

1991



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

Paperwork Reduction Act Notice

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

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

Recordkeeping	6 hr., 33 min.
Learning about the law or the form	1 hr., 59 min.
Preparing the form	4 hr., 8 min.
Copying, assembling, and sending the form to the IRS	1 hr., 37 min.

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

General Instructions

What's New for 1991?

Social Security Numbers for Dependents Age 1 or Older.—If you can claim any person age 1 or older as a dependent, show that person's social security number on your return. If your dependent does not have a number, see the instructions for line 7c, column (3), on page 5.

Earned Income Credit.—You may be able to take this credit for 1991 if you earned less than \$21,250 and a child, who meets certain age and other conditions, lived with you in the United States for more than 6 months. But you must file new **Schedule EIC (Form 1040)** to do so. See the instructions for line 53 on page 12.

Deduction for Exemptions.—The deduction for each exemption has increased to \$2,150. But your deduction may be reduced or eliminated if your adjusted gross income is more than \$75,000. Read the instructions for line 34 that begin on page 9.

Itemized Deductions.—If your adjusted gross income is more than \$50,000 (\$100,000 if your filing status is single or qualifying widow(er) with dependent child), you may not be able to deduct all of your itemized

deductions. Read the **Schedule A** instructions for line 10 on page 15.

Maximum Tax Rate of 28% on Capital Gains.—If you have a net capital gain, your tax may be less if you can use Part IV of **Schedule D (Form 1040)** to figure your tax. See Part IV of Schedule D to see if you qualify.

Alternative Minimum Tax.—The tax rate has increased to 24%.

If you want more information about tax law changes for 1991, get **Pub. 553**, Highlights of 1991 Tax Changes.

Purpose of Form

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

Additional Information

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

- Pub. 525**, Taxable and Nontaxable Income
- Pub. 529**, Miscellaneous Deductions
- Pub. 552**, Recordkeeping for Individuals
- Pub. 597**, Information on the United States–Canada Income Tax Treaty
- Pub. 901**, U.S. Tax Treaties
- Pub. 910**, Guide to Free Tax Services

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

Alien Status

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

Resident Alien or Nonresident Alien.—Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1991. You are considered a nonresident alien for the year if you are not a U.S. citizen or a U.S. resident under either of these tests. You are considered a nonresident alien if you otherwise meet the substantial presence test but you come under either of two exceptions to that test—the “exempt individual” exception or the “closer connection to foreign country” exception.

• **Green card test.** You are a resident for tax purposes if you are a lawful permanent

resident (immigrant) of the United States at any time during 1991.

• **Substantial presence test.** You are considered a U.S. resident if you meet the substantial presence test for 1991. Under this test, you must be physically present in the United States for at least:

- a. 31 days during 1991, and
- b. 183 days during the period 1991, 1990, and 1989, counting all the days of physical presence in 1991 but only $\frac{1}{3}$ the number of days of presence in 1990 and only $\frac{1}{6}$ the number of days in 1989.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

The following are exceptions to the substantial presence test:

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

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

2. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1991 if you:

- a. were present in the United States for fewer than 183 days during 1991, and
- b. establish that during 1991 you had a tax home in a foreign country and had a closer connection to that country than to the United States.

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

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

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

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

Who Must File

Use Form 1040NR if any of the four conditions below applies to you:

1. You were a nonresident alien engaged in a trade or business in the United States during 1991. You must file Form 1040NR even if:

- a. none of your income came from a trade or business conducted in the United States,
- b. you have no income from U.S. sources, or
- c. your income is exempt from U.S. tax.

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

2. You were a nonresident alien not engaged in a trade or business in the United States during 1991 with income on which not all U.S. tax that you owe was withheld.

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

4. You represent an estate or trust that would have had to file Form 1040NR.

Exception for Children Under Age 14.—If your child was under age 14 on January 1, 1992, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled more than \$500 but less than \$5,000, you may be able to elect to report your child's income on your return. If you do, your child will not have to file a return. For more details, get **Form 8814**, Parent's Election To Report Child's Interest and Dividends.

Filing a Deceased Person's Return.—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1991. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

When To File

Period Covered.—Form 1040NR covers calendar year 1991 and fiscal years that began in 1991.

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

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 6th month after your tax year ends. A return for the calendar year is due by June 15 of the next year.

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

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

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

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

Where To File

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

Election To Be Taxed as a Resident Alien

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

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

If you elect in 1991 to be taxed as a U.S. resident, you and your spouse must file a joint return on Form 1040 or 1040A for 1991. Your worldwide income for the whole year will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return on Form 1040 or 1040A for 1991. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

Dual-Status Taxpayers

Note: *If you elect to be taxed as a resident alien (discussed above), the special instructions and restrictions discussed here do not apply. Instead, you must file Form 1040 or Form 1040A, not Form 1040NR.*

Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last

day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. (See Pub. 519.)

What To File for a Dual-Status Year

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

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

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

When and Where To File for a Dual-Status Year

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

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

The following rules apply to dual-status taxpayers.

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

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

Joint Return.—You may not file a joint return. However, see **Election To Be Taxed as a Resident Alien** on page 2.

Tax Rates.—If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 2, you must use the Tax Table column or Tax Rate Schedule for *Married Filing Separately* to figure your tax on income effectively connected with a U.S. trade or business. You may not use the *Single* Tax Table column or Tax Rate Schedule.

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

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

How To Figure Tax for Dual-Status Tax Year

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

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

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. To the left of line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 on line 36 and the tax on the noneffectively connected income on line 46.

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

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

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

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

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

3. The credit for tax paid with **Form 1040C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with the total payments on line 60. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens. Certain restrictions that may apply are discussed here, along with a brief explanation of credits often claimed by individuals.

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

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

Credit for Child and Dependent Care Expenses.—If you paid someone to care for your dependent who was **under age 13**, or your disabled dependent or disabled spouse so you could work or look for work, you may be able to take this credit. But you must have had effectively connected income to do so. For details, get **Pub. 503**, Child and Dependent Care Expenses.

How To Report Income on Form 1040NR

Community Income

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

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

received by the spouse who is the partner and report it on that spouse's return.

- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. Treat this income as received by the spouse with the separate property and report it on that spouse's separate return.

Get **Pub. 555**, Federal Tax Information on Community Property, for more details.

Kinds of Income

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

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on lines 8 through 22. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then report the tax on line 46. Pub. 519 describes this income more fully.

Note: Use line 49 to report the 4% tax on U.S. sourced gross transportation income.

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

Dispositions of U.S. Real Property Interests

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

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

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

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

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

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

corporation that is a U.S. real property holding corporation. Generally, real property includes:

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

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

3. Personal property associated with the use of real property, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Regulations section 1.897-1(b)(4).

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

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

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

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

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

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

Stock Regularly Traded.—If any class of stock of a domestic corporation is regularly traded on an established securities market, stock of this class is a U.S. real property interest only for a person who held more than 5% of that class of stock at any time during the shorter of the periods described in section 897(c)(1)(A)(ii).

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

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

Tax Withholding—U.S. Real Property.—If you dispose of a U.S. real property interest, the buyer may be required to withhold tax. Include any tax withheld on line 59a or 59b of Form 1040NR. For more information, see Pub. 519.

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

You may elect to treat some items of income as effectively connected with a U.S. trade or business.

The election applies to all income from real property, or an interest in real property, located in the United States and held for the production of income. Income from real property includes:

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

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

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

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

Foreign Income Taxed by the United States

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

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

Line Instructions for Form 1040NR

We have provided specific instructions for most of the lines on the form. Lines that do

not appear in these instructions are self-explanatory.

Name, Address, and Identifying Number

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

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

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

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

Filing Status and Exemptions for Individuals

Lines 1 through 7e

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

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

Were You Single or Married?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under **Married Persons Who Live Apart** on page 5, you may consider yourself single for the whole year.

If your spouse died in 1991, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1991.

Lines 1 and 2—Single Residents of Canada or Mexico, Single U.S. Nationals (American Samoans), or Other Single Nonresident Aliens.—If you check the box on line 1, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. Get **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for more details.

If you check the box on line 2, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. Get **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for more details.

If you were a resident of Japan or the Republic of Korea, you may claim one exemption each for yourself and for any of your children who lived with you in the United States at any time during 1991.

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

If you meet **ALL FIVE** tests below and you are a married resident of Canada or Mexico, or a U.S. national, check the box on line 1. If you meet the tests and you are a married resident of Japan or the Republic of Korea, check the box on line 2.

1. You file a separate return from your spouse.
2. You paid more than half the cost to keep up your home in 1991.
3. You lived apart from your spouse during the last 6 months of 1991.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than 6 months in 1991.

5. You claim this child as your dependent, or the child's other parent claims him or her as a dependent under the rules explained on this page for **Children of Divorced or Separated Parents**.

Lines 3 and 4—Married Residents of Canada, Mexico, Japan, or the Republic of Korea, and Married U.S. Nationals.—If your spouse died in 1991, you can still file as married and claim an exemption for your spouse.

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

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

If you were a married resident of Japan or the Republic of Korea (line 4), you may claim one exemption each for yourself, and for your spouse and any of your children who lived with you in the United States at any time during 1991. You may claim your spouse's exemption only if your spouse had no income from U.S. sources and is not another taxpayer's dependent.

Line 6—Qualifying Widow(er) With Dependent Child.—If your spouse died in 1989 or 1990 and you did not remarry in 1991, you may be able to file as qualifying widow(er) with dependent child and use joint return tax rates for 1991. You may check the box on line 6 if **ALL SIX** of the following apply:

1. You were a resident of Mexico, Canada, Japan, or the Republic of Korea, or a U.S. national.
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
3. This child lived in your home for all of 1991 (except for temporary absences, such as vacation or school).
4. You paid over half the cost of keeping up your home for this child.
5. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

6. You could have filed a joint return with your spouse the year he or she died. Whether you actually filed jointly does not matter.

Do not claim an exemption for your spouse.

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

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

You can take an exemption for each of your dependents who was alive during some part of 1991. This includes a baby born in 1991 or a person who died in 1991.

After you have figured out who you can claim as a dependent, fill in the columns on line 7c. If you have more than five dependents, show the information requested in columns (1) through (5) for each of those dependents on an attached statement.

Column (1). Enter the name of each dependent.

Column (2). If your dependent was under age 1 on December 31, 1991, put a check mark in column (2).

Column (3). If your dependent was age 1 or older on December 31, 1991, you must enter his or her social security number. If you do not or if the number entered is incorrect, you may have to pay a \$50 penalty.

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

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

Column (5). Enter the number of months your dependent lived with you during 1991. (Do not enter more than 12.) Temporary absences such as school or vacation are counted as time living in your home. If your dependent was born, or died, during 1991, enter "12" in this column.

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

• **Check the box on line 7d** for pre-1985 agreements if you have such an agreement that states you can claim the child as your dependent.

• Attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of certain pages from the decree or agreement instead of Form 8332. Get **Pub. 504**, Tax Information for Divorced or Separated Individuals, for details.

Other Dependent Children. Enter the total number of dependent children who did not live with you for reasons other than divorce or separation on the line labeled "No. of other dependents on 7c."

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

(a) The custodial parent signs Form 8332, or similar statement, agreeing not to claim an exemption for the child in 1991, or

(b) A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the exemption and he or she gave at least \$600 for the child's support in 1991. (This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the exemption.)

Rounding Off to Whole Dollars

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

If you do round off, do so for all amounts. However, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total. **Example.** You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On Form 1040NR, line 8, you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28).

Income Effectively Connected With U.S. Trade or Business Lines 8 through 22

Pub. 519 explains how income is classified and what income you should report here. The instructions for this section assume that you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. But

your decision may not be easy. "Interest," for example, may be effectively connected with a U.S. trade or business, it may not be, or it may be tax exempt. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them.

Line 8—Wages, Salaries, Tips, etc.—Show the total of all effectively connected wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out.

Include in this total:

- The amount that should be shown in Box 10 on **Form W-2**. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
- Tips received that you did not report to your employer. (Show any social security and Medicare tax due on these tips on line 47—see the instructions on page 11.)

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

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

Note: Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on **Form 1099-R** (other than payments from an IRA) are reported on lines 18a and 18b of Form 1040NR. However, you must report this income on line 72 if it is not effectively connected with a U.S. trade or business. Payments from an IRA are reported on lines 17a and 17b.

- Payments by insurance companies, etc., not included on Form W-2. Generally these payments are not effectively connected income. However, if you received sick pay or a disability payment that is effectively connected with your U.S. trade or business from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick pay or disability income.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given to you at work if they were provided for your employer's convenience. Also don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.

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

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

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

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

Employer-Provided Vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use **Form 2106**, Employee Business Expenses, to do so. (The total annual lease value of the vehicle should be shown in Box 23 of your W-2 form or on a separate statement.) For more details, get **Pub. 917**, Business Use of a Car.

Excess Salary Deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17. The total amount that may be deferred for 1991 under all plans is generally limited to \$8,475. But amounts deferred under a tax-sheltered annuity plan may have a higher limit. Get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for details. Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Employer-Provided Dependent Care Benefits (DCB). If you received benefits under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use **Form 2441**, Child and Dependent Care Expenses, to do so. The benefits should be shown in Box 22 of your W-2 form(s).

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

Caution: If you have a child who was born in 1991 and you earned less than \$21,250, read **A Change To Note** in the instructions for Form 2441 before filling in Part III.

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

If you received interest not effectively connected with a U.S. trade or business, report it on page 4, unless it is tax exempt under a treaty. Get **Pub. 901**, U.S. Tax Treaties. In addition, interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt if it

is not effectively connected with a U.S. trade or business.

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

Interest credited in 1991 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 1991 income. For details, get **Pub. 550**, Investment Income and Expenses.

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

Note: Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.

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

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

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

Capital Gain Distributions. If you have other capital gains or losses, enter your capital gain distributions on **Schedule D (Form 1040)**. If you don't need Schedule D to report any other gains or losses, see the instructions for line 15.

Nontaxable Distributions. Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

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

Line 11—Taxable Refunds of State and Local Income Taxes.—If you received a refund, credit, or offset of state or local income taxes in 1991 that you paid and deducted before 1991, you may have to report all or part of this amount as income if your itemized deduction (on Form 1040NR OR Schedule A (Form 1040)) for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may receive **Form 1099-G**, or similar statement, showing the refund.

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

If you need help in figuring this amount, see Pub. 525.

If, on Schedule A (Form 1040NR), page 3, you deduct state or local income taxes you paid in 1991, do not reduce that deduction by any tax refund for an earlier year. However, if

the refund is for 1990 and you made a 1990 estimated state income tax payment in 1991, see Pub. 525.

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

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

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

Report the total here and show any nontaxable part on line 28. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

Attach any **Form 1042S** or **Form W-2** you received from the college or institution. If you did not receive a 1042S or W-2 form, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

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

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

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

Gains and losses from disposing of U.S. real property interests are taxed as if you were engaged in a U.S. trade or business, and the gain or loss is treated as effectively connected with that trade or business. See **Dispositions of U.S. Real Property Interests** that begins on page 3.

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

Caution: *It will be to your advantage to report your capital gain distributions on Schedule D (Form 1040) and use Part IV of Schedule D to figure your tax if your taxable income (Form 1040NR, line 35) is more than \$82,150 if filing as a qualifying widow(er), \$49,300 if single, or \$41,075 if married.*

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

Lines 17a and 17b—IRA Distributions.—Use lines 17a and 17b to report effectively connected payments (distributions) you received from your individual retirement arrangement (IRA). This includes regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. But if this income is not effectively connected with your U.S. trade or business, report it on line 72 of Form 1040NR. Generally, you will receive a **Form 1099-R** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1991 or an earlier year or you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 17a and 17b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 18a and 18b.

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

If your IRA distribution is fully taxable, enter it on line 17b; **do not** make an entry on line 17a. If only part is taxable, enter the total amount on line 17a and the taxable part on line 17b.

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

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

If you made any nondeductible contributions for 1991, get **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Form 8606** to figure the taxable part of your IRA distribution. Enter the total distribution on line 17a and the taxable part on line 17b.

If all of your nondeductible contributions were made for years before 1991, use Form 8606 to figure the taxable part of your distribution by following the instructions for line 11 of that form. Enter the total distribution on line 17a and the taxable part on line 17b.

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

For more details, see Pub. 590.

Lines 18a and 18b—Pensions and Annuities.—Use lines 18a and 18b to report effectively connected pension and annuity income you received (including disability pensions received after you reach the minimum retirement age set by your employer). Also use these lines to report payments (distributions) from profit-sharing

plans, retirement plans, and employee-savings plans. See page 8 for information on rollovers and lump-sum distributions. But, if this income is not effectively connected with your U.S. trade or business, report it on line 72 of Form 1040NR.

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

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

In general, you should receive a **Form 1099-R** showing the amount of your pension or annuity. Be sure to attach Form 1099-R to Form 1040NR if any Federal income tax was withheld from your pension or annuity. **Do not** use lines 18a and 18b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 8. Also, **do not** use lines 18a and 18b to report social security or railroad retirement benefits shown on **Forms SSA-1042S** and **RRB-1042S**. Instead, see the instructions on page 15.

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

Fully Taxable Pensions and Annuities. If your pension or annuity is fully taxable, enter it on line 18b; **do not** make an entry on line 18a. Your pension or annuity payments are fully taxable if:

- You did not contribute to the cost of your pension or annuity, or
- You used the 3-Year Rule and you got your entire cost back tax free before 1991.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R, and any taxable railroad retirement benefits from Box 12 of **Form RRB-1099-R**. If you received Form RRB-1099-R and an amount is shown in Box 13 of your form, see Pub. 575.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, Pension General Rule (Nonsimplified Method). But if your annuity starting date (defined later) was **after** July 1, 1986, you may be able to use the Simplified General Rule explained on page 8 to figure the taxable part of your pension or annuity. If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions), and the IRS will figure the taxable part for you for a \$50 fee. For details on how to do this, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 18b. But, you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

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

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

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

Note: If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 18b. Enter the total pension or annuity payments received in 1991 on Form 1040NR, line 18a.

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

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

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

1. Your annuity starting date was **after** July 1, 1986.
2. The pension or annuity payments are for: (a) your life, or (b) your life and that of your beneficiary.
3. The pension or annuity payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
4. At the time the pension or annuity payments began, either you were under age 75, or, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you qualify, use the worksheet on this page to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in **Pub. 721**, Tax Guide to U.S. Civil Service Retirement Benefits, instead of

the one on this page. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. (The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount.) Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

Age at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. If you are the beneficiary of an employee who died, see Pub. 575.

Note: If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

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

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

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

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

Distributions that may be rolled over are generally reported to you on **Form 1099-R**. Enter the total distribution on line 18a. If the total on line 18a (minus any contributions that were taxable to you when made) was rolled over, enter zero on line 18b. Otherwise, enter the taxable part of the distribution that was not rolled over on line 18b. Special rules apply to partial rollovers of property.

For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in Box 2b checked. If you received an early distribution from a qualified retirement plan and the total amount was not rolled over, you may owe an additional tax. You may also owe additional tax if you received an excess distribution from a qualified retirement plan. For details, get **Form 5329**.

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

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

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

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

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

Line 21—Unemployment Compensation.—Use line 21 to report unemployment compensation (insurance) you received. By January 31, 1992, you should receive a **Form 1099-G** showing the total amount paid to you during 1991.

If you received an overpayment of unemployment compensation in 1991 and you repaid it in 1991, subtract the amount you repaid from the total amount you received. Enter the result on line 21. Also enter "Repayment" and the amount you repaid on the dotted line next to line 21.

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

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

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

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

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1991, include it as a negative amount in parentheses on line 22. Attach a statement showing how you figured the amount. Get **Pub. 536**, Net Operating Losses, for more details.

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

Adjustments

Lines 24 through 29

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

Line 24—Individual Retirement Arrangement (IRA) Deduction.—Use line 24 to deduct contributions to your IRA.

Caution: *If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment in 1991, your IRA deduction may be reduced or eliminated. Earnings on contributions to your IRA are not taxed until they are distributed to you.*

Special Rule for Married Individuals. If you are married filing a separate return and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan if you lived with your spouse at any time in 1991.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan during 1991, you can take a full IRA deduction.

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

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

Line 25—Self-Employed Health Insurance Deduction.—If you were self-employed and had a net profit for the year, or if you received wages in 1991 from an S corporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But you may not take the deduction if you were eligible to participate in any subsidized health plan maintained by your employer or your spouse's employer. For more details, get **Pub. 535**, Business Expenses.

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

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

Worksheet—Line 25 (keep for your records)

Self-Employed Health Insurance Deduction

1. Enter the amount paid in 1991 for health insurance for 1991 for you, your spouse, and dependents 1. _____
2. Percentage used to figure the deduction 2. x 25
3. Multiply line 1 by line 2 3. _____
4. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 26 4. _____
5. Compare the amounts on lines 3 and 4 above. Enter the **smaller** of the two amounts here and on Form 1040NR, line 25 5. _____

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

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

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

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

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

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

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

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

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

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

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on line 29 the amount you repaid in 1991. Enter the amount and "Sub-pay TRA" next to line 29. Or, you may be able to claim a credit against your tax instead. Get **Pub. 525** for more details.

Line 30—Adjusted Gross Income.—If line 30 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045**, Application for Tentative Refund. If you do not wish to carry back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more details, get **Pub. 536**, Net Operating Losses.

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

Lines 32 through 37

Line 32—Itemized Deductions.—Enter total itemized deductions from Schedule A. The instructions for Schedule A begin on page 13.

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

If you file as an **individual**, multiply \$2,150 by the total number of exemptions entered on line 7e. (However, if you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519**.) But if your adjusted gross income from line 31 is more than the

Deduction for Exemptions Worksheet—Line 34 (keep for your records)
See the instructions for line 34 that begin on page 9.

1. Multiply \$2,150 by the total number of exemptions claimed on Form 1040NR, line 7e	1. _____
2. Enter the amount from Form 1040NR, line 31	2. _____
3. Enter on line 3 the amount shown below for your filing status:	
<ul style="list-style-type: none"> • Married filing separately, enter \$75,000 • Single, enter \$100,000 • Qualifying widow(er) with dependent child, enter \$150,000 	}
3. _____	3. _____
4. Subtract line 3 from line 2	4. _____
Note: If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), stop here ; you cannot take a deduction for exemptions. Enter -0- on Form 1040NR, line 34.	
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number	5. _____
6. Multiply line 5 by 2% (.02), and enter the result as a decimal amount	6. _____
7. Multiply line 1 by line 6	7. _____
8. Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 34	8. _____

dollar amount shown below for your filing status, use the worksheet on this page to figure the amount, if any, to enter on line 34.

- \$75,000 if married filing separately.
- \$100,000 if single.
- \$150,000 if filing as a qualifying widow(er) with dependent child.

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

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

Tax Table. If your taxable income (line 35) is less than \$50,000, you **MUST** use the Tax Table to find your tax, unless you are required to use **Form 8615** or you use **Schedule D (Form 1040)**, see below. Be sure you use the correct column in the Tax Table. If you checked Filing Status Box 3, 4, or 5, you must use the Married filing separately column. When you find the correct tax, enter that amount on line 36.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income (line 35) is \$50,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or you use **Schedule D**.

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

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1992, and who had more than \$1,100 of investment income (such as taxable interest or dividends) that is effectively connected with a U.S. trade or business. However, if neither of the child's parents was alive on December 31, 1991, do not use Form 8615 to figure the child's tax.

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

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

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

- Form 4970**, Tax on Accumulation Distribution of Trusts, or
- Form 4972**, Tax on Lump-Sum Distributions.

Credits

Lines 39 through 42

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

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

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

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

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

General Business Credit. If you have two or more of the following general business credits, a general business credit carryforward, or a general business credit from a passive activity, you must also complete **Form 3800** to figure the total credit. Include on line 41 the amount from Form 3800. Also be sure to check the box on line 41 for Form 3800. If you have only one general business credit, include on line 41 the amount of the credit from the form. Also, check the "Form (specify)" box on line 41 and enter the form number for that credit.

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

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

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

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

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

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

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

Mortgage Interest Credit. If you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or make improvements to your main home, you may be able to take this credit. You must complete and attach **Form 8396**, Mortgage Interest Credit, to figure the amount of the credit to include in your total for line 41. Also, check the box for Form 8396 on line 41.

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

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

Credit for Fuel From a Nonconventional Source. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 42. Write the amount and "FNS" on the dotted line next to line 42.

Other Taxes

Lines 44 through 50

Line 44—Alternative Minimum Tax.—The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251** for individuals; **Form 8656** for fiduciaries.

To see if you should complete Form 6251, add the amounts on Form 1040NR, lines 32 and 34, plus the total of all adjustments and tax preference items that apply to you (see the list below). If the total is more than the dollar amount shown below for your filing status, fill out Form 6251.

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

Adjustment and Tax Preference Items:

1. Accelerated depreciation.
2. Amortization of certified pollution-control facilities.
3. Income from the exercise of incentive stock options figured under section 83 in excess of the amount actually reported on your return.
4. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds).
5. Intangible drilling costs.
6. Depletion.
7. Circulation and research and experimental expenditures.
8. Mining exploration and development costs.
9. Tax shelter farm losses.
10. Passive activity losses.
11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on your return.
12. Installment sales of certain property.

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

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

A net gain on disposing of U.S. real property interests may be subject to the

alternative minimum tax. Use Form 6251 and the following worksheet to figure the tax.

Worksheet (keep for your records)

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

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

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

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

You may owe the tax computed on **Form 4255**, Recapture of Investment Credit, if you disposed of investment credit property or changed its use before the end of its useful life or recovery period. See Form 4255 for details.

If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe the tax computed on **Form 8611**.

If you sold your home in 1991 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond, you may owe the tax computed on **Form 8828**, Recapture of Federal Mortgage Subsidy. See Form 8828 for more details.

Line 47—Social Security and Medicare Tax on Tip Income Not Reported to Employer.—If you received tips of \$20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you must report in income, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRTA tax was not withheld, you must pay it unless the rules discussed under **Uncollected Employee Social Security and Medicare or RRTA Tax on Tips** (line 50) apply.

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

To determine the amount of RRTA tax on the tips, contact your nearest Railroad Retirement Board office. Enter the tax on line 47. Enter "RRTA" on the dotted line next to line 47.

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

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

Line 48—Tax on Qualified Retirement Plans (Including IRAs).—You may owe this tax if any of the following applies:

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

If any of the above applies, get **Form 5329** and its instructions to see if you owe this tax. Enter the tax from Form 5329 on Form 1040NR, line 48.

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

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

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

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

You may be exempt from this tax because of a treaty or an exchange of notes between the United States and the country where your tax home (as defined in section 911(d)(3)) is located, or because the country where your tax home is located does not impose tax on the shipping or aircraft income of U.S. persons. If you are exempt from the tax for any of these reasons, you must attach a statement to Form 1040NR identifying your tax home and the treaty, note, or law and provisions under which you claim exemption from the tax.

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

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

- Any other information that may be required by regulations.

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

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business, and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get **Pub. 560**, Retirement Plans for the Self-Employed, for more details. Include the amount of the penalty in your total for line 50. Enter the amount and "Section 72(m)(5)" on the dotted line next to line 50.

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

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

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

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

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of this excess payment. Include the amount of this tax in your total for line 50. Enter the amount and "EPP" on the dotted line next to line 50.

If you received a **Form W-2** that includes a parachute payment, the amount of tax on any excess payment should be identified with code **K** in Box 17 of Form W-2. Include this tax in the total for line 50.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 50.

Payments

Lines 51 through 59b

Line 51—Federal Income Tax Withheld.—Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G,** and **Page 12**

1099-R. Enter the total on line 51. The amount of Federal income tax withheld should be shown in Box 9 of Form W-2, Box 2 of Form W-2G, and Box 4 of Form 1099-R. If line 51 includes amounts withheld as shown on Form 1099-R, check the box on line 51.

Backup Withholding. If you were subject to backup withholding on dividends, interest income, or other income you received during 1991, include the amount withheld in the total on line 51. This should be shown in Box 2 of Form 1099-DIV and in Box 4 of the other 1099 forms. Be sure to check the box on line 51.

Line 52—1991 Estimated Tax Payments.—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1991. Include any overpayment from your 1990 return that you applied to your 1991 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR explaining all the payments you made in 1991, the Service Center where you made the payments, and the name(s) and social security number(s) under which the payments were made.

Line 53—Earned Income Credit.—If the amount on line 31 is less than \$21,250 and all of the following apply, you may be able to take this credit.

- Your filing status is single or qualifying widow(er) with dependent child, and
- You had earned income of at least \$1 but less than \$21,250, and
- You had a child living with you in your main home in the United States for more than 6 months, and
- The child was under age 19 or a full-time student under age 24 at the end of 1991, or was permanently and totally disabled.

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

Line 54—Amount Paid With Form 4868 (Extension of Time To File).—If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter the amount you paid with that form. Also include any amounts paid with **Form 2688**.

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

Note: *Form 4469, Excess Medicare Tax Credit, previously used by certain government employees is obsolete. These employees should use the worksheet on this page to figure the credit for any excess tax withheld.*

Excess Social Security and Medicare Tax Withheld. If you had more than one employer for 1991 and your total wages were over \$53,400, your employers may have withheld too much social security tax. If your total wages were over \$125,000, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 55. Use the worksheet below to figure the excess amount.

If any one employer withheld more than \$3,310.80 in social security tax, or more than \$1,812.50 of Medicare tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess Railroad Retirement (RRTA) Tax Withheld. If you had more than one railroad employer for 1991 and your total compensation was over \$53,400, your employers may have withheld too much tier 1 tax. If your total compensation was over \$39,600, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 55. Get **Pub. 505, Tax Withholding and Estimated Tax**, to figure the excess amount. **Do not** use the worksheet on this page.

If any one employer withheld more than \$3,310.80 of tier 1 RRTA tax, more than \$1,812.50 of tier 1 Medicare tax, or more than \$1,940.40 of tier 2 tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess Social Security and Medicare Tax Worksheet—Line 55 (Keep for your records)

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

1. Add all social security tax withheld but not more than \$3,310.80 for each employer (this tax should be shown in Box 11 of your W-2 forms). Enter the total here	1. _____
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040NR, line 50.	2. _____
3. Add lines 1 and 2.	3. _____
4. Social security tax limit	4. <u>3,310.80</u>
5. Subtract line 4 from line 3.	5. _____
6. Add all Medicare tax withheld but not more than \$1,812.50 for each employer (this tax should be shown in Box 15 of your W-2 forms). Enter the total here	6. _____
7. Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040NR, line 50	7. _____
8. Add lines 6 and 7. If \$1,812.50 or less, enter -0- on line 10 and go to line 11	8. _____
9. Medicare tax limit	9. <u>1,812.50</u>
10. Subtract line 9 from line 8	10. _____
11. Add lines 5 and 10. Enter the total here and on Form 1040NR, line 55	11. _____

Line 56—Other Payments.

Regulated Investment Company Credit. Include on this line the total amount of the credit from **Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains**. Be sure to attach Copy B of Form 2439 and check the box for Form 2439.

Credit for Federal Tax on Fuels. If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks, attach **Form 4136**. Include the credit on line 56 and check the box for Form 4136. For more information, get **Pub. 225, Farmer's Tax Guide**, or **Pub. 378, Fuel Tax Credits and Refunds**.

Line 57—Credit for Amount Paid With Form 1040C.—Enter any amount you paid with Form 1040C for 1991.

Lines 58a and 58b—U.S. Tax Withheld at Source.—Enter on line 58a the amount you show on line 76, page 4. Enter on line 58b

any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042S, SSA-1042S, RRB-1042S, 8805**, or similar form.

Lines 59a and 59b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.—Enter on line 59a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 59b any tax withheld on dispositions of U.S. real property interest from **Form(s) 1042S**.

Refund or Amount You Owe

Lines 61 through 65

Line 61—Amount Overpaid (if line 60 is larger than line 50).—Subtract line 50 from line 60 and enter the result on line 61. If line 61 is under \$1, we will send a refund only on written request.

If the amount you overpaid is large, get a copy of **Form W-4**, Employee's Withholding Allowance Certificate, from your employer to see if you are entitled to additional allowances. If you are, file a new Form W-4 with your employer to change the amount of income tax to be withheld from your 1992 wages.

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

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

Line 63—Applied to 1992 Estimated Tax.—Enter on this line the amount of overpayment you want applied to your estimated tax for 1992.

Line 64—Amount You Owe (If line 50 is larger than line 60).—Subtract line 60 from line 50 and enter the result. This is the amount you owe.

Attach your check or money order for the full amount when you file. **Do not** include any estimated tax payments in your check or money order. If line 64 is under \$1, you do not have to pay.

Line 65—Estimated Tax Penalty.—If line 64 is at least \$500 and it is more than 10% of the tax shown on your return, or you underpaid your 1991 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210 (Form 2210F)** for farmers and fishermen) to see if you owe a penalty and to figure the amount. If you want, the IRS will figure the penalty for you and send you a bill. But see **Lowering Your Penalty** below.

Figuring the Penalty. If you choose to figure the penalty yourself on Form 2210 (or 2210F), enter the penalty amount on Form 1040NR, line 65. Do not attach Form 2210 to your return. Add the penalty amount to any tax due and show the total on line 64. If you are due a refund, subtract the penalty amount from the overpayment you show on line 61.

If you leave line 65 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the notice date.

Lowering Your Penalty. If any of the conditions below applies to you, you may be able to lower the amount of your penalty. But you must complete and attach Form 2210 (or 2210F) to your return to do so.

- You claim a waiver, or

- Your income varied during the year and you use the annualized income installment method to figure your required installment payments, or

- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

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

Income Tax Withholding for 1992

If you do owe tax for 1991, you may want to increase the amount of income tax withheld from your pay for 1992. For more details, see Pub. 505 or Pub. 515.

Signature

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

Schedule A

Itemized Deductions

State and Local Income Taxes

Lines 1a through 2

You can deduct state and local income taxes that you paid or that were withheld from your salary during 1991 on income connected with a U.S. trade or business. If, during 1991, you received any refunds of income tax paid in earlier years, do not subtract them from the amount you deduct here. See the instructions for Form 1040NR, line 11.

Gifts to U.S. Charities

Lines 3a through 4

You may deduct what you actually gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. If you do not know whether you can deduct what you gave to an organization, check with that organization or with the IRS.

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

Contributions You MAY Deduct.

Contributions may be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

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

- Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040NR, line 31,
- Your gifts of capital gain property to certain organizations are more than 20% of Form 1040NR, line 31, or

- You gave gifts of property that increased in value or gave gifts of the use of property.

You MAY NOT Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

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

- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:
 - a. Individuals.
 - b. Foreign organizations.
 - c. Groups that are run for personal profit.
 - d. Groups whose purpose is to lobby for changes in the laws.
 - e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

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

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

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

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

Line 3b.—Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell

and both are aware of the conditions of the sale. If the amount of your deduction is more than \$500, you must complete and attach **Form 8283**, Noncash Charitable Contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limitations that could result in a carryover of contributions. See Form 8283 and its instructions for details.

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

Casualty and Theft Losses

Line 5

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

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

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

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

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

Losses You MAY NOT Deduct:

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

Use line 7b of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

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

Moving Expenses

Line 6

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

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 35 miles from your old home. The deduction is generally

limited to moves to or within the United States or its possessions. If you meet these requirements, get **Pub. 521**, Moving Expenses. Complete and attach **Form 3903** to figure the amount of moving expenses to enter on line 6.

Miscellaneous Deductions

Lines 7a through 9

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

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

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

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

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct, such as certain job expenses of disabled employees. Get **Pub. 529**, Miscellaneous Deductions, for more details.

Expenses Subject to the 2% Limit

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

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

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

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

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

- Travel, transportation, meal or entertainment expenses. (**Note:** *If you have any of these expenses, you must use Form 2106 for all your job expenses.*)
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employers said you must have, and which you may not usually wear away from work.
- Protective clothing, required in your work, such as hard hats and safety shoes and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce. Subscriptions to professional journals.
- Business use of part of your home, but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details,

including limits that apply, get **Pub. 587**, Business Use of Your Home.

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

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

- Tax return preparation fees (including fees paid for filing your return electronically).
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, see Pub. 529.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 9.—Only certain miscellaneous expenses are **not** subject to the 2% AGI limit. List the type and amount of each expense. Enter one total in the amount space for line 9. Examples of these expenses are:

- Certain adjustments when you restore amounts held under a claim of right.
- Impairment-related work expenses of a disabled person.

For more details on these and other expenses not subject to the 2% AGI limit, see Pub. 529.

Expenses You MAY NOT Deduct

Examples of nondeductible expenses are:

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

Total Itemized Deductions

Line 10

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040NR, line 31, is more than \$100,000 (\$50,000 if you checked box 3, 4, or 5 on page 1 of 1040NR), use the worksheet on this page to figure the amount you may deduct.

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

1. Add the amounts on Schedule A, lines 2, 4, 5, 6, 8, and 9 1. _____
2. Enter the amount on Schedule A, line 5 2. _____
3. Subtract line 2 from line 1. (If the result is zero, **STOP HERE**; enter the amount from line 1 above on Schedule A, line 10 3. _____
4. Multiply line 3 above by 80% (.80) 4. _____
5. Enter the amount from Form 1040NR, line 31 5. _____
6. Enter \$100,000 (\$50,000 if you checked filing status box 3, 4, or 5) 6. _____
7. Subtract line 6 from line 5. (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Schedule A, line 10.) 7. _____
8. Multiply line 7 above by 3% (.03) 8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the **smaller** of the two amounts here 9. _____
10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 10 10. _____

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

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

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

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

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

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

Note: *Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.*

Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies is tax exempt if it is not effectively connected with a U.S. trade or business. For more information, see Pub. 519.

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

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

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

5. Capital gains in excess of capital losses from U.S. sources during 1991. Include these gains only if you were in the United States at least 183 days during 1991. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 3.

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

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

By January 31, 1992, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1991, and the amount of any social security benefits you repaid in 1991. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 50% of the total amount from Box 5 of **ALL** your Forms SSA-1042S and Forms RRB-1042S on line 73, page 4, of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of Tax at the Source.—A tax must be withheld at the source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general

rule, and tax treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodic income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Other Information (Page 5)

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

Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on a statement attached to your tax return. But see **Exceptions** later. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, including the information that must be reported, see Pub. 519 and Regulations section 301.6114-1.

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

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

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

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

Note: *This exception does not affect any reporting requirements contained in section 7701(b) and the regulations under that section. For purposes of section 7701(b), you must attach a statement to your tax return indicating any item of income you are claiming a treaty benefit for as a nonresident of the United States. For details, see Proposed Regulations section 301.7701(b)-7(b).*

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

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

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

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

In addition, reporting is not required: (i) for payments or income items the treatment of which is mandated by the terms of a closing

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

Reminders

Sign and Date Your Return

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

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

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

Child's Return.—If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By (your signature), parent for minor child."

Paid Preparers Must Sign Your Return.—Generally, anyone you pay to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return. A preparer who signs your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return but **does not charge you, should not sign.**

Address Change

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

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

Estimated Tax for Individuals

In general, you do not have to make estimated tax payments if you expect that your 1992 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax for 1992 is \$500 or more, get **Form 1040-ES(NR)**. It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 1992 and you must pay estimated tax, use **Form 1040-ES**.

Tax Shelter Registration Number

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

Records You Should Keep

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

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506**, Request for Copy of Tax Form. The charge for a copy of a return is \$4.25.

Penalties and Interest

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

Late Filing of Return.—If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Note: *The penalty for fraudulent failure to file is 15% per month, not to exceed 75%.*

Late Payment of Tax.—If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR, page 2. Do not include the interest or penalty amounts in Amount You Owe on line 64.*

Penalty for Frivolous Return.—In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A

frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out of the preprinted language above the space where you sign.

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

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1992 tax return. Do not add your gift to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Taxpayer Assistance

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

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

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number or taxpayer identifying number when you write.

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

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

Unresolved Tax Problems

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

1991 Tax Table

Based on Taxable Income

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

Example: Mr. Green is filing as a qualifying widower. His taxable income on line 35 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount he must enter on line 36 of his return.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	4,418	3,784	4,853
25,250	25,300	4,432	3,791	4,867
25,300	25,350	4,446	3,799	4,881
25,350	25,400	4,460	3,806	4,895

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

Continued on next page

1991 Tax Table—Continued

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

Continued on next page

1991 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
14,000					17,000					20,000				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,557	20,000	20,050	3,004	3,004	3,397
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,571	20,050	20,100	3,011	3,011	3,411
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,585	20,100	20,150	3,019	3,019	3,425
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,599	20,150	20,200	3,026	3,026	3,439
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,613	20,200	20,250	3,034	3,034	3,453
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,627	20,250	20,300	3,041	3,041	3,467
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,641	20,300	20,350	3,049	3,049	3,481
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,655	20,350	20,400	3,060	3,056	3,495
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,669	20,400	20,450	3,074	3,064	3,509
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,683	20,450	20,500	3,088	3,071	3,523
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,697	20,500	20,550	3,102	3,079	3,537
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,711	20,550	20,600	3,116	3,086	3,551
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,725	20,600	20,650	3,130	3,094	3,565
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,739	20,650	20,700	3,144	3,101	3,579
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,753	20,700	20,750	3,158	3,109	3,593
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,767	20,750	20,800	3,172	3,116	3,607
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,781	20,800	20,850	3,186	3,124	3,621
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,795	20,850	20,900	3,200	3,131	3,635
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,809	20,900	20,950	3,214	3,139	3,649
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,823	20,950	21,000	3,228	3,146	3,663
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,837	21,000	21,050	3,242	3,154	3,677
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,851	21,050	21,100	3,256	3,161	3,691
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,865	21,100	21,150	3,270	3,169	3,705
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,879	21,150	21,200	3,284	3,176	3,719
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,893	21,200	21,250	3,298	3,184	3,733
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,907	21,250	21,300	3,312	3,191	3,747
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,921	21,300	21,350	3,326	3,199	3,761
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,935	21,350	21,400	3,340	3,206	3,775
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,949	21,400	21,450	3,354	3,214	3,789
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,963	21,450	21,500	3,368	3,221	3,803
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,977	21,500	21,550	3,382	3,229	3,817
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,991	21,550	21,600	3,396	3,236	3,831
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	3,005	21,600	21,650	3,410	3,244	3,845
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	3,019	21,650	21,700	3,424	3,251	3,859
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	3,033	21,700	21,750	3,438	3,259	3,873
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	3,047	21,750	21,800	3,452	3,266	3,887
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	3,061	21,800	21,850	3,466	3,274	3,901
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	3,075	21,850	21,900	3,480	3,281	3,915
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	3,089	21,900	21,950	3,494	3,289	3,929
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	3,103	21,950	22,000	3,508	3,296	3,943
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	3,117	22,000	22,050	3,522	3,304	3,957
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	3,131	22,050	22,100	3,536	3,311	3,971
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	3,145	22,100	22,150	3,550	3,319	3,985
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	3,159	22,150	22,200	3,564	3,326	3,999
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	3,173	22,200	22,250	3,578	3,334	4,013
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	3,187	22,250	22,300	3,592	3,341	4,027
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	3,201	22,300	22,350	3,606	3,349	4,041
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	3,215	22,350	22,400	3,620	3,356	4,055
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	3,229	22,400	22,450	3,634	3,364	4,069
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	3,243	22,450	22,500	3,648	3,371	4,083
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	3,257	22,500	22,550	3,662	3,379	4,097
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,271	22,550	22,600	3,676	3,386	4,111
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,285	22,600	22,650	3,690	3,394	4,125
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,299	22,650	22,700	3,704	3,401	4,139
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,313	22,700	22,750	3,718	3,409	4,153
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,327	22,750	22,800	3,732	3,416	4,167
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,341	22,800	22,850	3,746	3,424	4,181
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,355	22,850	22,900	3,760	3,431	4,195
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,369	22,900	22,950	3,774	3,439	4,209
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,383	22,950	23,000	3,788	3,446	4,223

Continued on next page

1991 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,802	3,454	4,237	26,000	26,050	4,642	3,904	5,077	29,000	29,050	5,482	4,354	5,917
23,050	23,100	3,816	3,461	4,251	26,050	26,100	4,656	3,911	5,091	29,050	29,100	5,496	4,361	5,931
23,100	23,150	3,830	3,469	4,265	26,100	26,150	4,670	3,919	5,105	29,100	29,150	5,510	4,369	5,945
23,150	23,200	3,844	3,476	4,279	26,150	26,200	4,684	3,926	5,119	29,150	29,200	5,524	4,376	5,959
23,200	23,250	3,858	3,484	4,293	26,200	26,250	4,698	3,934	5,133	29,200	29,250	5,538	4,384	5,973
23,250	23,300	3,872	3,491	4,307	26,250	26,300	4,712	3,941	5,147	29,250	29,300	5,552	4,391	5,987
23,300	23,350	3,886	3,499	4,321	26,300	26,350	4,726	3,949	5,161	29,300	29,350	5,566	4,399	6,001
23,350	23,400	3,900	3,506	4,335	26,350	26,400	4,740	3,956	5,175	29,350	29,400	5,580	4,406	6,015
23,400	23,450	3,914	3,514	4,349	26,400	26,450	4,754	3,964	5,189	29,400	29,450	5,594	4,414	6,029
23,450	23,500	3,928	3,521	4,363	26,450	26,500	4,768	3,971	5,203	29,450	29,500	5,608	4,421	6,043
23,500	23,550	3,942	3,529	4,377	26,500	26,550	4,782	3,979	5,217	29,500	29,550	5,622	4,429	6,057
23,550	23,600	3,956	3,536	4,391	26,550	26,600	4,796	3,986	5,231	29,550	29,600	5,636	4,436	6,071
23,600	23,650	3,970	3,544	4,405	26,600	26,650	4,810	3,994	5,245	29,600	29,650	5,650	4,444	6,085
23,650	23,700	3,984	3,551	4,419	26,650	26,700	4,824	4,001	5,259	29,650	29,700	5,664	4,451	6,099
23,700	23,750	3,998	3,559	4,433	26,700	26,750	4,838	4,009	5,273	29,700	29,750	5,678	4,459	6,113
23,750	23,800	4,012	3,566	4,447	26,750	26,800	4,852	4,016	5,287	29,750	29,800	5,692	4,466	6,127
23,800	23,850	4,026	3,574	4,461	26,800	26,850	4,866	4,024	5,301	29,800	29,850	5,706	4,474	6,141
23,850	23,900	4,040	3,581	4,475	26,850	26,900	4,880	4,031	5,315	29,850	29,900	5,720	4,481	6,155
23,900	23,950	4,054	3,589	4,489	26,900	26,950	4,894	4,039	5,329	29,900	29,950	5,734	4,489	6,169
23,950	24,000	4,068	3,596	4,503	26,950	27,000	4,908	4,046	5,343	29,950	30,000	5,748	4,496	6,183
24,000					27,000					30,000				
24,000	24,050	4,082	3,604	4,517	27,000	27,050	4,922	4,054	5,357	30,000	30,050	5,762	4,504	6,197
24,050	24,100	4,096	3,611	4,531	27,050	27,100	4,936	4,061	5,371	30,050	30,100	5,776	4,511	6,211
24,100	24,150	4,110	3,619	4,545	27,100	27,150	4,950	4,069	5,385	30,100	30,150	5,790	4,519	6,225
24,150	24,200	4,124	3,626	4,559	27,150	27,200	4,964	4,076	5,399	30,150	30,200	5,804	4,526	6,239
24,200	24,250	4,138	3,634	4,573	27,200	27,250	4,978	4,084	5,413	30,200	30,250	5,818	4,534	6,253
24,250	24,300	4,152	3,641	4,587	27,250	27,300	4,992	4,091	5,427	30,250	30,300	5,832	4,541	6,267
24,300	24,350	4,166	3,649	4,601	27,300	27,350	5,006	4,099	5,441	30,300	30,350	5,846	4,549	6,281
24,350	24,400	4,180	3,656	4,615	27,350	27,400	5,020	4,106	5,455	30,350	30,400	5,860	4,556	6,295
24,400	24,450	4,194	3,664	4,629	27,400	27,450	5,034	4,114	5,469	30,400	30,450	5,874	4,564	6,309
24,450	24,500	4,208	3,671	4,643	27,450	27,500	5,048	4,121	5,483	30,450	30,500	5,888	4,571	6,323
24,500	24,550	4,222	3,679	4,657	27,500	27,550	5,062	4,129	5,497	30,500	30,550	5,902	4,579	6,337
24,550	24,600	4,236	3,686	4,671	27,550	27,600	5,076	4,136	5,511	30,550	30,600	5,916	4,586	6,351
24,600	24,650	4,250	3,694	4,685	27,600	27,650	5,090	4,144	5,525	30,600	30,650	5,930	4,594	6,365
24,650	24,700	4,264	3,701	4,699	27,650	27,700	5,104	4,151	5,539	30,650	30,700	5,944	4,601	6,379
24,700	24,750	4,278	3,709	4,713	27,700	27,750	5,118	4,159	5,553	30,700	30,750	5,958	4,609	6,393
24,750	24,800	4,292	3,716	4,727	27,750	27,800	5,132	4,166	5,567	30,750	30,800	5,972	4,616	6,407
24,800	24,850	4,306	3,724	4,741	27,800	27,850	5,146	4,174	5,581	30,800	30,850	5,986	4,624	6,421
24,850	24,900	4,320	3,731	4,755	27,850	27,900	5,160	4,181	5,595	30,850	30,900	6,000	4,631	6,435
24,900	24,950	4,334	3,739	4,769	27,900	27,950	5,174	4,189	5,609	30,900	30,950	6,014	4,639	6,449
24,950	25,000	4,348	3,746	4,783	27,950	28,000	5,188	4,196	5,623	30,950	31,000	6,028	4,646	6,463
25,000					28,000					31,000				
25,000	25,050	4,362	3,754	4,797	28,000	28,050	5,202	4,204	5,637	31,000	31,050	6,042	4,654	6,477
25,050	25,100	4,376	3,761	4,811	28,050	28,100	5,216	4,211	5,651	31,050	31,100	6,056	4,661	6,491
25,100	25,150	4,390	3,769	4,825	28,100	28,150	5,230	4,219	5,665	31,100	31,150	6,070	4,669	6,505
25,150	25,200	4,404	3,776	4,839	28,150	28,200	5,244	4,226	5,679	31,150	31,200	6,084	4,676	6,519
25,200	25,250	4,418	3,784	4,853	28,200	28,250	5,258	4,234	5,693	31,200	31,250	6,098	4,684	6,533
25,250	25,300	4,432	3,791	4,867	28,250	28,300	5,272	4,241	5,707	31,250	31,300	6,112	4,691	6,547
25,300	25,350	4,446	3,799	4,881	28,300	28,350	5,286	4,249	5,721	31,300	31,350	6,126	4,699	6,561
25,350	25,400	4,460	3,806	4,895	28,350	28,400	5,300	4,256	5,735	31,350	31,400	6,140	4,706	6,575
25,400	25,450	4,474	3,814	4,909	28,400	28,450	5,314	4,264	5,749	31,400	31,450	6,154	4,714	6,589
25,450	25,500	4,488	3,821	4,923	28,450	28,500	5,328	4,271	5,763	31,450	31,500	6,168	4,721	6,603
25,500	25,550	4,502	3,829	4,937	28,500	28,550	5,342	4,279	5,777	31,500	31,550	6,182	4,729	6,617
25,550	25,600	4,516	3,836	4,951	28,550	28,600	5,356	4,286	5,791	31,550	31,600	6,196	4,736	6,631
25,600	25,650	4,530	3,844	4,965	28,600	28,650	5,370	4,294	5,805	31,600	31,650	6,210	4,744	6,645
25,650	25,700	4,544	3,851	4,979	28,650	28,700	5,384	4,301	5,819	31,650	31,700	6,224	4,751	6,659
25,700	25,750	4,558	3,859	4,993	28,700	28,750	5,398	4,309	5,833	31,700	31,750	6,238	4,759	6,673
25,750	25,800	4,572	3,866	5,007	28,750	28,800	5,412	4,316	5,847	31,750	31,800	6,252	4,766	6,687
25,800	25,850	4,586	3,874	5,021	28,800	28,850	5,426	4,324	5,861	31,800	31,850	6,266	4,774	6,701
25,850	25,900	4,600	3,881	5,035	28,850	28,900	5,440	4,331	5,875	31,850	31,900	6,280	4,781	6,715
25,900	25,950	4,614	3,889	5,049	28,900	28,950	5,454	4,339	5,889	31,900	31,950	6,294	4,789	6,729
25,950	26,000	4,628	3,896	5,063	28,950	29,000	5,468	4,346	5,903	31,950	32,000	6,308	4,796	6,743

Continued on next page

1991 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	6,322	4,804	6,757	35,000	35,050	7,162	5,387	7,597	38,000	38,050	8,002	6,227	8,437
32,050	32,100	6,336	4,811	6,771	35,050	35,100	7,176	5,401	7,611	38,050	38,100	8,016	6,241	8,451
32,100	32,150	6,350	4,819	6,785	35,100	35,150	7,190	5,415	7,625	38,100	38,150	8,030	6,255	8,465
32,150	32,200	6,364	4,826	6,799	35,150	35,200	7,204	5,429	7,639	38,150	38,200	8,044	6,269	8,479
32,200	32,250	6,378	4,834	6,813	35,200	35,250	7,218	5,443	7,653	38,200	38,250	8,058	6,283	8,493
32,250	32,300	6,392	4,841	6,827	35,250	35,300	7,232	5,457	7,667	38,250	38,300	8,072	6,297	8,507
32,300	32,350	6,406	4,849	6,841	35,300	35,350	7,246	5,471	7,681	38,300	38,350	8,086	6,311	8,521
32,350	32,400	6,420	4,856	6,855	35,350	35,400	7,260	5,485	7,695	38,350	38,400	8,100	6,325	8,535
32,400	32,450	6,434	4,864	6,869	35,400	35,450	7,274	5,499	7,709	38,400	38,450	8,114	6,339	8,549
32,450	32,500	6,448	4,871	6,883	35,450	35,500	7,288	5,513	7,723	38,450	38,500	8,128	6,353	8,563
32,500	32,550	6,462	4,879	6,897	35,500	35,550	7,302	5,527	7,737	38,500	38,550	8,142	6,367	8,577
32,550	32,600	6,476	4,886	6,911	35,550	35,600	7,316	5,541	7,751	38,550	38,600	8,156	6,381	8,591
32,600	32,650	6,490	4,894	6,925	35,600	35,650	7,330	5,555	7,765	38,600	38,650	8,170	6,395	8,605
32,650	32,700	6,504	4,901	6,939	35,650	35,700	7,344	5,569	7,779	38,650	38,700	8,184	6,409	8,619
32,700	32,750	6,518	4,909	6,953	35,700	35,750	7,358	5,583	7,793	38,700	38,750	8,198	6,423	8,633
32,750	32,800	6,532	4,916	6,967	35,750	35,800	7,372	5,597	7,807	38,750	38,800	8,212	6,437	8,647
32,800	32,850	6,546	4,924	6,981	35,800	35,850	7,386	5,611	7,821	38,800	38,850	8,226	6,451	8,661
32,850	32,900	6,560	4,931	6,995	35,850	35,900	7,400	5,625	7,835	38,850	38,900	8,240	6,465	8,675
32,900	32,950	6,574	4,939	7,009	35,900	35,950	7,414	5,639	7,849	38,900	38,950	8,254	6,479	8,689
32,950	33,000	6,588	4,946	7,023	35,950	36,000	7,428	5,653	7,863	38,950	39,000	8,268	6,493	8,703
33,000					36,000					39,000				
33,000	33,050	6,602	4,954	7,037	36,000	36,050	7,442	5,667	7,877	39,000	39,050	8,282	6,507	8,717
33,050	33,100	6,616	4,961	7,051	36,050	36,100	7,456	5,681	7,891	39,050	39,100	8,296	6,521	8,731
33,100	33,150	6,630	4,969	7,065	36,100	36,150	7,470	5,695	7,905	39,100	39,150	8,310	6,535	8,745
33,150	33,200	6,644	4,976	7,079	36,150	36,200	7,484	5,709	7,919	39,150	39,200	8,324	6,549	8,759
33,200	33,250	6,658	4,984	7,093	36,200	36,250	7,498	5,723	7,933	39,200	39,250	8,338	6,563	8,773
33,250	33,300	6,672	4,991	7,107	36,250	36,300	7,512	5,737	7,947	39,250	39,300	8,352	6,577	8,787
33,300	33,350	6,686	4,999	7,121	36,300	36,350	7,526	5,751	7,961	39,300	39,350	8,366	6,591	8,801
33,350	33,400	6,700	5,006	7,135	36,350	36,400	7,540	5,765	7,975	39,350	39,400	8,380	6,605	8,815
33,400	33,450	6,714	5,014	7,149	36,400	36,450	7,554	5,779	7,989	39,400	39,450	8,394	6,619	8,829
33,450	33,500	6,728	5,021	7,163	36,450	36,500	7,568	5,793	8,003	39,450	39,500	8,408	6,633	8,843
33,500	33,550	6,742	5,029	7,177	36,500	36,550	7,582	5,807	8,017	39,500	39,550	8,422	6,647	8,857
33,550	33,600	6,756	5,036	7,191	36,550	36,600	7,596	5,821	8,031	39,550	39,600	8,436	6,661	8,871
33,600	33,650	6,770	5,044	7,205	36,600	36,650	7,610	5,835	8,045	39,600	39,650	8,450	6,675	8,885
33,650	33,700	6,784	5,051	7,219	36,650	36,700	7,624	5,849	8,059	39,650	39,700	8,464	6,689	8,899
33,700	33,750	6,798	5,059	7,233	36,700	36,750	7,638	5,863	8,073	39,700	39,750	8,478	6,703	8,913
33,750	33,800	6,812	5,066	7,247	36,750	36,800	7,652	5,877	8,087	39,750	39,800	8,492	6,717	8,927
33,800	33,850	6,826	5,074	7,261	36,800	36,850	7,666	5,891	8,101	39,800	39,850	8,506	6,731	8,941
33,850	33,900	6,840	5,081	7,275	36,850	36,900	7,680	5,905	8,115	39,850	39,900	8,520	6,745	8,955
33,900	33,950	6,854	5,089	7,289	36,900	36,950	7,694	5,919	8,129	39,900	39,950	8,534	6,759	8,969
33,950	34,000	6,868	5,096	7,303	36,950	37,000	7,708	5,933	8,143	39,950	40,000	8,548	6,773	8,983
34,000					37,000					40,000				
34,000	34,050	6,882	5,107	7,317	37,000	37,050	7,722	5,947	8,157	40,000	40,050	8,562	6,787	8,997
34,050	34,100	6,896	5,121	7,331	37,050	37,100	7,736	5,961	8,171	40,050	40,100	8,576	6,801	9,011
34,100	34,150	6,910	5,135	7,345	37,100	37,150	7,750	5,975	8,185	40,100	40,150	8,590	6,815	9,025
34,150	34,200	6,924	5,149	7,359	37,150	37,200	7,764	5,989	8,199	40,150	40,200	8,604	6,829	9,039
34,200	34,250	6,938	5,163	7,373	37,200	37,250	7,778	6,003	8,213	40,200	40,250	8,618	6,843	9,053
34,250	34,300	6,952	5,177	7,387	37,250	37,300	7,792	6,017	8,227	40,250	40,300	8,632	6,857	9,067
34,300	34,350	6,966	5,191	7,401	37,300	37,350	7,806	6,031	8,241	40,300	40,350	8,646	6,871	9,081
34,350	34,400	6,980	5,205	7,415	37,350	37,400	7,820	6,045	8,255	40,350	40,400	8,660	6,885	9,095
34,400	34,450	6,994	5,219	7,429	37,400	37,450	7,834	6,059	8,269	40,400	40,450	8,674	6,899	9,109
34,450	34,500	7,008	5,233	7,443	37,450	37,500	7,848	6,073	8,283	40,450	40,500	8,688	6,913	9,123
34,500	34,550	7,022	5,247	7,457	37,500	37,550	7,862	6,087	8,297	40,500	40,550	8,702	6,927	9,137
34,550	34,600	7,036	5,261	7,471	37,550	37,600	7,876	6,101	8,311	40,550	40,600	8,716	6,941	9,151
34,600	34,650	7,050	5,275	7,485	37,600	37,650	7,890	6,115	8,325	40,600	40,650	8,730	6,955	9,165
34,650	34,700	7,064	5,289	7,499	37,650	37,700	7,904	6,129	8,339	40,650	40,700	8,744	6,969	9,179
34,700	34,750	7,078	5,303	7,513	37,700	37,750	7,918	6,143	8,353	40,700	40,750	8,758	6,983	9,193
34,750	34,800	7,092	5,317	7,527	37,750	37,800	7,932	6,157	8,367	40,750	40,800	8,772	6,997	9,207
34,800	34,850	7,106	5,331	7,541	37,800	37,850	7,946	6,171	8,381	40,800	40,850	8,786	7,011	9,221
34,850	34,900	7,120	5,345	7,555	37,850	37,900	7,960	6,185	8,395	40,850	40,900	8,800	7,025	9,235
34,900	34,950	7,134	5,359	7,569	37,900	37,950	7,974	6,199	8,409	40,900	40,950	8,814	7,039	9,249
34,950	35,000	7,148	5,373	7,583	37,950	38,000	7,988	6,213	8,423	40,950	41,000	8,828	7,053	9,263

Continued on next page

1991 Tax Table—Continued

If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—			If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	8,842	7,067	9,277	44,000	44,050	9,682	7,907	10,206	47,000	47,050	10,522	8,747	11,136
41,050	41,100	8,856	7,081	9,291	44,050	44,100	9,696	7,921	10,221	47,050	47,100	10,536	8,761	11,151
41,100	41,150	8,870	7,095	9,307	44,100	44,150	9,710	7,935	10,237	47,100	47,150	10,550	8,775	11,167
41,150	41,200	8,884	7,109	9,322	44,150	44,200	9,724	7,949	10,252	47,150	47,200	10,564	8,789	11,182
41,200	41,250	8,898	7,123	9,338	44,200	44,250	9,738	7,963	10,268	47,200	47,250	10,578	8,803	11,198
41,250	41,300	8,912	7,137	9,353	44,250	44,300	9,752	7,977	10,283	47,250	47,300	10,592	8,817	11,213
41,300	41,350	8,926	7,151	9,369	44,300	44,350	9,766	7,991	10,299	47,300	47,350	10,606	8,831	11,229
41,350	41,400	8,940	7,165	9,384	44,350	44,400	9,780	8,005	10,314	47,350	47,400	10,620	8,845	11,244
41,400	41,450	8,954	7,179	9,400	44,400	44,450	9,794	8,019	10,330	47,400	47,450	10,634	8,859	11,260
41,450	41,500	8,968	7,193	9,415	44,450	44,500	9,808	8,033	10,345	47,450	47,500	10,648	8,873	11,275
41,500	41,550	8,982	7,207	9,431	44,500	44,550	9,822	8,047	10,361	47,500	47,550	10,662	8,887	11,291
41,550	41,600	8,996	7,221	9,446	44,550	44,600	9,836	8,061	10,376	47,550	47,600	10,676	8,901	11,306
41,600	41,650	9,010	7,235	9,462	44,600	44,650	9,850	8,075	10,392	47,600	47,650	10,690	8,915	11,322
41,650	41,700	9,024	7,249	9,477	44,650	44,700	9,864	8,089	10,407	47,650	47,700	10,704	8,929	11,337
41,700	41,750	9,038	7,263	9,493	44,700	44,750	9,878	8,103	10,423	47,700	47,750	10,718	8,943	11,353
41,750	41,800	9,052	7,277	9,508	44,750	44,800	9,892	8,117	10,438	47,750	47,800	10,732	8,957	11,368
41,800	41,850	9,066	7,291	9,524	44,800	44,850	9,906	8,131	10,454	47,800	47,850	10,746	8,971	11,384
41,850	41,900	9,080	7,305	9,539	44,850	44,900	9,920	8,145	10,469	47,850	47,900	10,760	8,985	11,399
41,900	41,950	9,094	7,319	9,555	44,900	44,950	9,934	8,159	10,485	47,900	47,950	10,774	8,999	11,415
41,950	42,000	9,108	7,333	9,570	44,950	45,000	9,948	8,173	10,500	47,950	48,000	10,788	9,013	11,430
42,000					45,000					48,000				
42,000	42,050	9,122	7,347	9,586	45,000	45,050	9,962	8,187	10,516	48,000	48,050	10,802	9,027	11,446
42,050	42,100	9,136	7,361	9,601	45,050	45,100	9,976	8,201	10,531	48,050	48,100	10,816	9,041	11,461
42,100	42,150	9,150	7,375	9,617	45,100	45,150	9,990	8,215	10,547	48,100	48,150	10,830	9,055	11,477
42,150	42,200	9,164	7,389	9,632	45,150	45,200	10,004	8,229	10,562	48,150	48,200	10,844	9,069	11,492
42,200	42,250	9,178	7,403	9,648	45,200	45,250	10,018	8,243	10,578	48,200	48,250	10,858	9,083	11,508
42,250	42,300	9,192	7,417	9,663	45,250	45,300	10,032	8,257	10,593	48,250	48,300	10,872	9,097	11,523
42,300	42,350	9,206	7,431	9,679	45,300	45,350	10,046	8,271	10,609	48,300	48,350	10,886	9,111	11,539
42,350	42,400	9,220	7,445	9,694	45,350	45,400	10,060	8,285	10,624	48,350	48,400	10,900	9,125	11,554
42,400	42,450	9,234	7,459	9,710	45,400	45,450	10,074	8,299	10,640	48,400	48,450	10,914	9,139	11,570
42,450	42,500	9,248	7,473	9,725	45,450	45,500	10,088	8,313	10,655	48,450	48,500	10,928	9,153	11,585
42,500	42,550	9,262	7,487	9,741	45,500	45,550	10,102	8,327	10,671	48,500	48,550	10,942	9,167	11,601
42,550	42,600	9,276	7,501	9,756	45,550	45,600	10,116	8,341	10,686	48,550	48,600	10,956	9,181	11,616
42,600	42,650	9,290	7,515	9,772	45,600	45,650	10,130	8,355	10,702	48,600	48,650	10,970	9,195	11,632
42,650	42,700	9,304	7,529	9,787	45,650	45,700	10,144	8,369	10,717	48,650	48,700	10,984	9,209	11,647
42,700	42,750	9,318	7,543	9,803	45,700	45,750	10,158	8,383	10,733	48,700	48,750	10,998	9,223	11,663
42,750	42,800	9,332	7,557	9,818	45,750	45,800	10,172	8,397	10,748	48,750	48,800	11,012	9,237	11,678
42,800	42,850	9,346	7,571	9,834	45,800	45,850	10,186	8,411	10,764	48,800	48,850	11,026	9,251	11,694
42,850	42,900	9,360	7,585	9,849	45,850	45,900	10,200	8,425	10,779	48,850	48,900	11,040	9,265	11,709
42,900	42,950	9,374	7,599	9,865	45,900	45,950	10,214	8,439	10,795	48,900	48,950	11,054	9,279	11,725
42,950	43,000	9,388	7,613	9,880	45,950	46,000	10,228	8,453	10,810	48,950	49,000	11,068	9,293	11,740
43,000					46,000					49,000				
43,000	43,050	9,402	7,627	9,896	46,000	46,050	10,242	8,467	10,826	49,000	49,050	11,082	9,307	11,756
43,050	43,100	9,416	7,641	9,911	46,050	46,100	10,256	8,481	10,841	49,050	49,100	11,096	9,321	11,771
43,100	43,150	9,430	7,655	9,927	46,100	46,150	10,270	8,495	10,857	49,100	49,150	11,110	9,335	11,787
43,150	43,200	9,444	7,669	9,942	46,150	46,200	10,284	8,509	10,872	49,150	49,200	11,124	9,349	11,802
43,200	43,250	9,458	7,683	9,958	46,200	46,250	10,298	8,523	10,888	49,200	49,250	11,138	9,363	11,818
43,250	43,300	9,472	7,697	9,973	46,250	46,300	10,312	8,537	10,903	49,250	49,300	11,152	9,377	11,833
43,300	43,350	9,486	7,711	9,989	46,300	46,350	10,326	8,551	10,919	49,300	49,350	11,166	9,391	11,849
43,350	43,400	9,500	7,725	10,004	46,350	46,400	10,340	8,565	10,934	49,350	49,400	11,182	9,405	11,864
43,400	43,450	9,514	7,739	10,020	46,400	46,450	10,354	8,579	10,950	49,400	49,450	11,197	9,419	11,880
43,450	43,500	9,528	7,753	10,035	46,450	46,500	10,368	8,593	10,965	49,450	49,500	11,213	9,433	11,895
43,500	43,550	9,542	7,767	10,051	46,500	46,550	10,382	8,607	10,981	49,500	49,550	11,228	9,447	11,911
43,550	43,600	9,556	7,781	10,066	46,550	46,600	10,396	8,621	10,996	49,550	49,600	11,244	9,461	11,926
43,600	43,650	9,570	7,795	10,082	46,600	46,650	10,410	8,635	11,012	49,600	49,650	11,259	9,475	11,942
43,650	43,700	9,584	7,809	10,097	46,650	46,700	10,424	8,649	11,027	49,650	49,700	11,275	9,489	11,957
43,700	43,750	9,598	7,823	10,113	46,700	46,750	10,438	8,663	11,043	49,700	49,750	11,290	9,503	11,973
43,750	43,800	9,612	7,837	10,128	46,750	46,800	10,452	8,677	11,058	49,750	49,800	11,306	9,517	11,988
43,800	43,850	9,626	7,851	10,144	46,800	46,850	10,466	8,691	11,074	49,800	49,850	11,321	9,531	12,004
43,850	43,900	9,640	7,865	10,159	46,850	46,900	10,480	8,705	11,089	49,850	49,900	11,337	9,545	12,019
43,900	43,950	9,654	7,879	10,175	46,900	46,950	10,494	8,719	11,105	49,900	49,950	11,352	9,559	12,035
43,950	44,000	9,668	7,893	10,190	46,950	47,000	10,508	8,733	11,120	49,950	50,000	11,368	9,573	12,050

50,000 or over — use tax rate schedules

1991 Tax Rate Schedules

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

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

If the amount on Form 1040NR, line 35, is:		Enter on Form 1040NR, line 36:	of the amount over—
Over—	but not over—		
\$0	\$3,450	.....15%	\$0
3,450	10,350	\$517.50 + 28%	3,450
10,350	.....	2,449.50 + 31%	10,350

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

If the amount on Form 1040NR, line 35, is:		Enter on Form 1040NR, line 36:	of the amount over—
Over—	but not over—		
\$0	\$20,350	.....15%	\$0
20,350	49,300	\$3,052.50 + 28%	20,350
49,300	.....	11,158.50 + 31%	49,300

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

If the amount on Form 1040NR, line 35, is:		Enter on Form 1040NR, line 36:	of the amount over—
Over—	but not over—		
\$0	\$17,000	.....15%	\$0
17,000	41,075	\$2,550.00 + 28%	17,000
41,075	.....	9,291.00 + 31%	41,075

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

If the amount on Form 1040NR, line 35, is:		Enter on Form 1040NR, line 36:	of the amount over—
Over—	but not over—		
\$0	\$34,00015%	\$0
34,000	82,150	\$5,100.00 + 28%	34,000
82,150	18,582.00 + 31%	82,150

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