500	7,963	6,169	7,963
46,500	46,550	7,975	6,176	7,975
46,550	46,600	7,988	6,184	7,988
46,600	46,650	8,000	6,191	8,000
46,650	46,700	8,013	6,199	8,013
46,700	46,750	8,025	6,206	8,025
46,750	46,800	8,038	6,214	8,038
46,800	46,850	8,050	6,221	8,050
46,850	46,900	8,063	6,229	8,063
46,900	46,950	8,075	6,236	8,075
46,950	47,000	8,088	6,244	8,088

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
47,000				
47,000	47,050	8,100	6,251	8,100
47,050	47,100	8,113	6,259	8,113
47,100	47,150	8,125	6,266	8,125
47,150	47,200	8,138	6,274	8,138
47,200	47,250	8,150	6,281	8,150
47,250	47,300	8,163	6,289	8,163
47,300	47,350	8,175	6,296	8,175
47,350	47,400	8,188	6,304	8,188
47,400	47,450	8,200	6,311	8,200
47,450	47,500	8,213	6,319	8,213
47,500	47,550	8,225	6,326	8,225
47,550	47,600	8,238	6,334	8,238
47,600	47,650	8,250	6,341	8,250
47,650	47,700	8,263	6,349	8,263
47,700	47,750	8,275	6,356	8,275
47,750	47,800	8,288	6,364	8,288
47,800	47,850	8,300	6,371	8,300
47,850	47,900	8,313	6,379	8,313
47,900	47,950	8,325	6,386	8,325
47,950	48,000	8,338	6,394	8,338
48,000				
48,000	48,050	8,350	6,401	8,350
48,050	48,100	8,363	6,409	8,363
48,100	48,150	8,375	6,416	8,375
48,150	48,200	8,388	6,424	8,388
48,200	48,250	8,400	6,431	8,400
48,250	48,300	8,413	6,439	8,413
48,300	48,350	8,425	6,446	8,425
48,350	48,400	8,438	6,454	8,438
48,400	48,450	8,450	6,461	8,450
48,450	48,500	8,463	6,469	8,463
48,500	48,550	8,475	6,476	8,475
48,550	48,600	8,488	6,484	8,488
48,600	48,650	8,500	6,491	8,500
48,650	48,700	8,513	6,499	8,513
48,700	48,750	8,525	6,506	8,525
48,750	48,800	8,538	6,514	8,538
48,800	48,850	8,550	6,521	8,550
48,850	48,900	8,563	6,529	8,563
48,900	48,950	8,575	6,536	8,575
48,950	49,000	8,588	6,544	8,588
49,000				
49,000	49,050	8,600	6,551	8,600
49,050	49,100	8,613	6,559	8,613
49,100	49,150	8,625	6,566	8,625
49,150	49,200	8,638	6,574	8,638
49,200	49,250	8,650	6,581	8,650
49,250	49,300	8,663	6,589	8,663
49,300	49,350	8,675	6,596	8,675
49,350	49,400	8,688	6,604	8,688
49,400	49,450	8,700	6,611	8,700
49,450	49,500	8,713	6,619	8,713
49,500	49,550	8,725	6,626	8,725
49,550	49,600	8,738	6,634	8,738
49,600	49,650	8,750	6,641	8,750
49,650	49,700	8,763	6,649	8,763
49,700	49,750	8,775	6,656	8,775
49,750	49,800	8,788	6,664	8,788
49,800	49,850	8,800	6,671	8,800
49,850	49,900	8,813	6,679	8,813
49,900	49,950	8,825	6,686	8,825
49,950	50,000	8,838	6,694	8,838

(Continued on page 39)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
50,000				
50,000	50,050	8,850	6,701	8,850
50,050	50,100	8,863	6,709	8,863
50,100	50,150	8,875	6,716	8,875
50,150	50,200	8,888	6,724	8,888
50,200	50,250	8,900	6,731	8,900
50,250	50,300	8,913	6,739	8,913
50,300	50,350	8,925	6,746	8,925
50,350	50,400	8,938	6,754	8,938
50,400	50,450	8,950	6,761	8,950
50,450	50,500	8,963	6,769	8,963
50,500	50,550	8,975	6,776	8,975
50,550	50,600	8,988	6,784	8,988
50,600	50,650	9,000	6,791	9,000
50,650	50,700	9,013	6,799	9,013
50,700	50,750	9,025	6,806	9,025
50,750	50,800	9,038	6,814	9,038
50,800	50,850	9,050	6,821	9,050
50,850	50,900	9,063	6,829	9,063
50,900	50,950	9,075	6,836	9,075
50,950	51,000	9,088	6,844	9,088
51,000				
51,000	51,050	9,100	6,851	9,100
51,050	51,100	9,113	6,859	9,113
51,100	51,150	9,125	6,866	9,125
51,150	51,200	9,138	6,874	9,138
51,200	51,250	9,150	6,881	9,150
51,250	51,300	9,163	6,889	9,163
51,300	51,350	9,175	6,896	9,175
51,350	51,400	9,188	6,904	9,188
51,400	51,450	9,200	6,911	9,200
51,450	51,500	9,213	6,919	9,213
51,500	51,550	9,225	6,926	9,225
51,550	51,600	9,238	6,934	9,238
51,600	51,650	9,250	6,941	9,250
51,650	51,700	9,263	6,949	9,263
51,700	51,750	9,275	6,956	9,275
51,750	51,800	9,288	6,964	9,288
51,800	51,850	9,300	6,971	9,300
51,850	51,900	9,313	6,979	9,313
51,900	51,950	9,325	6,986	9,325
51,950	52,000	9,338	6,994	9,338
52,000				
52,000	52,050	9,350	7,001	9,350
52,050	52,100	9,363	7,009	9,363
52,100	52,150	9,375	7,016	9,375
52,150	52,200	9,388	7,024	9,388
52,200	52,250	9,400	7,031	9,400
52,250	52,300	9,413	7,039	9,413
52,300	52,350	9,425	7,046	9,425
52,350	52,400	9,438	7,054	9,438
52,400	52,450	9,450	7,061	9,450
52,450	52,500	9,463	7,069	9,463
52,500	52,550	9,475	7,076	9,475
52,550	52,600	9,488	7,084	9,488
52,600	52,650	9,500	7,091	9,500
52,650	52,700	9,513	7,099	9,513
52,700	52,750	9,525	7,106	9,525
52,750	52,800	9,538	7,114	9,538
52,800	52,850	9,550	7,121	9,550
52,850	52,900	9,563	7,129	9,563
52,900	52,950	9,575	7,136	9,575
52,950	53,000	9,588	7,144	9,588

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
53,000				
53,000	53,050	9,600	7,151	9,600
53,050	53,100	9,613	7,159	9,613
53,100	53,150	9,625	7,166	9,625
53,150	53,200	9,638	7,174	9,638
53,200	53,250	9,650	7,181	9,650
53,250	53,300	9,663	7,189	9,663
53,300	53,350	9,675	7,196	9,675
53,350	53,400	9,688	7,204	9,688
53,400	53,450	9,700	7,211	9,700
53,450	53,500	9,713	7,219	9,713
53,500	53,550	9,725	7,226	9,725
53,550	53,600	9,738	7,234	9,738
53,600	53,650	9,750	7,241	9,750
53,650	53,700	9,763	7,249	9,763
53,700	53,750	9,775	7,256	9,775
53,750	53,800	9,788	7,264	9,788
53,800	53,850	9,800	7,271	9,800
53,850	53,900	9,813	7,279	9,813
53,900	53,950	9,825	7,286	9,825
53,950	54,000	9,838	7,294	9,838
54,000				
54,000	54,050	9,850	7,301	9,850
54,050	54,100	9,863	7,309	9,863
54,100	54,150	9,875	7,316	9,875
54,150	54,200	9,888	7,324	9,888
54,200	54,250	9,900	7,331	9,900
54,250	54,300	9,913	7,339	9,913
54,300	54,350	9,925	7,346	9,925
54,350	54,400	9,938	7,354	9,938
54,400	54,450	9,950	7,361	9,950
54,450	54,500	9,963	7,369	9,963
54,500	54,550	9,975	7,376	9,975
54,550	54,600	9,988	7,384	9,988
54,600	54,650	10,000	7,391	10,000
54,650	54,700	10,013	7,399	10,013
54,700	54,750	10,025	7,406	10,025
54,750	54,800	10,038	7,414	10,038
54,800	54,850	10,050	7,421	10,050
54,850	54,900	10,063	7,429	10,063
54,900	54,950	10,075	7,436	10,075
54,950	55,000	10,088	7,444	10,088
55,000				
55,000	55,050	10,100	7,451	10,100
55,050	55,100	10,113	7,459	10,113
55,100	55,150	10,125	7,466	10,125
55,150	55,200	10,138	7,474	10,138
55,200	55,250	10,150	7,481	10,150
55,250	55,300	10,163	7,489	10,163
55,300	55,350	10,175	7,496	10,175
55,350	55,400	10,188	7,504	10,188
55,400	55,450	10,200	7,511	10,200
55,450	55,500	10,213	7,519	10,213
55,500	55,550	10,225	7,526	10,225
55,550	55,600	10,238	7,534	10,238
55,600	55,650	10,250	7,541	10,250
55,650	55,700	10,263	7,549	10,263
55,700	55,750	10,275	7,556	10,275
55,750	55,800	10,288	7,564	10,288
55,800	55,850	10,300	7,571	10,300
55,850	55,900	10,313	7,579	10,313
55,900	55,950	10,325	7,586	10,325
55,950	56,000	10,338	7,594	10,338

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
56,000				
56,000	56,050	10,350	7,601	10,350
56,050	56,100	10,363	7,609	10,363
56,100	56,150	10,375	7,616	10,375
56,150	56,200	10,388	7,624	10,388
56,200	56,250	10,400	7,631	10,400
56,250	56,300	10,413	7,639	10,413
56,300	56,350	10,425	7,646	10,425
56,350	56,400	10,438	7,654	10,438
56,400	56,450	10,450	7,661	10,450
56,450	56,500	10,463	7,669	10,463
56,500	56,550	10,475	7,676	10,475
56,550	56,600	10,488	7,684	10,488
56,600	56,650	10,500	7,691	10,500
56,650	56,700	10,513	7,699	10,513
56,700	56,750	10,525	7,706	10,525
56,750	56,800	10,538	7,714	10,538
56,800	56,850	10,550	7,721	10,550
56,850	56,900	10,563	7,729	10,563
56,900	56,950	10,575	7,736	10,575
56,950	57,000	10,588	7,744	10,588
57,000				
57,000	57,050	10,600	7,751	10,600
57,050	57,100	10,613	7,759	10,613
57,100	57,150	10,625	7,766	10,625
57,150	57,200	10,638	7,774	10,638
57,200	57,250	10,650	7,781	10,650
57,250	57,300	10,663	7,789	10,663
57,300	57,350	10,675	7,796	10,675
57,350	57,400	10,688	7,804	10,688
57,400	57,450	10,700	7,811	10,700
57,450	57,500	10,713	7,819	10,713
57,500	57,550	10,725	7,826	10,725
57,550	57,600	10,738	7,834	10,738
57,600	57,650	10,750	7,841	10,750
57,650	57,700	10,763	7,849	10,763
57,700	57,750	10,775	7,856	10,775
57,750	57,800	10,788	7,864	10,788
57,800	57,850	10,800	7,871	10,800
57,850	57,900	10,813	7,879	10,813
57,900	57,950	10,825	7,886	10,825
57,950	58,000	10,838	7,894	10,838
58,000				
58,000	58,050	10,850	7,901	10,850
58,050	58,100	10,863	7,909	10,863
58,100	58,150	10,875	7,916	10,875
58,150	58,200	10,888	7,924	10,888
58,200	58,250	10,900	7,931	10,900
58,250	58,300	10,913	7,939	10,913
58,300	58,350	10,925	7,946	10,925
58,350	58,400	10,938	7,954	10,938
58,400	58,450	10,950	7,961	10,950
58,450	58,500	10,963	7,969	10,963
58,500	58,550	10,975	7,976	10,975
58,550	58,600	10,988	7,984	10,988
58,600	58,650	11,000	7,991	11,000
58,650	58,700	11,013	7,999	11,013
58,700	58,750	11,025	8,006	11,025
58,750	58,800	11,038	8,014	11,038
58,800	58,850	11,050	8,021	11,050
58,850	58,900	11,063	8,029	11,063
58,900	58,950	11,075	8,036	11,075
58,950	59,000	11,088	8,044	11,088

(Continued on page 40)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
59,000				
59,000	59,050	11,100	8,051	11,100
59,050	59,100	11,113	8,059	11,113
59,100	59,150	11,125	8,066	11,125
59,150	59,200	11,138	8,074	11,138
59,200	59,250	11,150	8,081	11,150
59,250	59,300	11,163	8,089	11,163
59,300	59,350	11,175	8,096	11,175
59,350	59,400	11,188	8,104	11,188
59,400	59,450	11,200	8,111	11,200
59,450	59,500	11,213	8,119	11,213
59,500	59,550	11,225	8,126	11,225
59,550	59,600	11,238	8,134	11,238
59,600	59,650	11,250	8,141	11,250
59,650	59,700	11,263	8,149	11,263
59,700	59,750	11,275	8,156	11,275
59,750	59,800	11,288	8,164	11,288
59,800	59,850	11,300	8,171	11,300
59,850	59,900	11,313	8,179	11,313
59,900	59,950	11,325	8,186	11,325
59,950	60,000	11,338	8,194	11,338
60,000				
60,000	60,050	11,350	8,201	11,350
60,050	60,100	11,363	8,209	11,363
60,100	60,150	11,375	8,216	11,375
60,150	60,200	11,388	8,224	11,388
60,200	60,250	11,400	8,231	11,400
60,250	60,300	11,413	8,239	11,413
60,300	60,350	11,425	8,246	11,425
60,350	60,400	11,438	8,254	11,438
60,400	60,450	11,450	8,261	11,450
60,450	60,500	11,463	8,269	11,463
60,500	60,550	11,475	8,276	11,475
60,550	60,600	11,488	8,284	11,488
60,600	60,650	11,500	8,291	11,500
60,650	60,700	11,513	8,299	11,513
60,700	60,750	11,525	8,306	11,525
60,750	60,800	11,538	8,314	11,538
60,800	60,850	11,550	8,321	11,550
60,850	60,900	11,563	8,329	11,563
60,900	60,950	11,575	8,336	11,575
60,950	61,000	11,588	8,344	11,588
61,000				
61,000	61,050	11,600	8,351	11,600
61,050	61,100	11,613	8,359	11,613
61,100	61,150	11,625	8,366	11,625
61,150	61,200	11,638	8,374	11,638
61,200	61,250	11,650	8,381	11,650
61,250	61,300	11,663	8,389	11,663
61,300	61,350	11,675	8,396	11,675
61,350	61,400	11,688	8,404	11,688
61,400	61,450	11,700	8,411	11,700
61,450	61,500	11,713	8,419	11,713
61,500	61,550	11,725	8,426	11,725
61,550	61,600	11,738	8,434	11,738
61,600	61,650	11,750	8,441	11,750
61,650	61,700	11,763	8,449	11,763
61,700	61,750	11,775	8,456	11,775
61,750	61,800	11,788	8,464	11,788
61,800	61,850	11,800	8,471	11,800
61,850	61,900	11,813	8,479	11,813
61,900	61,950	11,825	8,486	11,825
61,950	62,000	11,838	8,494	11,838

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
62,000				
62,000	62,050	11,850	8,501	11,850
62,050	62,100	11,863	8,509	11,863
62,100	62,150	11,875	8,516	11,875
62,150	62,200	11,888	8,524	11,888
62,200	62,250	11,900	8,531	11,900
62,250	62,300	11,913	8,539	11,913
62,300	62,350	11,925	8,546	11,925
62,350	62,400	11,938	8,554	11,938
62,400	62,450	11,950	8,561	11,950
62,450	62,500	11,963	8,569	11,963
62,500	62,550	11,975	8,576	11,975
62,550	62,600	11,988	8,584	11,988
62,600	62,650	12,000	8,591	12,000
62,650	62,700	12,013	8,599	12,013
62,700	62,750	12,025	8,606	12,025
62,750	62,800	12,038	8,614	12,038
62,800	62,850	12,050	8,621	12,050
62,850	62,900	12,063	8,629	12,063
62,900	62,950	12,075	8,636	12,075
62,950	63,000	12,088	8,644	12,088
63,000				
63,000	63,050	12,100	8,651	12,100
63,050	63,100	12,113	8,659	12,113
63,100	63,150	12,125	8,666	12,125
63,150	63,200	12,138	8,674	12,138
63,200	63,250	12,150	8,681	12,150
63,250	63,300	12,163	8,689	12,163
63,300	63,350	12,175	8,696	12,175
63,350	63,400	12,188	8,704	12,188
63,400	63,450	12,200	8,711	12,200
63,450	63,500	12,213	8,719	12,213
63,500	63,550	12,225	8,726	12,225
63,550	63,600	12,238	8,734	12,238
63,600	63,650	12,250	8,741	12,250
63,650	63,700	12,263	8,749	12,263
63,700	63,750	12,275	8,756	12,275
63,750	63,800	12,288	8,764	12,288
63,800	63,850	12,300	8,771	12,300
63,850	63,900	12,313	8,779	12,313
63,900	63,950	12,325	8,786	12,325
63,950	64,000	12,338	8,794	12,338
64,000				
64,000	64,050	12,350	8,801	12,350
64,050	64,100	12,363	8,809	12,363
64,100	64,150	12,375	8,816	12,375
64,150	64,200	12,388	8,824	12,388
64,200	64,250	12,400	8,831	12,400
64,250	64,300	12,413	8,839	12,413
64,300	64,350	12,425	8,846	12,425
64,350	64,400	12,438	8,854	12,438
64,400	64,450	12,450	8,861	12,450
64,450	64,500	12,463	8,869	12,463
64,500	64,550	12,475	8,876	12,475
64,550	64,600	12,488	8,884	12,488
64,600	64,650	12,500	8,891	12,500
64,650	64,700	12,513	8,899	12,513
64,700	64,750	12,525	8,906	12,525
64,750	64,800	12,538	8,914	12,538
64,800	64,850	12,550	8,921	12,550
64,850	64,900	12,563	8,929	12,563
64,900	64,950	12,575	8,936	12,575
64,950	65,000	12,588	8,944	12,588

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
65,000				
65,000	65,050	12,600	8,951	12,600
65,050	65,100	12,613	8,959	12,613
65,100	65,150	12,625	8,969	12,625
65,150	65,200	12,638	8,981	12,638
65,200	65,250	12,650	8,994	12,650
65,250	65,300	12,663	9,006	12,663
65,300	65,350	12,675	9,019	12,675
65,350	65,400	12,688	9,031	12,688
65,400	65,450	12,700	9,044	12,700
65,450	65,500	12,713	9,056	12,713
65,500	65,550	12,725	9,069	12,725
65,550	65,600	12,738	9,081	12,738
65,600	65,650	12,750	9,094	12,750
65,650	65,700	12,763	9,106	12,763
65,700	65,750	12,775	9,119	12,775
65,750	65,800	12,788	9,131	12,789
65,800	65,850	12,800	9,144	12,803
65,850	65,900	12,813	9,156	12,817
65,900	65,950	12,825	9,169	12,831
65,950	66,000	12,838	9,181	12,845
66,000				
66,000	66,050	12,850	9,194	12,859
66,050	66,100	12,863	9,206	12,873
66,100	66,150	12,875	9,219	12,887
66,150	66,200	12,888	9,231	12,901
66,200	66,250	12,900	9,244	12,915
66,250	66,300	12,913	9,256	12,929
66,300	66,350	12,925	9,269	12,943
66,350	66,400	12,938	9,281	12,957
66,400	66,450	12,950	9,294	12,971
66,450	66,500	12,963	9,306	12,985
66,500	66,550	12,975	9,319	12,999
66,550	66,600	12,988	9,331	13,013
66,600	66,650	13,000	9,344	13,027
66,650	66,700	13,013	9,356	13,041
66,700	66,750	13,025	9,369	13,055
66,750	66,800	13,038	9,381	13,069
66,800	66,850	13,050	9,394	13,083
66,850	66,900	13,063	9,406	13,097
66,900	66,950	13,075	9,419	13,111
66,950	67,000	13,088	9,431	13,125
67,000				
67,000	67,050	13,100	9,444	13,139
67,050	67,100	13,113	9,456	13,153
67,100	67,150	13,125	9,469	13,167
67,150	67,200	13,138	9,481	13,181
67,200	67,250	13,150	9,494	13,195
67,250	67,300	13,163	9,506	13,209
67,300	67,350	13,175	9,519	13,223
67,350	67,400	13,188	9,531	13,237
67,400	67,450	13,200	9,544	13,251
67,450	67,500	13,213	9,556	13,265
67,500	67,550	13,225	9,569	13,279
67,550	67,600	13,238	9,581	13,293
67,600	67,650	13,250	9,594	13,307
67,650	67,700	13,263	9,606	13,321
67,700	67,750	13,275	9,619	13,335
67,750	67,800	13,288	9,631	13,349
67,800	67,850	13,300	9,644	13,363
67,850	67,900	13,313	9,656	13,377
67,900	67,950	13,325	9,669	13,391
67,950	68,000	13,338	9,681	13,405

(Continued on page 41)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
68,000				
68,000	68,050	13,350	9,694	13,419
68,050	68,100	13,363	9,706	13,433
68,100	68,150	13,375	9,719	13,447
68,150	68,200	13,388	9,731	13,461
68,200	68,250	13,400	9,744	13,475
68,250	68,300	13,413	9,756	13,489
68,300	68,350	13,425	9,769	13,503
68,350	68,400	13,438	9,781	13,517
68,400	68,450	13,450	9,794	13,531
68,450	68,500	13,463	9,806	13,545
68,500	68,550	13,475	9,819	13,559
68,550	68,600	13,488	9,831	13,573
68,600	68,650	13,500	9,844	13,587
68,650	68,700	13,513	9,856	13,601
68,700	68,750	13,525	9,869	13,615
68,750	68,800	13,538	9,881	13,629
68,800	68,850	13,550	9,894	13,643
68,850	68,900	13,563	9,906	13,657
68,900	68,950	13,575	9,919	13,671
68,950	69,000	13,588	9,931	13,685
69,000				
69,000	69,050	13,600	9,944	13,699
69,050	69,100	13,613	9,956	13,713
69,100	69,150	13,625	9,969	13,727
69,150	69,200	13,638	9,981	13,741
69,200	69,250	13,650	9,994	13,755
69,250	69,300	13,663	10,006	13,769
69,300	69,350	13,675	10,019	13,783
69,350	69,400	13,688	10,031	13,797
69,400	69,450	13,700	10,044	13,811
69,450	69,500	13,713	10,056	13,825
69,500	69,550	13,725	10,069	13,839
69,550	69,600	13,738	10,081	13,853
69,600	69,650	13,750	10,094	13,867
69,650	69,700	13,763	10,106	13,881
69,700	69,750	13,775	10,119	13,895
69,750	69,800	13,788	10,131	13,909
69,800	69,850	13,800	10,144	13,923
69,850	69,900	13,813	10,156	13,937
69,900	69,950	13,825	10,169	13,951
69,950	70,000	13,838	10,181	13,965
70,000				
70,000	70,050	13,850	10,194	13,979
70,050	70,100	13,863	10,206	13,993
70,100	70,150	13,875	10,219	14,007
70,150	70,200	13,888	10,231	14,021
70,200	70,250	13,900	10,244	14,035
70,250	70,300	13,913	10,256	14,049
70,300	70,350	13,925	10,269	14,063
70,350	70,400	13,938	10,281	14,077
70,400	70,450	13,950	10,294	14,091
70,450	70,500	13,963	10,306	14,105
70,500	70,550	13,975	10,319	14,119
70,550	70,600	13,988	10,331	14,133
70,600	70,650	14,000	10,344	14,147
70,650	70,700	14,013	10,356	14,161
70,700	70,750	14,025	10,369	14,175
70,750	70,800	14,038	10,381	14,189
70,800	70,850	14,050	10,394	14,203
70,850	70,900	14,063	10,406	14,217
70,900	70,950	14,075	10,419	14,231
70,950	71,000	14,088	10,431	14,245

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
71,000				
71,000	71,050	14,100	10,444	14,259
71,050	71,100	14,113	10,456	14,273
71,100	71,150	14,125	10,469	14,287
71,150	71,200	14,138	10,481	14,301
71,200	71,250	14,150	10,494	14,315
71,250	71,300	14,163	10,506	14,329
71,300	71,350	14,175	10,519	14,343
71,350	71,400	14,188	10,531	14,357
71,400	71,450	14,200	10,544	14,371
71,450	71,500	14,213	10,556	14,385
71,500	71,550	14,225	10,569	14,399
71,550	71,600	14,238	10,581	14,413
71,600	71,650	14,250	10,594	14,427
71,650	71,700	14,263	10,606	14,441
71,700	71,750	14,275	10,619	14,455
71,750	71,800	14,288	10,631	14,469
71,800	71,850	14,300	10,644	14,483
71,850	71,900	14,313	10,656	14,497
71,900	71,950	14,325	10,669	14,511
71,950	72,000	14,338	10,681	14,525
72,000				
72,000	72,050	14,350	10,694	14,539
72,050	72,100	14,363	10,706	14,553
72,100	72,150	14,375	10,719	14,567
72,150	72,200	14,388	10,731	14,581
72,200	72,250	14,400	10,744	14,595
72,250	72,300	14,413	10,756	14,609
72,300	72,350	14,425	10,769	14,623
72,350	72,400	14,438	10,781	14,637
72,400	72,450	14,450	10,794	14,651
72,450	72,500	14,463	10,806	14,665
72,500	72,550	14,475	10,819	14,679
72,550	72,600	14,488	10,831	14,693
72,600	72,650	14,500	10,844	14,707
72,650	72,700	14,513	10,856	14,721
72,700	72,750	14,525	10,869	14,735
72,750	72,800	14,538	10,881	14,749
72,800	72,850	14,550	10,894	14,763
72,850	72,900	14,563	10,906	14,777
72,900	72,950	14,575	10,919	14,791
72,950	73,000	14,588	10,931	14,805
73,000				
73,000	73,050	14,600	10,944	14,819
73,050	73,100	14,613	10,956	14,833
73,100	73,150	14,625	10,969	14,847
73,150	73,200	14,638	10,981	14,861
73,200	73,250	14,650	10,994	14,875
73,250	73,300	14,663	11,006	14,889
73,300	73,350	14,675	11,019	14,903
73,350	73,400	14,688	11,031	14,917
73,400	73,450	14,700	11,044	14,931
73,450	73,500	14,713	11,056	14,945
73,500	73,550	14,725	11,069	14,959
73,550	73,600	14,738	11,081	14,973
73,600	73,650	14,750	11,094	14,987
73,650	73,700	14,763	11,106	15,001
73,700	73,750	14,775	11,119	15,015
73,750	73,800	14,788	11,131	15,029
73,800	73,850	14,800	11,144	15,043
73,850	73,900	14,813	11,156	15,057
73,900	73,950	14,825	11,169	15,071
73,950	74,000	14,838	11,181	15,085

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
74,000				
74,000	74,050	14,850	11,194	15,099
74,050	74,100	14,863	11,206	15,113
74,100	74,150	14,875	11,219	15,127
74,150	74,200	14,888	11,231	15,141
74,200	74,250	14,900	11,244	15,155
74,250	74,300	14,913	11,256	15,169
74,300	74,350	14,925	11,269	15,183
74,350	74,400	14,938	11,281	15,197
74,400	74,450	14,950	11,294	15,211
74,450	74,500	14,963	11,306	15,225
74,500	74,550	14,975	11,319	15,239
74,550	74,600	14,988	11,331	15,253
74,600	74,650	15,000	11,344	15,267
74,650	74,700	15,013	11,356	15,281
74,700	74,750	15,025	11,369	15,295
74,750	74,800	15,038	11,381	15,309
74,800	74,850	15,050	11,394	15,323
74,850	74,900	15,063	11,406	15,337
74,900	74,950	15,075	11,419	15,351
74,950	75,000	15,088	11,431	15,365
75,000				
75,000	75,050	15,100	11,444	15,379
75,050	75,100	15,113	11,456	15,393
75,100	75,150	15,125	11,469	15,407
75,150	75,200	15,138	11,481	15,421
75,200	75,250	15,150	11,494	15,435
75,250	75,300	15,163	11,506	15,449
75,300	75,350	15,175	11,519	15,463
75,350	75,400	15,188	11,531	15,477
75,400	75,450	15,200	11,544	15,491
75,450	75,500	15,213	11,556	15,505
75,500	75,550	15,225	11,569	15,519
75,550	75,600	15,238	11,581	15,533
75,600	75,650	15,250	11,594	15,547
75,650	75,700	15,263	11,606	15,561
75,700	75,750	15,275	11,619	15,575
75,750	75,800	15,288	11,631	15,589
75,800	75,850	15,300	11,644	15,603
75,850	75,900	15,313	11,656	15,617
75,900	75,950	15,325	11,669	15,631
75,950	76,000	15,338	11,681	15,645
76,000				
76,000	76,050	15,350	11,694	15,659
76,050	76,100	15,363	11,706	15,673
76,100	76,150	15,375	11,719	15,687
76,150	76,200	15,388	11,731	15,701
76,200	76,250	15,400	11,744	15,715
76,250	76,300	15,413	11,756	15,729
76,300	76,350	15,425	11,769	15,743
76,350	76,400	15,438	11,781	15,757
76,400	76,450	15,450	11,794	15,771
76,450	76,500	15,463	11,806	15,785
76,500	76,550	15,475	11,819	15,799
76,550	76,600	15,488	11,831	15,813
76,600	76,650	15,500	11,844	15,827
76,650	76,700	15,513	11,856	15,841
76,700	76,750	15,525	11,869	15,855
76,750	76,800	15,538	11,881	15,869
76,800	76,850	15,550	11,894	15,883
76,850	76,900	15,563	11,906	15,897
76,900	76,950	15,575	11,919	15,911
76,950	77,000	15,588	11,931	15,925

(Continued on page 42)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
77,000				
77,000	77,050	15,600	11,944	15,939
77,050	77,100	15,613	11,956	15,953
77,100	77,150	15,625	11,969	15,967
77,150	77,200	15,638	11,981	15,981
77,200	77,250	15,650	11,994	15,995
77,250	77,300	15,663	12,006	16,009
77,300	77,350	15,675	12,019	16,023
77,350	77,400	15,688	12,031	16,037
77,400	77,450	15,700	12,044	16,051
77,450	77,500	15,713	12,056	16,065
77,500	77,550	15,725	12,069	16,079
77,550	77,600	15,738	12,081	16,093
77,600	77,650	15,750	12,094	16,107
77,650	77,700	15,763	12,106	16,121
77,700	77,750	15,775	12,119	16,135
77,750	77,800	15,788	12,131	16,149
77,800	77,850	15,800	12,144	16,163
77,850	77,900	15,813	12,156	16,177
77,900	77,950	15,825	12,169	16,191
77,950	78,000	15,838	12,181	16,205
78,000				
78,000	78,050	15,850	12,194	16,219
78,050	78,100	15,863	12,206	16,233
78,100	78,150	15,875	12,219	16,247
78,150	78,200	15,888	12,231	16,261
78,200	78,250	15,900	12,244	16,275
78,250	78,300	15,913	12,256	16,289
78,300	78,350	15,925	12,269	16,303
78,350	78,400	15,938	12,281	16,317
78,400	78,450	15,950	12,294	16,331
78,450	78,500	15,963	12,306	16,345
78,500	78,550	15,975	12,319	16,359
78,550	78,600	15,988	12,331	16,373
78,600	78,650	16,000	12,344	16,387
78,650	78,700	16,013	12,356	16,401
78,700	78,750	16,025	12,369	16,415
78,750	78,800	16,038	12,381	16,429
78,800	78,850	16,050	12,394	16,443
78,850	78,900	16,063	12,406	16,457
78,900	78,950	16,077	12,419	16,471
78,950	79,000	16,091	12,431	16,485
79,000				
79,000	79,050	16,105	12,444	16,499
79,050	79,100	16,119	12,456	16,513
79,100	79,150	16,133	12,469	16,527
79,150	79,200	16,147	12,481	16,541
79,200	79,250	16,161	12,494	16,555
79,250	79,300	16,175	12,506	16,569
79,300	79,350	16,189	12,519	16,583
79,350	79,400	16,203	12,531	16,597
79,400	79,450	16,217	12,544	16,611
79,450	79,500	16,231	12,556	16,625
79,500	79,550	16,245	12,569	16,639
79,550	79,600	16,259	12,581	16,653
79,600	79,650	16,273	12,594	16,667
79,650	79,700	16,287	12,606	16,681
79,700	79,750	16,301	12,619	16,695
79,750	79,800	16,315	12,631	16,709
79,800	79,850	16,329	12,644	16,723
79,850	79,900	16,343	12,656	16,737
79,900	79,950	16,357	12,669	16,751
79,950	80,000	16,371	12,681	16,765

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
80,000				
80,000	80,050	16,385	12,694	16,779
80,050	80,100	16,399	12,706	16,793
80,100	80,150	16,413	12,719	16,807
80,150	80,200	16,427	12,731	16,821
80,200	80,250	16,441	12,744	16,835
80,250	80,300	16,455	12,756	16,849
80,300	80,350	16,469	12,769	16,863
80,350	80,400	16,483	12,781	16,877
80,400	80,450	16,497	12,794	16,891
80,450	80,500	16,511	12,806	16,905
80,500	80,550	16,525	12,819	16,919
80,550	80,600	16,539	12,831	16,933
80,600	80,650	16,553	12,844	16,947
80,650	80,700	16,567	12,856	16,961
80,700	80,750	16,581	12,869	16,975
80,750	80,800	16,595	12,881	16,989
80,800	80,850	16,609	12,894	17,003
80,850	80,900	16,623	12,906	17,017
80,900	80,950	16,637	12,919	17,031
80,950	81,000	16,651	12,931	17,045
81,000				
81,000	81,050	16,665	12,944	17,059
81,050	81,100	16,679	12,956	17,073
81,100	81,150	16,693	12,969	17,087
81,150	81,200	16,707	12,981	17,101
81,200	81,250	16,721	12,994	17,115
81,250	81,300	16,735	13,006	17,129
81,300	81,350	16,749	13,019	17,143
81,350	81,400	16,763	13,031	17,157
81,400	81,450	16,777	13,044	17,171
81,450	81,500	16,791	13,056	17,185
81,500	81,550	16,805	13,069	17,199
81,550	81,600	16,819	13,081	17,213
81,600	81,650	16,833	13,094	17,227
81,650	81,700	16,847	13,106	17,241
81,700	81,750	16,861	13,119	17,255
81,750	81,800	16,875	13,131	17,269
81,800	81,850	16,889	13,144	17,283
81,850	81,900	16,903	13,156	17,297
81,900	81,950	16,917	13,169	17,311
81,950	82,000	16,931	13,181	17,325
82,000				
82,000	82,050	16,945	13,194	17,339
82,050	82,100	16,959	13,206	17,353
82,100	82,150	16,973	13,219	17,367
82,150	82,200	16,987	13,231	17,381
82,200	82,250	17,001	13,244	17,395
82,250	82,300	17,015	13,256	17,409
82,300	82,350	17,029	13,269	17,423
82,350	82,400	17,043	13,281	17,437
82,400	82,450	17,057	13,294	17,451
82,450	82,500	17,071	13,306	17,465
82,500	82,550	17,085	13,319	17,479
82,550	82,600	17,099	13,331	17,493
82,600	82,650	17,113	13,344	17,507
82,650	82,700	17,127	13,356	17,521
82,700	82,750	17,141	13,369	17,535
82,750	82,800	17,155	13,381	17,549
82,800	82,850	17,169	13,394	17,563
82,850	82,900	17,183	13,406	17,577
82,900	82,950	17,197	13,419	17,591
82,950	83,000	17,211	13,431	17,605

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
83,000				
83,000	83,050	17,225	13,444	17,619
83,050	83,100	17,239	13,456	17,633
83,100	83,150	17,253	13,469	17,647
83,150	83,200	17,267	13,481	17,661
83,200	83,250	17,281	13,494	17,675
83,250	83,300	17,295	13,506	17,689
83,300	83,350	17,309	13,519	17,703
83,350	83,400	17,323	13,531	17,717
83,400	83,450	17,337	13,544	17,731
83,450	83,500	17,351	13,556	17,745
83,500	83,550	17,365	13,569	17,759
83,550	83,600	17,379	13,581	17,773
83,600	83,650	17,393	13,594	17,787
83,650	83,700	17,407	13,606	17,801
83,700	83,750	17,421	13,619	17,815
83,750	83,800	17,435	13,631	17,829
83,800	83,850	17,449	13,644	17,843
83,850	83,900	17,463	13,656	17,857
83,900	83,950	17,477	13,669	17,871
83,950	84,000	17,491	13,681	17,885
84,000				
84,000	84,050	17,505	13,694	17,899
84,050	84,100	17,519	13,706	17,913
84,100	84,150	17,533	13,719	17,927
84,150	84,200	17,547	13,731	17,941
84,200	84,250	17,561	13,744	17,955
84,250	84,300	17,575	13,756	17,969
84,300	84,350	17,589	13,769	17,983
84,350	84,400	17,603	13,781	17,997
84,400	84,450	17,617	13,794	18,011
84,450	84,500	17,631	13,806	18,025
84,500	84,550	17,645	13,819	18,039
84,550	84,600	17,659	13,831	18,053
84,600	84,650	17,673	13,844	18,067
84,650	84,700	17,687	13,856	18,081
84,700	84,750	17,701	13,869	18,095
84,750	84,800	17,715	13,881	18,109
84,800	84,850	17,729	13,894	18,123
84,850	84,900	17,743	13,906	18,137
84,900	84,950	17,757	13,919	18,151
84,950	85,000	17,771	13,931	18,165
85,000				
85,000	85,050	17,785	13,944	18,179
85,050	85,100	17,799	13,956	18,193
85,100	85,150	17,813	13,969	18,207
85,150	85,200	17,827	13,981	18,221
85,200	85,250	17,841	13,994	18,235
85,250	85,300	17,855	14,006	18,249
85,300	85,350	17,869	14,019	18,263
85,350	85,400	17,883	14,031	18,277
85,400	85,450	17,897	14,044	18,291
85,450	85,500	17,911	14,056	18,305
85,500	85,550	17,925	14,069	18,319
85,550	85,600	17,939	14,081	18,333
85,600	85,650	17,953	14,094	18,347
85,650	85,700	17,967	14,106	18,361
85,700	85,750	17,981	14,119	18,375
85,750	85,800	17,995	14,131	18,389
85,800	85,850	18,009	14,144	18,403
85,850	85,900	18,023	14,156	18,417
85,900	85,950	18,037	14,169	18,431
85,950	86,000	18,051	14,181	18,445

(Continued on page 43)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
86,000				
86,000	86,050	18,065	14,194	18,459
86,050	86,100	18,079	14,206	18,473
86,100	86,150	18,093	14,219	18,487
86,150	86,200	18,107	14,231	18,501
86,200	86,250	18,121	14,244	18,515
86,250	86,300	18,135	14,256	18,529
86,300	86,350	18,149	14,269	18,543
86,350	86,400	18,163	14,281	18,557
86,400	86,450	18,177	14,294	18,571
86,450	86,500	18,191	14,306	18,585
86,500	86,550	18,205	14,319	18,599
86,550	86,600	18,219	14,331	18,613
86,600	86,650	18,233	14,344	18,627
86,650	86,700	18,247	14,356	18,641
86,700	86,750	18,261	14,369	18,655
86,750	86,800	18,275	14,381	18,669
86,800	86,850	18,289	14,394	18,683
86,850	86,900	18,303	14,406	18,697
86,900	86,950	18,317	14,419	18,711
86,950	87,000	18,331	14,431	18,725
87,000				
87,000	87,050	18,345	14,444	18,739
87,050	87,100	18,359	14,456	18,753
87,100	87,150	18,373	14,469	18,767
87,150	87,200	18,387	14,481	18,781
87,200	87,250	18,401	14,494	18,795
87,250	87,300	18,415	14,506	18,809
87,300	87,350	18,429	14,519	18,823
87,350	87,400	18,443	14,531	18,837
87,400	87,450	18,457	14,544	18,851
87,450	87,500	18,471	14,556	18,865
87,500	87,550	18,485	14,569	18,879
87,550	87,600	18,499	14,581	18,893
87,600	87,650	18,513	14,594	18,907
87,650	87,700	18,527	14,606	18,921
87,700	87,750	18,541	14,619	18,935
87,750	87,800	18,555	14,631	18,949
87,800	87,850	18,569	14,644	18,963
87,850	87,900	18,583	14,656	18,977
87,900	87,950	18,597	14,669	18,991
87,950	88,000	18,611	14,681	19,005
88,000				
88,000	88,050	18,625	14,694	19,019
88,050	88,100	18,639	14,706	19,033
88,100	88,150	18,653	14,719	19,047
88,150	88,200	18,667	14,731	19,061
88,200	88,250	18,681	14,744	19,075
88,250	88,300	18,695	14,756	19,089
88,300	88,350	18,709	14,769	19,103
88,350	88,400	18,723	14,781	19,117
88,400	88,450	18,737	14,794	19,131
88,450	88,500	18,751	14,806	19,145
88,500	88,550	18,765	14,819	19,159
88,550	88,600	18,779	14,831	19,173
88,600	88,650	18,793	14,844	19,187
88,650	88,700	18,807	14,856	19,201
88,700	88,750	18,821	14,869	19,215
88,750	88,800	18,835	14,881	19,229
88,800	88,850	18,849	14,894	19,243
88,850	88,900	18,863	14,906	19,257
88,900	88,950	18,877	14,919	19,271
88,950	89,000	18,891	14,931	19,285

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
89,000				
89,000	89,050	18,905	14,944	19,299
89,050	89,100	18,919	14,956	19,313
89,100	89,150	18,933	14,969	19,327
89,150	89,200	18,947	14,981	19,341
89,200	89,250	18,961	14,994	19,355
89,250	89,300	18,975	15,006	19,369
89,300	89,350	18,989	15,019	19,383
89,350	89,400	19,003	15,031	19,397
89,400	89,450	19,017	15,044	19,411
89,450	89,500	19,031	15,056	19,425
89,500	89,550	19,045	15,069	19,439
89,550	89,600	19,059	15,081	19,453
89,600	89,650	19,073	15,094	19,467
89,650	89,700	19,087	15,106	19,481
89,700	89,750	19,101	15,119	19,495
89,750	89,800	19,115	15,131	19,509
89,800	89,850	19,129	15,144	19,523
89,850	89,900	19,143	15,156	19,537
89,900	89,950	19,157	15,169	19,551
89,950	90,000	19,171	15,181	19,565
90,000				
90,000	90,050	19,185	15,194	19,579
90,050	90,100	19,199	15,206	19,593
90,100	90,150	19,213	15,219	19,607
90,150	90,200	19,227	15,231	19,621
90,200	90,250	19,241	15,244	19,635
90,250	90,300	19,255	15,256	19,649
90,300	90,350	19,269	15,269	19,663
90,350	90,400	19,283	15,281	19,677
90,400	90,450	19,297	15,294	19,691
90,450	90,500	19,311	15,306	19,705
90,500	90,550	19,325	15,319	19,719
90,550	90,600	19,339	15,331	19,733
90,600	90,650	19,353	15,344	19,747
90,650	90,700	19,367	15,356	19,761
90,700	90,750	19,381	15,369	19,775
90,750	90,800	19,395	15,381	19,789
90,800	90,850	19,409	15,394	19,803
90,850	90,900	19,423	15,406	19,817
90,900	90,950	19,437	15,419	19,831
90,950	91,000	19,451	15,431	19,845
91,000				
91,000	91,050	19,465	15,444	19,859
91,050	91,100	19,479	15,456	19,873
91,100	91,150	19,493	15,469	19,887
91,150	91,200	19,507	15,481	19,901
91,200	91,250	19,521	15,494	19,915
91,250	91,300	19,535	15,506	19,929
91,300	91,350	19,549	15,519	19,943
91,350	91,400	19,563	15,531	19,957
91,400	91,450	19,577	15,544	19,971
91,450	91,500	19,591	15,556	19,985
91,500	91,550	19,605	15,569	19,999
91,550	91,600	19,619	15,581	20,013
91,600	91,650	19,633	15,594	20,027
91,650	91,700	19,647	15,606	20,041
91,700	91,750	19,661	15,619	20,055
91,750	91,800	19,675	15,631	20,069
91,800	91,850	19,689	15,644	20,083
91,850	91,900	19,703	15,656	20,097
91,900	91,950	19,717	15,669	20,111
91,950	92,000	19,731	15,681	20,125

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
92,000				
92,000	92,050	19,745	15,694	20,139
92,050	92,100	19,759	15,706	20,153
92,100	92,150	19,773	15,719	20,167
92,150	92,200	19,787	15,731	20,181
92,200	92,250	19,801	15,744	20,195
92,250	92,300	19,815	15,756	20,209
92,300	92,350	19,829	15,769	20,223
92,350	92,400	19,843	15,781	20,237
92,400	92,450	19,857	15,794	20,251
92,450	92,500	19,871	15,806	20,265
92,500	92,550	19,885	15,819	20,279
92,550	92,600	19,899	15,831	20,293
92,600	92,650	19,913	15,844	20,307
92,650	92,700	19,927	15,856	20,321
92,700	92,750	19,941	15,869	20,335
92,750	92,800	19,955	15,881	20,349
92,800	92,850	19,969	15,894	20,363
92,850	92,900	19,983	15,906	20,377
92,900	92,950	19,997	15,919	20,391
92,950	93,000	20,011	15,931	20,405
93,000				
93,000	93,050	20,025	15,944	20,419
93,050	93,100	20,039	15,956	20,433
93,100	93,150	20,053	15,969	20,447
93,150	93,200	20,067	15,981	20,461
93,200	93,250	20,081	15,994	20,475
93,250	93,300	20,095	16,006	20,489
93,300	93,350	20,109	16,019	20,503
93,350	93,400	20,123	16,031	20,517
93,400	93,450	20,137	16,044	20,531
93,450	93,500	20,151	16,056	20,545
93,500	93,550	20,165	16,069	20,559
93,550	93,600	20,179	16,081	20,573
93,600	93,650	20,193	16,094	20,587
93,650	93,700	20,207	16,106	20,601
93,700	93,750	20,221	16,119	20,615
93,750	93,800	20,235	16,131	20,629
93,800	93,850	20,249	16,144	20,643
93,850	93,900	20,263	16,156	20,657
93,900	93,950	20,277	16,169	20,671
93,950	94,000	20,291	16,181	20,685
94,000				
94,000	94,050	20,305	16,194	20,699
94,050	94,100	20,319	16,206	20,713
94,100	94,150	20,333	16,219	20,727
94,150	94,200	20,347	16,231	20,741
94,200	94,250	20,361	16,244	20,755
94,250	94,300	20,375	16,256	20,769
94,300	94,350	20,389	16,269	20,783
94,350	94,400	20,403	16,281	20,797
94,400	94,450	20,417	16,294	20,811
94,450	94,500	20,431	16,306	20,825
94,500	94,550	20,445	16,319	20,839
94,550	94,600	20,459	16,331	20,853
94,600	94,650	20,473	16,344	20,867
94,650	94,700	20,487	16,356	20,881
94,700	94,750	20,501	16,369	20,895
94,750	94,800	20,515	16,381	20,909
94,800	94,850	20,529	16,394	20,923
94,850	94,900	20,543	16,406	20,937
94,900	94,950	20,557	16,419	20,951
94,950	95,000	20,571	16,431	20,965

(Continued on page 44)

2008 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
95,000				
95,000	95,050	20,585	16,444	20,979
95,050	95,100	20,599	16,456	20,993
95,100	95,150	20,613	16,469	21,007
95,150	95,200	20,627	16,481	21,021
95,200	95,250	20,641	16,494	21,035
95,250	95,300	20,655	16,506	21,049
95,300	95,350	20,669	16,519	21,063
95,350	95,400	20,683	16,531	21,077
95,400	95,450	20,697	16,544	21,091
95,450	95,500	20,711	16,556	21,105
95,500	95,550	20,725	16,569	21,119
95,550	95,600	20,739	16,581	21,133
95,600	95,650	20,753	16,594	21,147
95,650	95,700	20,767	16,606	21,161
95,700	95,750	20,781	16,619	21,175
95,750	95,800	20,795	16,631	21,189
95,800	95,850	20,809	16,644	21,203
95,850	95,900	20,823	16,656	21,217
95,900	95,950	20,837	16,669	21,231
95,950	96,000	20,851	16,681	21,245
96,000				
96,000	96,050	20,865	16,694	21,259
96,050	96,100	20,879	16,706	21,273
96,100	96,150	20,893	16,719	21,287
96,150	96,200	20,907	16,731	21,301
96,200	96,250	20,921	16,744	21,315
96,250	96,300	20,935	16,756	21,329
96,300	96,350	20,949	16,769	21,343
96,350	96,400	20,963	16,781	21,357
96,400	96,450	20,977	16,794	21,371
96,450	96,500	20,991	16,806	21,385
96,500	96,550	21,005	16,819	21,399
96,550	96,600	21,019	16,831	21,413
96,600	96,650	21,033	16,844	21,427
96,650	96,700	21,047	16,856	21,441
96,700	96,750	21,061	16,869	21,455
96,750	96,800	21,075	16,881	21,469
96,800	96,850	21,089	16,894	21,483
96,850	96,900	21,103	16,906	21,497
96,900	96,950	21,117	16,919	21,511
96,950	97,000	21,131	16,931	21,525
97,000				
97,000	97,050	21,145	16,944	21,539
97,050	97,100	21,159	16,956	21,553
97,100	97,150	21,173	16,969	21,567
97,150	97,200	21,187	16,981	21,581
97,200	97,250	21,201	16,994	21,595
97,250	97,300	21,215	17,006	21,609
97,300	97,350	21,229	17,019	21,623
97,350	97,400	21,243	17,031	21,637
97,400	97,450	21,257	17,044	21,651
97,450	97,500	21,271	17,056	21,665
97,500	97,550	21,285	17,069	21,679
97,550	97,600	21,299	17,081	21,693
97,600	97,650	21,313	17,094	21,707
97,650	97,700	21,327	17,106	21,721
97,700	97,750	21,341	17,119	21,735
97,750	97,800	21,355	17,131	21,749
97,800	97,850	21,369	17,144	21,763
97,850	97,900	21,383	17,156	21,777
97,900	97,950	21,397	17,169	21,791
97,950	98,000	21,411	17,181	21,805

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
98,000				
98,000	98,050	21,425	17,194	21,819
98,050	98,100	21,439	17,206	21,833
98,100	98,150	21,453	17,219	21,847
98,150	98,200	21,467	17,231	21,861
98,200	98,250	21,481	17,244	21,875
98,250	98,300	21,495	17,256	21,889
98,300	98,350	21,509	17,269	21,903
98,350	98,400	21,523	17,281	21,917
98,400	98,450	21,537	17,294	21,931
98,450	98,500	21,551	17,306	21,945
98,500	98,550	21,565	17,319	21,959
98,550	98,600	21,579	17,331	21,973
98,600	98,650	21,593	17,344	21,987
98,650	98,700	21,607	17,356	22,001
98,700	98,750	21,621	17,369	22,015
98,750	98,800	21,635	17,381	22,029
98,800	98,850	21,649	17,394	22,043
98,850	98,900	21,663	17,406	22,057
98,900	98,950	21,677	17,419	22,071
98,950	99,000	21,691	17,431	22,085
99,000				
99,000	99,050	21,705	17,444	22,099
99,050	99,100	21,719	17,456	22,113
99,100	99,150	21,733	17,469	22,127
99,150	99,200	21,747	17,481	22,141
99,200	99,250	21,761	17,494	22,155
99,250	99,300	21,775	17,506	22,169
99,300	99,350	21,789	17,519	22,183
99,350	99,400	21,803	17,531	22,197
99,400	99,450	21,817	17,544	22,211
99,450	99,500	21,831	17,556	22,225
99,500	99,550	21,845	17,569	22,239
99,550	99,600	21,859	17,581	22,253
99,600	99,650	21,873	17,594	22,267
99,650	99,700	21,887	17,606	22,281
99,700	99,750	21,901	17,619	22,295
99,750	99,800	21,915	17,631	22,309
99,800	99,850	21,929	17,644	22,323
99,850	99,900	21,943	17,656	22,337
99,900	99,950	21,957	17,669	22,351
99,950	100,000	21,971	17,681	22,365
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 45</p> </div>				

2008 Tax Computation Worksheet—Line 41



See the instructions for line 41 that begin on page 17 to see if you must use the worksheet below to figure your tax.

Section A—Use if you checked filing status box 1 or 2 for **Single**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$164,550	\$	× 28% (.28)	\$	\$ 6,021.75	\$
Over \$164,550 but not over \$357,700	\$	× 33% (.33)	\$	\$ 14,249.25	\$
Over \$357,700	\$	× 35% (.35)	\$	\$ 21,403.25	\$

Section B—Use if you checked filing status box 6 for **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$131,450	\$	× 25% (.25)	\$	\$ 7,312.50	\$
Over \$131,450 but not over \$200,300	\$	× 28% (.28)	\$	\$ 11,256.00	\$
Over \$200,300 but not over \$357,700	\$	× 33% (.33)	\$	\$ 21,271.00	\$
Over \$357,700	\$	× 35% (.35)	\$	\$ 28,425.00	\$

Section C—Use if you checked filing status box 3, 4, or 5 for **Married filing separately**. Complete the row below that applies to you.

Taxable income If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$100,150	\$	× 28% (.28)	\$	\$ 5,628.00	\$
At least \$100,150 but not over \$178,850	\$	× 33% (.33)	\$	\$ 10,635.50	\$
Over \$178,850	\$	× 35% (.35)	\$	\$ 14,212.50	\$

2008 Tax Rate Schedules

Estates or Trusts. Use Schedule W below to compute your tax.



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 45 to compute your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income but should not be used to figure your tax.

Schedule W				Schedule X			
Estates or Trusts				Single Taxpayers—If you checked Filing Status Box 1 or 2 on Form 1040NR			
Use this schedule for a nonresident alien estate or trust—				If taxable income is:			
If the amount of Form 1040NR, line 40, is:		Enter on Form 1040NR, line 41		The tax is:			
<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	<i>of the amount over—</i>
\$0	\$2,200	..... 15%	\$0	\$0	\$8,025	..... 10%	\$0
2,200	5,150	\$330.00 + 25%	2,200	8,025	32,550	\$802.50 + 15%	8,025
5,150	7,850	1,067.50 + 28%	5,150	32,550	78,850	4,481.25 + 25%	32,550
7,850	10,700	1,823.50 + 33%	7,850	78,850	164,550	16,056.25 + 28%	78,850
10,700	.....	2,764.00 + 35%	10,700	164,550	357,700	40,052.25 + 33%	164,550
				357,700	.....	103,791.75 + 35%	357,700
Schedule Y				Schedule Z			
Married Filing Separate Returns—If you checked Filing Status Box 3, 4, or 5 on Form 1040NR				Qualifying Widows and Widowers—If you checked Filing Status Box 6 on Form 1040NR			
If taxable income is:		The tax is:		If taxable income is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	<i>of the amount over—</i>
\$0	\$8,025	..... 10%	\$0	\$0	\$16,050	..... 10%	\$0
8,025	32,550	\$802.50 + 15%	8,025	16,050	65,100	\$1,605.00 + 15%	16,050
32,550	65,725	4,481.25 + 25%	32,550	65,100	131,450	8,962.50 + 25%	65,100
65,725	100,150	12,775.00 + 28%	65,725	131,450	200,300	25,550.00 + 28%	131,450
100,150	178,850	22,414.00 + 33%	100,150	200,300	357,700	44,828.00 + 33%	200,300
178,850	.....	48,385.00 + 35%	178,850	357,700	.....	96,770.00 + 35%	357,700

Index

A	Estimated tax penalty 24	Moving expenses 14	Standard mileage rate 25
Address change 30	Estimated tax, individuals 22, 23, 24, 29	N	State and local income taxes, deduction for 25
Adjustments 14	Excess salary deferrals 9	Nonresident aliens, defined 2	Student loan interest deduction 15
Adoption expenses: Employer-provided benefits for 9	Excess social security and Tier 1 RRTA tax withheld 22	O	
Alternative minimum tax: Refundable credit for prior year 22	Exemptions 8, 17	Original issue discount 28	T
Amended return 30	Extension of time to file 4	Other income 14	Tax computation worksheet 17
Amount you owe 23	F	Other taxes 20	Tax rate schedules 17
Annuities 12, 28	Filing requirements 3	P	Tax rates 17
B	Filing status 7	Payments 21	Tax table 17, 33-44
Business income or (loss) 11	Foreign tax credit 19	Penalties:	Tax withholding 21, 22, 28
C	Former U.S. citizens and long-term residents:	Early withdrawal of savings 15	Taxes:
Capital assets, sales or exchanges 11, 18, 28	Expatriation after June 16, 2008 6	Estimated tax 24	Income effectively connected 17
Capital gain distributions 10, 11, 18	Expatriation after June 3, 2004 and before June 17, 2008 6	Frivolous return 30	connected 18
Capital gain tax worksheet 18	Expatriation before June 4, 2004 6	Late filing 30	Alternative minimum 18
Capital gains and (losses) 11, 18, 28	G	Late payment 30	Archer MSAs 20
Casualty and theft losses 26	Gains and (losses), capital 11, 28	Other 30	Golden parachute payments 21
Charity, gifts to 25-26	Golden parachute payments 21	Pensions and annuities 12	IRAs and other qualified retirement plans 20
Child and dependent care expenses: Credit for 19	Group-term life insurance, uncollected tax on 21	Preparer, requirement to sign tax return 29	Recapture taxes 21
Child of divorced or separated parents, exemption for 8	H	Private delivery services 4	Section 72(m)(5) excess benefits 21
Child tax credits 20, 22	Health insurance deduction: Self-employed 14	Problems, unresolved tax 31	Social security and Medicare tax on tips 20
Community income 6	Health savings account deduction 14	Public debt—Gift to reduce the 30	Uncollected employee social security and Medicare or Tier 1 RRTA tax on tips 21
Credit for amount paid with Form 1040-C 22	Household employment taxes 21	Q	Income not effectively connected 28
Credits against tax 6, 19, 20	I	Qualified dividends 10	Taxpayer assistance 31
D	Identifying number 7	Qualified dividends tax worksheet 18	Third party designee 24
Daycare expenses 19	Identity theft 29	Qualified performing artists 16	Tier 1 RRTA tax withheld 22
Credit for 19	Income tax withholding 29	Qualified retirement plans, deduction for 14	Tip income 9, 20
Debt held by the public, gift to reduce 30	Income to be reported 8-14, 28	R	Transportation tax 20
Decedents 3	Individual retirement arrangements (IRAs):	Railroad retirement benefits (Tier 1) 28	Treaty-exempt income 14
Dependent care benefits 9	Contributions to 15	Real property income election 6	Trusts 3, 4, 7, 21
Dependents, exemption deduction for 8, 17	Distributions from 11	Records, how long to keep 30	Trusts, exemption deduction for 17
Direct deposit of refund 22	Installment payments 24	Refund 22	U
Dispositions of U.S. real property interests 6	Interest charged due to late payment of tax 30	Refunds, credits, or offsets of state and local income taxes 10	U.S. real property interests, dispositions of 6
Dividend income 9, 28	Interest income 9, 28	Reminders 29	Unemployment compensation 14
Divorced or separated parents, children of 8	Itemized deductions 17, 25-27	Rental income 28	Unresolved tax problems 31
Domestic production activities deduction 16	K	Requesting a copy of your tax return 30	W
Dual-status taxpayers 5	Kinds of income 6	Resident aliens 2	Wages and salaries 8, 28
E	L	Retirement plan deduction, self-employed 14	When to file 4
Educator expenses 14	Line instructions for Form 1040NR 7	Rounding off to whole dollars 8	Where to file 4
Effectively connected income 8-14	M	Royalties 28	Who must file 3
Election to be taxed as a resident alien 4	Married persons who live apart 7	S	Widows and widowers, qualifying 7
Estates 3, 4, 7	Miscellaneous itemized deductions 26-27	Salaries and wages 8, 28	Winnings, proceeds from prizes, awards, gambling and lotteries 28
Estates, exemption deduction for 17		Sales or exchanges, capital assets 11, 28	Withholding tax 21, 22, 28