

1994



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., 40 min.;

Learning about the law or the form, 1 hr., 56 min.; **Preparing the form**, 4 hr., 19 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 47 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224; 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 3.

General Instructions

Items To Note

Social Security Numbers (SSNs).—An incorrect or missing SSN for you or your dependent age 1 or older will delay any refund shown on your return. To apply for an SSN, get **Form SS-5** from a Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill it in and return it to the SSA. If you won't have an SSN by the date your return is due, see **Extension of Time To File** on page 2.

"Q" Visa Holders.—Beginning October 1, 1994, alien individuals with "Q" visas are treated as students, teachers, and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only exclude days of presence after September 30, 1994. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

Self-Employed Health Insurance Deduction.—This deduction expired December 31, 1993. However, at the time Form 1040NR was printed, Congress was considering legislation that would allow a deduction for 1994. For later information about this deduction, get **Pub. 553**, Highlights of 1994 Tax Changes.

Charitable Contributions.—No deduction is allowed for any contribution of \$250 or more unless you have a written statement from the charitable organization containing certain information. For details, see the instructions for Schedule A, lines 4 through 7 on page 14.

Capital Gain Distributions.—The separate line for reporting capital gain distributions when **Schedule D (Form 1040)** is not filed has been removed. Instead, capital gain distributions are now reported on line 14. If you have capital gain distributions and don't need to file Schedule D (Form 1040), enter those distributions on line 14. Write "CGD" on the dotted line next to line 14 to indicate that you don't need to file Schedule D (Form 1040).

Moving Expenses.—New rules apply to expenses incurred after 1993. The distance test has been increased from 35 to 50 miles and certain expenses are no longer deductible. In addition, expenses incurred in 1994 are deducted on Form 1040NR, line 25. For more details, get **Form 3903**, Moving Expenses, and its instructions.

Travel, Meal, and Entertainment Expenses.—Travel expenses for a person (including your spouse or dependent) who accompanied you on business travel are not deductible unless that person is your employee. Also, the travel must be for a bona fide business purpose and would otherwise be deductible by that person. Generally, only 50% of meal and entertainment expenses are deductible.

Club Dues.—No deduction is allowed for amounts paid or incurred after 1993 for membership dues in any club organized for business, pleasure, recreation, or other social purpose. This includes business, social, athletic, luncheon, sporting, airline, and hotel clubs.

Payment of Deferred Additional 1993 Taxes.—Some higher-income taxpayers owed additional 1993 Federal income taxes due solely to the 1993 income tax rate increases. If you were one of these taxpayers and elected to defer these taxes and pay them in installments by filing **Form 8841**, Deferral of Additional 1993 Taxes, with your 1993 return, you have an installment due on either April 17, 1995, or June 15, 1995, depending on your filing requirement (see **When To File** on page 2). The installment due is one-half of the amount shown on line 16 of Form 8841. There is no interest on the installment payment if it is made on time. But if you do not make the installment payment by the due date, the entire amount you deferred will become due and payable upon notice and demand from the IRS.

You should receive a reminder notice early in January 1995 showing the installment amount due and the date due.

You have two options to pay the installment:

- Send a separate check or money order to the IRS by the due date. The notice you receive in January will include a tear-off voucher for you to send back with your check or money order payable to the Internal Revenue Service. Clearly write your social security number and "1993 OBRA Installment" on your payment. Send your payment with the tear-off voucher in the return envelope included with the notice. If you don't have the tear-off voucher or envelope, send your payment by itself to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A. We will apply this payment to your deferred 1993 taxes regardless of any outstanding debts you may have.

Do not send this payment with your tax return. Also, do not make this payment using a payment voucher other than the one attached to the reminder notice.

- Apply part or all of any refund on your 1994 tax return toward the installment payment. See the instructions for line 63 for details.

Earned Income Credit.—If a child didn't live with you, your main home was in the United States for over half of 1994, you were at least age 25, and you earned less than \$9,000, you may be able to take this credit for 1994. If a child lived with you in the United States for over half of 1994 and you earned less than \$25,296, you may be able to take a larger credit. See the instructions for line 54. Also, the extra credit for a child born during the year and the health insurance credit are no longer allowed.

Tax Law Changes.—For more details, see Pub. 553.

Other Reporting Requirements.—If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. For details, get **Form 8840**, Closer Connection Exception Statement for Aliens, or **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

United States-India Income Tax Treaty.—Residents of India who were students or business apprentices present in the United States for educational or training purposes may be able to take the standard deduction and exemptions for their spouse and dependents under this

treaty. For details, get **Pub. 519**, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications may also help:

Pub. 525, Taxable and Nontaxable Income

Pub. 529, Miscellaneous Deductions

Pub. 552, Recordkeeping for Individuals

Pub. 597, Information on the United States–Canada Income Tax Treaty

Pub. 901, U.S. Tax Treaties

Pub. 910, Guide to Free Tax Services (includes a list of all publications)

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

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1994. If you do not meet either of these tests for 1994 but you meet the substantial presence test for 1995, you may be able to choose to be treated as a resident alien for part of 1994. But you must have been physically present in the United States for at least 31 days in a row during 1994 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1993. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions to that test.

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

Green Card Test.—You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1994.

Substantial Presence Test.—You are considered a U.S. resident if you meet the substantial presence test for 1994. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1994, and

2. 183 days during the period 1994, 1993, and 1992, counting all the days of physical presence in 1994 but only $\frac{1}{3}$ the number of days of presence in 1993 and only $\frac{1}{6}$ the number of days in 1992.

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

Exceptions. The following are exceptions to the substantial presence test:

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

a. foreign government-related individual,

b. teacher or trainee,

c. student, or

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

2. Medical condition. You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States.

3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1994 if you:

a. were present in the United States for fewer than 183 days during 1994,

b. establish that during 1994 you had a tax home in a foreign country, and

c. establish that during 1994 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

Tax Obligations of Aliens.—As an alien having income from the United States, you must pay U.S. taxes. If you have not filed required tax returns for each of the years since you first came to the United States, you should do so as soon as possible. Get the Form 1040 instructions to see if you must file a return.

Who Must File

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

1. You were a nonresident alien engaged, or considered to be engaged, in a trade or business in the United States during 1994. You must file Form 1040NR even if:

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

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

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

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

Note: *If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," or "M" visa (or a "Q" visa after September 30, 1994), you are considered engaged in a trade or business in the United States. Therefore, condition 1*

applies to you and you must file Form 1040NR.

2. You were a nonresident alien not engaged in a trade or business in the United States during 1994 and not all U.S. tax that you owe was withheld from your income.

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

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

Exception for Children Under Age 14.—If your child was under age 14 on January 1, 1995, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled more than \$500 but less than \$5,000, you may be able to elect to report your child's income on your return. But you must use **Form 8814**, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return.—The personal representative must file the return for a deceased person who was required to file a return for 1994. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

When To File

Individuals.—If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 1994 calendar year is due by April 17, 1995.

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 1994 calendar year is due by June 15, 1995.

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

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

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

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

Where To File

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

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if 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 1994 to be taxed as a U.S. resident, you and your spouse must file a joint return for 1994 using Form 1040, 1040A, or 1040EZ. 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 for 1994. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

To make this election, you must attach the statement described in Pub. 519 to your return. 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.

Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next

calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

What and Where To File for a Dual-Status Year

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

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

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

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

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** above.

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 above, 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 or a student or business apprentice from India. 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, Capital Gain Tax Worksheet, or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. Next to line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Form 8615 on line 37 and the tax on the noneffectively connected income on line 47.

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

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

When filing Form 1040, show the total tax withheld on line 54. Enter amounts from the attached statement (Form 1040NR, lines 52, 59a, 59b, 60a, and 60b) 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 52, 59a, 59b, 60a, and 60b. Enter the amount from the attached statement (Form 1040, line 54) to the left of line 52 and identify and include in the amount on line 52.

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

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 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.

How To Report Income on Form 1040NR

Community Income

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

- Earned income of a spouse, other than trade or business or partnership distributive share income. The spouse whose services produced the income must report it on his or her separate return.
- Trade or business income, other than partnership income. Treat this income as received by the husband unless the wife exercises substantially all of the management over the trade or business.
- Partnership income (or loss) received from a trade or business carried on by the partnership. Treat this income (or loss) as received by the spouse who is the partner and report it on that spouse's return.
- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. The spouse with the separate property must report this income on his or her separate return.

Get **Pub. 555**, 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 page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 47. Pub. 519 describes this income more fully.

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

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

Dispositions of U.S. Real Property Interests

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

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 45.

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

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

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

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

- **Land and unsevered natural products of the land**, such as growing crops and timber, and mines, wells, and other natural deposits.
- **Improvements on land**, including buildings, other inherently permanent

structures, and structural components of these.

• **Personal property associated with the use of real property**, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Pub. 519 for exceptions.

A corporation is a U.S. real property holding corporation if the fair market value of its U.S. real property interests is 50% or more of the fair market value of its U.S. real property interests, interests in foreign real property, plus any other of its assets that are used or held for use in a trade or business. For special rules, see sections 897(c)(4) and (5).

An interest in a foreign corporation is a U.S. real property interest only if the corporation elected to be treated as a domestic corporation.

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

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

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

Virgin Islands Real Estate.—Gain or loss on dispositions of real property interests located in the U.S. Virgin Islands 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.

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

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

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

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

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

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

Foreign Income Taxed by the United States

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

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

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

Name.—If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust, 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.

Foreign Address.—If your address is outside the United States or its possessions or territories, fill in the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, and postal code. **Do not** abbreviate the country name on the next line.

Identifying Number.—If you are filing Form 1040NR for an estate or trust, enter the employer identification number of the estate or trust.

If you are a nonresident alien engaged in a trade or business in the United States, you must get a taxpayer identification number. Generally, this number is your social security number (SSN). Apply for your number using **Form SS-5**, which you can get at Social Security Administration (SSA) offices. Fill it in and return it to the SSA. An incorrect or missing SSN will delay your refund.

If you do not have an SSN and are not otherwise required to get one, you can use the identification number the IRS assigned to you. This number is similar to an SSN but begins with the number 9. If 1994 is the first year you are filing a tax return and you are not otherwise required to get an SSN, do not make an entry in the space labeled "Identifying or social security number." When the IRS receives your return, you will be assigned an identification number. You must use this number when you file tax returns in the future or until you receive an SSN.

Filing Status and Exemptions for Individuals

Exemptions for estates and trusts are described in the instructions for line 35.

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

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

If your spouse died in 1994, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1994.

Lines 1 and 2—Single Residents of Canada or Mexico, Single U.S. Nationals (American Samoans), and Other Single Nonresident Aliens.—If you check the box on line 1, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. Get **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for more 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 1994.

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 1994.

3. You lived apart from your spouse during the last 6 months of 1994.

4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1994.

5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules explained on page 6 for **Children of Divorced or Separated Parents**.

Lines 3 and 4—Married Residents of Canada, Mexico, Japan, or the Republic of Korea, and Married U.S. Nationals.—If your spouse died in 1994, 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. You can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return.

You can 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 1994. You may claim your spouse's exemption only if your spouse had no income from U.S. sources and cannot be claimed as a dependent on another taxpayer's return.

Line 6—Qualifying Widow(er) With Dependent Child.—You may check the box on line 6 and use joint return tax rates for 1994 if **all seven** of the following apply.

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

2. Your spouse died in 1992 or 1993 and you did not remarry in 1994.

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

4. This child lived in your home for all of 1994. Temporary absences, such as for vacation or school, count as time lived in the home.

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

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

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

Do not claim an exemption for your spouse.

Exemptions.—Generally, you can always take an exemption for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself even if that person chose not to claim you. If you were a resident of Canada, Mexico, India, 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.

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

You can take an exemption for each of your dependents who was alive during some part of 1994. This includes a baby born in 1994 or a person who died in 1994.

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, 1994, put a checkmark in column (2).

Column (3). Any dependent age 1 or older must have an SSN. You must enter that SSN in column (3). If you do not enter it or if the SSN is wrong, it will take us longer to issue any refund shown on your return. You may also have to pay a \$50 penalty.

Your dependent can get an SSN by filing **Form SS-5** with an SSA office. If your dependent won't have an SSN by the date your return is due, see **Extension of Time To File** on page 2. If your dependent lives in Canada or Mexico, see Pub. 501 for details on how to get an SSN.

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

Column (5). Enter the number of months your dependent lived with you in 1994. Do not enter more than 12. Count temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1994, enter "12" in this column.

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

1. **Check the box on line 7d** if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.

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

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

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

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

a. The custodial parent signs Form 8332 or a similar statement agreeing not to claim the child's exemption for 1994, 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 1994. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the exemption.

Rounding Off to Whole Dollars

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

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

Income Effectively Connected With U.S. Trade or Business

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

Line 8—Wages, Salaries, Tips, etc.—

Enter the total of your effectively connected wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form. Also include in this total:

- 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 17a and 17b of Form 1040NR. However, you must report this income on line 73 if it is not effectively connected with a U.S. trade or business. Payments from an IRA are reported on lines 16a and 16b.*

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

If you used an **employer-provided vehicle** for both personal and business use and 100% of its annual lease value was included as wages on your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use **Form 2106**, *Employee Business Expenses*, to do so. The total annual lease value of the vehicle should be shown in either box 12 or 14 of your W-2 form or on a separate statement. For more details, get **Pub. 917**, *Business Use of a Car*.

Tip Income. Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). For details on allocated tips, get **Pub. 531**, *Reporting Tip Income*.

Use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 48.

Excess Salary Deferrals. You may have chosen 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. If so, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1994 under **all** plans is generally limited to \$9,240 for each person. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. Get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for details. Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Dependent Care Benefits (DCB). If you received benefits for 1994 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 10 of your W-2 form(s). First, fill in Parts I and III of Form 2441. Include any taxable benefits from line 20 of that form on Form 1040NR, line 8. On the dotted line next to line 8, enter "DCB."

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

If you received interest not effectively connected with a U.S. trade or business, report it on page 4 of Form 1040NR, unless it is tax exempt under a treaty. Get **Pub. 901**, U.S. Tax Treaties. In addition, interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt if it is not effectively connected with a U.S. trade or business.

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 1994 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1994 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.

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

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

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

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

Line 11—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.—If you received a refund, credit, or offset of state or local income taxes in 1994 that you paid and deducted before 1994, part or all of this amount may be taxable. You may receive **Form 1099-G**, or similar statement, showing the refund.

If you chose to apply part or all of the refund to your 1994 estimated state or local income tax, the amount applied is considered income you received in 1994.

If, in the year you paid the tax, you (a) did not itemize deductions on Form 1040NR or Schedule A (Form 1040), or (b) filed Form 1040A or Form 1040EZ, **none** of your refund is taxable.

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

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

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

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 29. If the grant was reported on Form 1042-S, enter the gross amount from column (b) on line 12. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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

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

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

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

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

If you received capital gain distributions and do not need Schedule D for other capital transactions, enter those distributions on line 14. Write "CGD" on the dotted line next to line 14.

Note: Use the **Capital Gain Tax Worksheet** on page 12 to figure your tax if your taxable income (Form 1040NR, line 36) is **more than:** \$45,925 if married filing separately, \$55,100 if single, or \$91,850 if filing as a qualifying widow(er).

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

Lines 16a and 16b—IRA Distributions.—Use lines 16a and 16b to report effectively connected payments (distributions) you received from your individual retirement arrangement (IRA). These include regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. But if this income is not effectively connected with your U.S. trade or business, report it on line 73. Generally, you will receive a **Form 1099-R** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1994 or an earlier year or you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 16a and 16b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 17a and 17b.

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 16b; **do not** make an entry on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

Caution: If you received an early distribution and the total distribution was not rolled over or you received an excess

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

1. Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion (see below) . . . **2.** _____
3. Age at annuity starting date (see this page): Enter:

55 and under	300	} 3. _____
56–60	260		
61–65	240		
66–70	170		
71 and older	120		
4. Divide line 2 by the number on line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986 **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 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 17b. Enter the total pension or annuity payments received in 1994 on Form 1040NR, line 17a.

distribution, you may have to pay additional tax. See the instructions for line 49 for details.

Nondeductible Contributions. If you made nondeductible contributions for any year, only part of your IRA distribution may be taxable. Get **Form 8606** to figure the taxable part of your IRA distribution. If you made any nondeductible contributions for 1994, you may need to make a special computation. Get **Pub. 590**, Individual Retirement Arrangements (IRAs), for details. Enter the total distribution on line 16a and the taxable part on line 16b.

IRA Rollovers. A rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if you ever make nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b. For more details, see Pub. 590.

Lines 17a and 17b—Pensions and Annuities.—Use lines 17a and 17b to report effectively connected pension and annuity payments you received, including payments (distributions) from retirement plans, life insurance annuity contracts, profit-sharing plans, and employee-savings plans. See page 9 for details on rollovers and lump-sum distributions. But if this income is not effectively connected with

your U.S. trade or business, report it on line 73.

Also use these lines to report disability pensions received after you reach the minimum retirement age set by your employer. Disability pensions received before you reach your employer's minimum retirement age are reported on line 8.

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

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

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

Do not use lines 17a and 17b 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 17a and 17b to report social security or railroad retirement benefits shown on **Forms SSA-1042S** and **RRB-1042S**. Instead, see the instructions on page 17.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to

additional taxes. For details, get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule).

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

- 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 1994.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, get Pub. 575 to see how to report your benefits.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, Pension General Rule (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 instead. See **Simplified General Rule** below.

You can ask the IRS to figure the taxable part for you for a \$50 fee. Submit your request before the due date of your return, including extensions. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may be able to report a lower taxable amount by using the General Rule or, if you qualify, the Simplified General Rule.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

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

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

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

If all four of the above apply, use the worksheet on this page to figure the taxable part of your pension or annuity. 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**, Tax Guide to U.S. Civil Service Retirement Benefits.

Caution: *If you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721. Do not use the one on page 8.*

Age at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

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

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify 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 distribution of cash or other assets from one retirement plan that is contributed to another plan. Use lines 17a and 17b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA.

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R**. If the total on line 17a (minus any contributions that were taxable to you when made) was rolled over, either directly or within 60 days of receiving the distribution, enter zero on line 17b. Otherwise, subtract the amount that was rolled over and any contributions that were taxable to you when made from the total on line 17a. Enter the results on line 17b. Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. 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, see the instructions for line 49.

Enter the total distribution on line 17a and the taxable part on line 17b. But you may pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you chose to use **Form 4972**, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. For details, get Form 4972.

Line 20—Unemployment Compensation.—Enter on line 20 any unemployment compensation (insurance) you received. By January 31, 1995, you should receive a **Form 1099-G** showing the total amount paid to you during 1994. This amount should be shown in box 1.

If you received an overpayment of unemployment compensation in 1994 and you repaid any of it in 1994, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20.

If, in 1994, you repaid unemployment compensation that you reported in an earlier year, see **Repayments** in **Pub. 525**, Taxable and Nontaxable Income.

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

Line 21—Other Income.—Use line 21 to report any other income effectively connected with your U.S. business that is not reported on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. Examples of **income to report** on line 21 are:

- Repayments of expenses you deducted in an earlier year if they reduced your tax.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.

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

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

Recapture of Clean-Fuel Vehicle Deduction. If you claimed this deduction in 1993 for property that no longer qualifies as clean-fuel vehicle property, you may have to include the amount deducted on line 21. For details, get **Pub. 535**, Business Expenses.

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1994, include it as a negative amount in parentheses on line 21. Attach a statement showing how you figured the

amount. Get **Pub. 536**, Net Operating Losses, for more details.

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

Adjustments

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

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

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

Special Rule for Married Individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 1994.

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

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

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

Line 25—Moving Expenses.—Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income. Expenses incurred in 1994 are deducted on this line. Expenses incurred before 1994 that were not previously deducted are only allowed as an itemized deduction on Schedule A.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. The deduction is generally limited to moves to or within the United States or its possessions. If you meet these requirements, get **Pub. 521**, Moving Expenses. Use Part I of **Form 3903**, Moving Expenses, to figure the amount to enter on this line.

Line 26—Self-Employed Health Insurance Deduction.—

Caution: *This deduction expired December 31, 1993. However, at the time these*

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

See the **Caution** in the instructions for line 26 before completing this worksheet.

1. Enter total payments made in 1994 for health insurance coverage for 1994 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. Multiply line 1 by 25% (.25) 2. _____
3. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 27 3. _____
4. **Self-employed health insurance deduction.** Enter the **smaller** of line 2 or line 3 here and on Form 1040NR, line 26 4. _____

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

instructions went to print, Congress was considering legislation that would allow a deduction for 1994. Get **Pub. 553, Highlights of 1994 Tax Changes, for later information about this deduction. You cannot take a deduction on this line unless it has been allowed by Congress before you file your return.**

If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 1994, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For more details, get **Pub. 535, Business Expenses.**

If you qualify to take the deduction, use the worksheet on this page to figure the amount you can deduct.

Line 27—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 27. Deduct payments for your employees on **Schedule C or F (Form 1040).**

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 27.

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

Line 28—Penalty on Early Withdrawal of Savings.—The **Form 1099-INT** or **Form 1099-OID** you received will show the amount of any penalty you were charged. Enter this amount on line 28.

Line 29—Scholarship and Fellowship Grants Excluded.—See the line 12 instructions and Pub. 519.

Line 30—Total Adjustments.—Include in the total on line 30 any of the following adjustments that are **related to your effectively connected income.**

Qualified Performing Artists. Include in the total on line 30 your performing-arts-related expenses from line 10 of **Form 2106**, Employee Business Expenses, or line 6 of **Form 2106-EZ**, Unreimbursed Employee Business Expenses. Enter the amount and "QPA" next to line 30.

Forestation or Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file **Schedule C, C-EZ, or F (Form 1040)** for this activity, include your deduction in the total on line 30. Enter the amount and "Reforestation" next to line 30.

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 30 the amount you repaid in 1994. Enter the amount and "Sub-pay TRA" next to line 30. Or, you may be able to claim a credit against your tax instead. Get Pub. 525 for more details.

Contributions to Section 501(c)(18) Pension Plans. The amount you contributed should be identified with code **H** in box 13 of your W-2 form. You may deduct the amount contributed subject to the limits explained under **Excess Salary Deferrals** on page 7. Include your deduction in the total on line 30. Enter the amount and "501(c)(18)" next to line 30.

Deduction for Clean-Fuel Vehicles. If you placed a vehicle in service in 1994 that uses a clean-burning fuel, you may be able to take this deduction. For details, including how to figure the deduction, get **Pub. 535, Business Expenses.** Include your deduction in the total on line 30. But if part of your deduction is claimed on **Schedule C, C-EZ, E, or F (Form 1040)**, subtract that part from your total deduction and

include only the balance on line 30. Enter the amount and "Clean-Fuel" on the dotted line next to line 30.

Adjusted Gross Income

If line 31 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045, Application for Tentative Refund.** For more details, get **Pub. 536, Net Operating Losses.**

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

Line 33—Itemized Deductions.—Enter total itemized deductions from Schedule A.

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

Line 35—Deduction for Exemptions.—You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

If you file as an **individual**, multiply \$2,450 by the total number of exemptions entered on line 7e. (If you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see Pub. 519.) But use the worksheet on the next page to figure the amount, if any, to enter on line 35 if your adjusted gross income from line 32 is more than—

- \$83,850 if you checked filing status box 3, 4, or 5.
- \$111,800 if you checked filing status box 1 or 2.
- \$167,700 if you checked filing status box 6.

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

Line 37—Tax.—To figure your tax, use one of the following methods.

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

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income (line 36) is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or you use the **Capital Gain Tax Worksheet.**

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

Use this worksheet **only** if the amount on Form 1040NR, line 32, is more than the dollar amount shown on line 3 below for your filing status.

1. Multiply \$2,450 by the total number of exemptions claimed on Form 1040NR, line 7e **1.** _____
 2. Enter the amount from Form 1040NR, line 32 **2.** _____
 3. Enter \$111,800 (\$83,850 if you checked filing status box 3, 4, or 5; \$167,700 if you checked filing status box 6). **3.** _____
 4. Subtract line 3 from line 2. If zero or less, **stop here**; enter the amount from line 1 above on Form 1040NR, line 35 **4.** _____
- Note:** If line 4 is more than \$122,500 (more than \$61,250 if you checked filing status box 3, 4, or 5), **stop here**; you **cannot** take a deduction for exemptions. Enter -0- on Form 1040NR, line 35.
5. Divide line 4 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) **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 35 **8.** _____

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

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1995, and who had more than \$1,200 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1994, do not use Form 8615 to figure the child's tax.

Credits

Line 40—Credit for Child and Dependent Care Expenses.—You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent who could not care for himself or herself. But to do so, the care must have been provided so that you could work or look for work and you must have had effectively connected income from a job or through self-employment.

Use **Form 2441** to figure the credit. If you received any dependent care benefits for 1994, you must file Form 2441 to figure the amount of benefits you can exclude from your income even if you cannot take the credit. For more details, including special rules for divorced or separated parents, see the Instructions for Form 2441 and **Pub. 503**, Child and Dependent Care Expenses.

Line 41—Foreign Tax Credit.—Form 1116 explains when you can take this credit for payment of income tax to a foreign country. To take it, you must report

income from foreign sources. See **Foreign Income Taxed by the United States** on page 5. You also must have paid or owe foreign tax on that income. Also, get **Pub. 514**, Foreign Tax Credit for Individuals.

Line 42—Other Credits.—Complete line 42 if you can take any of the following credits.

General Business Credit. If you have two or more of the following credits, a carryforward of any of these credits, or if any of the credits (other than the low-income housing credit) are from a passive activity, you must also complete **Form 3800**. Include on line 42 the amount from Form 3800 and check the "Form 3800" box. If you don't have to file Form 3800 and you have one of these credits, include on line 42 the amount of the credit. Check the "Form (specify)" box and enter the form number for that credit.

- Investment credit (Form 3468).
- Jobs credit (Form 5884).
- Credit for alcohol used as a fuel (Form 6478).
- Credit for increasing research activities (Form 6765).
- Low-income housing credit (Form 8586, Form 8609, and Schedule A (Form 8609)).
- Disabled access credit (Form 8826).
- Enhanced oil recovery credit (Form 8830).
- Renewable electricity production credit (Form 8835).
- Indian employment credit (Form 8845).
- Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846).
- Credit for contributions to selected community development corporations (Form 8847).

Empowerment Zone Employment Credit (Form 8844). Although this credit is part of the general business credit, it is not reported on Form 3800. If you can take this credit, check the "Form (specify)" box on line 42 and enter the form number.

Mortgage Interest Credit (Form 8396). If you were issued a mortgage credit certificate by a state or local government, get Form 8396 to see if you can take this credit. If you can, check the box for Form 8396 on line 42.

Credit for Prior Year Minimum Tax (Form 8801). If you paid alternative minimum tax in an earlier year, get Form 8801 to see if you can take this credit. If you can, check the box for Form 8801 on line 42.

Qualified Electric Vehicle Credit (Form 8834). If you placed a new electric vehicle in service in 1994, get Form 8834 to see if you can take this credit. If you can, check the "Form (specify)" box on line 42 and enter the form number.

Line 43.—If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take the **nonconventional source fuel credit**. If you can, attach a schedule showing how you figured the credit. Include the credit in the total for line 43. Enter the amount and "FNS" next to line 43.

Other Taxes

Line 45—Alternative Minimum Tax.—The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251** for individuals. If you are filing for an estate or trust, get **Schedule H (Form 1041)** and its instructions to see if you owe this tax.

If you are claiming a net operating loss deduction or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amounts on Form 1040NR, lines 33 and 35, plus the total of all adjustments and tax preference items that apply to you (see the list that begins below). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

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

Disposition of U.S. Real Property Interests. If you disposed of U.S. real property interests at a gain, you must make a special computation. Fill in Form 6251 through line 23. If your net gain from the disposition of U.S. real property interests and the amount on Form 6251, line 21, are BOTH greater than the amount on Form 6251, line 23, replace the amount on line 23 with the smaller of that net gain or the amount on line 21. Also, write "RPI"

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

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

You checked filing status box:	AND	Form 1040NR, line 36, is over:	You checked filing status box:	AND	Form 1040NR, line 36, is over:
1 or 2	.	\$55,100	3, 4, or 5	.	\$45,925
6	.	\$91,850			

1. Enter the amount from Form 1040NR, line 36 **1.** _____
2. If you are filing Schedule D, enter the **smaller** of Schedule D, line 17 or line 18. Otherwise, enter the capital gain distributions reported on Form 1040NR, line 14 **2.** _____
3. If you are filing Form 4952, enter the amount from Form 4952, line 4e **3.** _____
4. Subtract line 3 from line 2. If zero or less, **stop here**; you **cannot** use this worksheet to figure your tax. Instead, use the Tax Table or Tax Rate Schedules, whichever applies **4.** _____
5. Subtract line 4 from line 1 **5.** _____
6. Enter \$22,750 (\$19,000 if you checked filing status box 3, 4, or 5; \$38,000 if you checked filing status box 6) **6.** _____
7. Enter the **greater** of line 5 or line 6 **7.** _____
8. Subtract line 7 from line 1 **8.** _____
9. Figure the tax on the amount on line 7. Use the Tax Table or Tax Rate Schedules, whichever applies **9.** _____
10. Multiply line 8 by 28% (.28) **10.** _____
11. Add lines 9 and 10 **11.** _____
12. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies **12.** _____
13. **Tax.** Enter the **smaller** of line 11 or line 12 here and on Form 1040NR, line 37. Check the box for Capital Gain Tax Worksheet **13.** _____

on the dotted line next to line 23. Otherwise, do not change the amount on line 23. Fill in the rest of Form 6251 to see if you owe this tax.

Adjustments and Preferences:

1. Accelerated depreciation in excess of straightline.
2. Income from incentive stock options in excess of the amount reported on your return.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling costs.
5. Depletion.
6. Circulation expenditures.
7. Research and experimental expenditures.
8. Mining exploration and development costs.
9. Amortization of pollution-control facilities.
10. Income or (loss) from tax shelter farm activities.
11. Income or (loss) from passive activities.
12. Income from long-term contracts using the percentage-of-completion method.
13. Income from installment sales of certain property.

Note: Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040NR,

line 32, is more than the sum of \$1,000 plus the child's earned income.

Line 46—Recapture Taxes.—If you owe any of the following taxes, check the box(es) and include the tax on line 46.

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

Recapture of Low-Income Housing Credit. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe this tax. See **Form 8611** for details.

Recapture of Federal Mortgage Subsidy. If you sold your home in 1994 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe this tax. See **Form 8828** for details.

Recapture of Qualified Electric Vehicle Credit. If you claimed this credit in 1993 based on a vehicle that no longer qualifies, get **Pub. 535**, Business Expenses, to see if you owe this tax. If you do, include the tax on line 46 and write "QEV" next to the entry space.

Line 48—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, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the

unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the tax, get **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. Enter the tax on line 48. But to pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

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

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

1. You received any early distributions from a qualified retirement plan (including your IRA), annuity, or modified endowment contract (entered into after June 20, 1988).
2. You made excess contributions to your IRA.
3. You had excess accumulations in a qualified retirement plan.
4. You received any excess distributions from a qualified retirement plan.

If any of the above apply, get **Form 5329** and its instructions to see if you owe this tax and if you must file Form 5329. Enter the tax from Form 5329 on line 49. **However, if only** item 1 above applies to you **and** distribution code 1 is shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 49. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 49 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

Caution: Be sure to include on line 16b or line 17b of Form 1040NR or on Form 4972, whichever applies, the taxable part of any early distributions you received.

Line 50—Transportation Tax.—Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

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

1. You had a fixed place of business in the United States involved in the earning of transportation income, and
2. Substantially all of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of

Excess Social Security Tax Withheld Worksheet—Line 56
(keep for your records)

your 1993 return that you applied to your 1994 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 1994 and the name and social security number under which you made the payments.

Line 54—Earned Income Credit.—You may be able to take this credit if you checked filing status box 1, 2, or 6, and either of the following applies:

1. A child didn't live with you, you were at least age 25 at the end of 1994, you cannot be claimed as a dependent on another person's U.S. tax return, your main home was in the United States for over half of 1994, and the amount on line 32 and your earned income are each less than \$9,000.

2. A child lived with you in your main home in the United States for over half of 1994 and the amount on line 32 and your earned income are each less than \$23,755 (less than \$25,296 if more than one child lived with you). The child must be under age 19 or a full-time student under age 24 at the end of 1994 or any age and permanently and totally disabled.

For more details, see the Form 1040 instructions for line 56. If you can take the credit, use the **Earned Income Credit Worksheet** in the Form 1040 instructions to figure the amount to enter on line 54. If you have any nontaxable earned income, enter the amount and type of that income in the spaces provided on line 54. If you have a qualifying child, also complete and attach **Schedule EIC (Form 1040A or Form 1040)**.

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

Line 56—Excess Social Security and RRTA Tax Withheld.—

Excess Social Security Tax Withheld. If you had more than one employer for 1994 and your total wages were over \$60,600, too much social security tax may have been withheld. If so, you can take a credit for the excess amount on line 56. Use the worksheet on this page to figure the excess amount. The limit on the amount of wages subject to Medicare tax has been repealed.

If any one employer withheld more than \$3,757.20 of social security tax, you must ask that 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 1994 and your total compensation was over \$60,600, too much tier 1 tax may have been withheld. If your total compensation was over \$45,000, too much tier 2 tax may have been withheld. If so, you can take a credit for the excess amount on line 56. Get **Pub. 505**, Tax

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 \$3,757.20 for each employer. This tax should be shown in box 4 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 51 | 2. _____ |
| 3. Add lines 1 and 2. If \$3,757.20 or less, stop here ; you do not have any excess social security tax withheld | 3. _____ |
| 4. Social security tax limit | 4. <u>3,757.20</u> |
| 5. Excess social security tax withheld. Subtract line 4 from line 3. Enter the result here and on Form 1040NR, line 56 | 5. _____ |

business in the United States. See sections 887 and 863 for rules, definitions, and exceptions.

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

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

Line 51—Total Tax.—Include in the total on line 51 any of the following that apply.

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get **Pub. 560**, Retirement Plans for the Self-Employed, for more details. Include this penalty tax in your total for line 51. Enter the amount and "Section 72(m)(5)" on the dotted line next to line 51.

Advance Earned Income Credit (AEIC) Payments. If you received AEIC payments, include them in the total on line 51. Enter the amount and "AEIC" on the dotted line next to line 51. These payments should be shown in box 9 of your W-2 forms.

Uncollected Employee Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance. If you did not have enough wages to cover the social security and Medicare 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 13 of your Form W-2.

You may have to pay social security and Medicare or RRTA tax on part of the cost of group-term life insurance you had through a former employer. The amount of tax due should be identified with codes **M** and **N** in box 13 of your Form W-2.

Include this tax in the total for line 51. Enter the amount and "Uncollected Tax" on the dotted line next to line 51.

Golden Parachute Payments. These 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 20% tax on the payment.

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 13.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified. Multiply the excess payment by 20% to figure the tax.

Include the tax in the total for line 51. Enter the amount and "EPP" on the dotted line next to line 51.

Payments

Line 52—Federal Income Tax Withheld.—Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, and 1099-R**. Enter the total on line 52. The amount of Federal income tax withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 52 includes amounts withheld as shown on Form 1099-R, check the box on line 52 and attach the Form 1099-R. Also, include in the total for line 52 any tax withheld on scholarship or fellowship grants from Form 1042-S.

Backup Withholding. If you received a 1994 Form 1099 showing Federal income tax withheld (backup withholding) on dividends, interest income, or other income you received, include the amount withheld in the total on line 52. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms. Be sure to check the box on line 52.

Line 53—1994 Estimated Tax Payments.—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1994. Include any overpayment from

Withholding and Estimated Tax, to figure the excess amount. **Do not** use the worksheet on page 13.

If any one employer withheld more than \$3,757.20 of tier 1 tax or more than \$2,205.00 of tier 2 tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Line 57—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 on line 57 for Form 2439.

Credit for Federal Tax Paid on Fuels. If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks, attach **Form 4136**. Include the credit on line 57 and check the box for Form 4136.

Line 58—Credit for Amount Paid With Form 1040-C.—Enter any amount you paid with Form 1040-C for 1994.

Lines 59a and 59b—U.S. Tax Withheld at Source.—Enter on line 59a the amount you show on line 77. Enter on line 59b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805**, or similar form.

Lines 60a and 60b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.—Enter on line 60a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 60b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**.

Refund or Amount You Owe

Line 62—Amount Overpaid.—If line 62 is under \$1, we will send a refund only on written request.

Note: *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **1995 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 17.*

Line 63—Refund.—If you filed **Form 8841**, Deferral of Additional 1993 Taxes, with your 1993 return, you may be able to apply part or all of your refund to your installment that is due by either April 17, 1995, or June 15, 1995, depending on your filing requirement (see **When To File** on page 2). The most you can apply is the amount of your refund, reduced by any payments made after the due date. Also, you must file your 1994 return on or before its due date, including extensions.

Caution: *If you have any other outstanding Federal tax liability (including any other 1993 Federal income tax liability), any refund on your 1994 tax return will first be applied to such a liability before being applied to the installment due. This is true regardless of how you indicate to apply your refund. If the remaining refund is not*

*sufficient to cover the installment due, your installment payment election will be terminated. Any unpaid installments of the additional 1993 Federal income taxes will be due upon notice and demand from the IRS. In addition, you will owe interest and the failure to pay penalty on any remaining balance from the due date of the installment. Therefore, it may be to your advantage to use the separate payment option explained under **Payment of Deferred Additional 1993 Taxes** on page 1.*

To apply part or all of your refund, on the dotted line next to line 63 write the words "93 OBRA Install." and the amount you want applied. **Do not** reduce the amount on line 63 by the amount applied. If the amount you apply is less than the installment due, you may send a separate check for the balance, as explained on page 1. **Do not** include a check for the balance with your return.

Line 64—Applied to 1995 Estimated Tax.—Subtract line 63 from line 62 and enter the result on line 64. This is the amount that will be applied to your estimated tax for 1995. This election cannot be changed later.

Line 65—Amount You Owe.—Enclose in the envelope with your return a check or money order payable to the Internal Revenue Service for the full amount due when you file. **Do not** attach the payment to your return. Write your name, address, identifying or social security number, and "1994 Form 1040NR" on your payment. You do not have to pay if line 65 is under \$1.

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

Note: *If you owe tax for 1994, you may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1995. See **1995 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 17.*

Installment Payments. If you cannot pay the full amount shown on line 65 with your return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

Line 66—Estimated Tax Penalty.—You may owe this penalty if:

- Line 65 is at least \$500 and it is more than 10% of the tax shown on your return, or

- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

Get **Form 2210** (or **Form 2210-F** for farmers and fishermen) to see if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Because Form 2210 is complicated, if you want, the IRS will figure the penalty for you and send you a bill.

Figuring the Penalty. If you choose to figure the penalty yourself on Form 2210 (or 2210-F), enter the penalty on Form 1040NR, line 66. Add the penalty to any tax due and enter the total on line 65. If you are due a refund, subtract the penalty from the overpayment you show on line 62. **Do not** attach Form 2210 to your return; keep it for your records.

If you leave line 66 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 date of the bill.

Signature

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

Schedule A

Itemized Deductions

State and Local Income Taxes

Lines 1 through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 1994 on income connected with a U.S. trade or business. If, during 1994, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

Gifts to U.S. Charities

Lines 4 through 7

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

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

Contributions You MAY Deduct.—

Contributions may be in cash but be sure to keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given. Contributions may also be in the form of property or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the

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

If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you may deduct only the amount that is more than the value of the benefit. For example, if you paid \$70 to a charitable organization to attend a fundraising dinner and the value of the dinner was \$40, you may deduct only \$30.

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

In figuring whether a gift is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for 20 weeks for a total of \$500, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. Get **Pub. 526**, Charitable Contributions, if you made a separate gift of \$250 or more through payroll deduction.

1. The amount of any money contributed and a description (but not value) of any property donated.

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

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

Limit on the Amount You May Deduct. Get Pub. 526 to figure the amount of your deduction if **any** of the following apply:

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040NR, line 32.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040NR, line 32.
- You gave gifts of property that increased in value or gave gifts of the use of property.

You MAY NOT Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.

- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9) for details.
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of any benefit that you received in connection with a contribution to a charitable organization.

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

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

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

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

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

Note: If your total deduction for gifts of property is over \$500, or if you gave less than your entire interest in the property, or

you made a "qualified conservation contribution" under section 170(h), your records should contain additional information. See Pub. 526 for details.

Line 6.—Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details on how to figure a carryover.

Casualty and Theft Losses

Line 8

Use line 8 to report any casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Complete and attach **Form 4684**, Casualties and Thefts, to figure the amount of your loss to enter on line 8.

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

1. The amount of **each** separate casualty or theft loss is more than \$100, and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 32.

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

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

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

Losses You MAY NOT Deduct:

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

Miscellaneous Deductions

Lines 9 through 17

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

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income (AGI) from the total. You figure the 2% AGI limit on line 14.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 9. The limit also applies to certain

expenses you paid to produce or collect taxable income. These expenses are reported on lines 10 and 11.

Miscellaneous deductions that are not subject to the 2% limit are reported on lines 16 and 17. See the instructions for those lines.

For more details, get **Pub. 529**, Miscellaneous Deductions.

Examples of Expenses You May Not Deduct:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property. But see **Casualty and Theft Losses** on page 15 if you lost money because of the insolvency or bankruptcy of a financial institution.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Expenses of adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9.—Enter the total job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your W-2 form are not considered reimbursements.) But you **MUST** fill in and attach **Form 2106**, Employee Business Expenses, if **either** of the following applies:

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

If you used your own vehicle and **2** does not apply, you may be able to file **Form 2106-EZ**, Unreimbursed Employee Business Expenses, instead.

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

Examples of expenses to include on line 9 are:

- Travel, transportation, meal or entertainment expenses.
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.

- Uniforms your employers said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Business use of part of your home but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, get **Pub. 587**, Business Use of Your Home.
- Educational expenses you paid that were required by your employer, or by law or regulations, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, get **Pub. 508**, Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** above.

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

Line 11.—Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any expenses deducted elsewhere such as on **Schedule C, C-EZ, E, or F (Form 1040)**. List the type and amount of each expense on the dotted lines next to line 11. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 11.

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.

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

Line 16.—If you incurred moving expenses in a year before 1994, but did not deduct them on a prior year's return, you may be able to take this deduction. The move must have been in connection with employment that generates effectively connected income. The deduction is generally limited to moves to or within the United States or its possessions. For more details, get the Instructions for **Form 3903**, Moving Expenses.

Line 17.—Enter your total other miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 17. Enter one total on line 17. Examples of these expenses are:

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

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

Total Itemized Deductions

Line 18

If the amount on Form 1040NR, line 32, is over \$111,800 (over \$55,900 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet on this page to figure the amount to enter on line 18.

Itemized Deductions Worksheet—Line 18 (keep for your records)

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, 16, and 17	1. _____
2. Enter the amount on Schedule A, line 8	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 18	3. _____
4. Multiply line 3 above by 80% (.80)	4. _____
5. Enter the amount from Form 1040NR, line 32	5. _____
6. Enter \$111,800 (\$55,900 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 18	7. _____
8. Multiply line 7 above by 3% (.03)	8. _____
9. Enter the smaller of line 4 or line 8	9. _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 18	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 following items are generally taxed at 30% if they are not effectively connected with your U.S. trade or business. The rate may be lower for you if your country and the United States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes which countries have such treaties and what the rates are.

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

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

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

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

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

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

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

4. Capital gains in excess of capital losses from U.S. sources during 1994. Include these gains only if you were in the United States at least 183 days during 1994. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

If you had a gain or loss on disposing of a U.S. real property interest, see

Dispositions of U.S. Real Property Interests on page 4.

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

Social Security Benefits (and Tier 1 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. It is subject to the 30% tax rate, unless exempt or taxed at a reduced rate under a U.S. tax treaty. Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do not include any Supplemental Security Income (SSI) payments.

By January 31, 1995, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1994, and the amount of any social security benefits you repaid in 1994. 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 74 of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

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

Other Information (Page 5)

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 **Form 8833**, Treaty-Based Return Position Disclosure Under Section

6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

Reminders

Sign and Date Your Return

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

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

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

Child's Return.—If your child cannot sign 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 return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

Address Change

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

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

1995 Income Tax Withholding and Estimated Tax Payments for Individuals

If the amount you owe (line 65) is large, or the amount you overpaid (line 62) is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay.

In general, you do not have to make estimated tax payments if you expect that your 1995 Form 1040NR will show a tax refund or a tax balance due the IRS of less

than \$500. If your total estimated tax (including any alternative minimum tax) for 1995 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 1995 and you must pay estimated tax, use **Form 1040-ES**.

Records You Should Keep

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

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506**.

Amended Return

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

Interest and Penalties

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

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).

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

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

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR, page 2. Do not include the interest or penalty amounts in the Amount You Owe on line 65.*

Estimated Tax Penalty.—If line 65 is at least \$500 and it is more than 10% of the tax shown on line 51 of your return, you may owe this penalty. Also, the penalty may be due if you underpaid your 1994 estimated tax liability for any payment period. For more details, see the instructions for line 66.

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

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

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct

this gift on your 1995 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.

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

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service 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 the 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. For more details, get **Pub. 1546**.

1994 Tax Table

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

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 36 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount he must enter on line 37 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
			Your tax is—	
25,200	25,250	4,106	3,784	4,593
25,250	25,300	4,120	3,791	4,607
25,300	25,350	4,134	<u>3,799</u>	4,621
25,350	25,400	4,148	3,806	4,635

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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	2,554	20,000	20,050	3,004	3,004	3,137
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,151
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,165
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,179
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,193
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,207
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,221
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,235
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,249
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,263
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,277
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,291
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,305
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,319
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,333
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,347
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,361
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,375
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,389
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,403
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,417
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,431
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,445
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,459
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,473
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,487
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,501
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,515
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,529
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,543
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,557
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,571
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,585
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,599
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,613
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,627
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,641
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,655
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,669
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,683
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,857	22,000	22,050	3,304	3,304	3,697
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,871	22,050	22,100	3,311	3,311	3,711
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,885	22,100	22,150	3,319	3,319	3,725
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,899	22,150	22,200	3,326	3,326	3,739
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,913	22,200	22,250	3,334	3,334	3,753
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,927	22,250	22,300	3,341	3,341	3,767
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,941	22,300	22,350	3,349	3,349	3,781
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,955	22,350	22,400	3,356	3,356	3,795
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,969	22,400	22,450	3,364	3,364	3,809
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,983	22,450	22,500	3,371	3,371	3,823
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,997	22,500	22,550	3,379	3,379	3,837
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,011	22,550	22,600	3,386	3,386	3,851
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,025	22,600	22,650	3,394	3,394	3,865
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,039	22,650	22,700	3,401	3,401	3,879
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,053	22,700	22,750	3,409	3,409	3,893
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,067	22,750	22,800	3,420	3,416	3,907
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,081	22,800	22,850	3,434	3,424	3,921
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,095	22,850	22,900	3,448	3,431	3,935
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,109	22,900	22,950	3,462	3,439	3,949
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,123	22,950	23,000	3,476	3,446	3,963

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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	3,490	3,454	3,977	26,000	26,050	4,330	3,904	4,817	29,000	29,050	5,170	4,354	5,657
23,050	23,100	3,504	3,461	3,991	26,050	26,100	4,344	3,911	4,831	29,050	29,100	5,184	4,361	5,671
23,100	23,150	3,518	3,469	4,005	26,100	26,150	4,358	3,919	4,845	29,100	29,150	5,198	4,369	5,685
23,150	23,200	3,532	3,476	4,019	26,150	26,200	4,372	3,926	4,859	29,150	29,200	5,212	4,376	5,699
23,200	23,250	3,546	3,484	4,033	26,200	26,250	4,386	3,934	4,873	29,200	29,250	5,226	4,384	5,713
23,250	23,300	3,560	3,491	4,047	26,250	26,300	4,400	3,941	4,887	29,250	29,300	5,240	4,391	5,727
23,300	23,350	3,574	3,499	4,061	26,300	26,350	4,414	3,949	4,901	29,300	29,350	5,254	4,399	5,741
23,350	23,400	3,588	3,506	4,075	26,350	26,400	4,428	3,956	4,915	29,350	29,400	5,268	4,406	5,755
23,400	23,450	3,602	3,514	4,089	26,400	26,450	4,442	3,964	4,929	29,400	29,450	5,282	4,414	5,769
23,450	23,500	3,616	3,521	4,103	26,450	26,500	4,456	3,971	4,943	29,450	29,500	5,296	4,421	5,783
23,500	23,550	3,630	3,529	4,117	26,500	26,550	4,470	3,979	4,957	29,500	29,550	5,310	4,429	5,797
23,550	23,600	3,644	3,536	4,131	26,550	26,600	4,484	3,986	4,971	29,550	29,600	5,324	4,436	5,811
23,600	23,650	3,658	3,544	4,145	26,600	26,650	4,498	3,994	4,985	29,600	29,650	5,338	4,444	5,825
23,650	23,700	3,672	3,551	4,159	26,650	26,700	4,512	4,001	4,999	29,650	29,700	5,352	4,451	5,839
23,700	23,750	3,686	3,559	4,173	26,700	26,750	4,526	4,009	5,013	29,700	29,750	5,366	4,459	5,853
23,750	23,800	3,700	3,566	4,187	26,750	26,800	4,540	4,016	5,027	29,750	29,800	5,380	4,466	5,867
23,800	23,850	3,714	3,574	4,201	26,800	26,850	4,554	4,024	5,041	29,800	29,850	5,394	4,474	5,881
23,850	23,900	3,728	3,581	4,215	26,850	26,900	4,568	4,031	5,055	29,850	29,900	5,408	4,481	5,895
23,900	23,950	3,742	3,589	4,229	26,900	26,950	4,582	4,039	5,069	29,900	29,950	5,422	4,489	5,909
23,950	24,000	3,756	3,596	4,243	26,950	27,000	4,596	4,046	5,083	29,950	30,000	5,436	4,496	5,923
24,000					27,000					30,000				
24,000	24,050	3,770	3,604	4,257	27,000	27,050	4,610	4,054	5,097	30,000	30,050	5,450	4,504	5,937
24,050	24,100	3,784	3,611	4,271	27,050	27,100	4,624	4,061	5,111	30,050	30,100	5,464	4,511	5,951
24,100	24,150	3,798	3,619	4,285	27,100	27,150	4,638	4,069	5,125	30,100	30,150	5,478	4,519	5,965
24,150	24,200	3,812	3,626	4,299	27,150	27,200	4,652	4,076	5,139	30,150	30,200	5,492	4,526	5,979
24,200	24,250	3,826	3,634	4,313	27,200	27,250	4,666	4,084	5,153	30,200	30,250	5,506	4,534	5,993
24,250	24,300	3,840	3,641	4,327	27,250	27,300	4,680	4,091	5,167	30,250	30,300	5,520	4,541	6,007
24,300	24,350	3,854	3,649	4,341	27,300	27,350	4,694	4,099	5,181	30,300	30,350	5,534	4,549	6,021
24,350	24,400	3,868	3,656	4,355	27,350	27,400	4,708	4,106	5,195	30,350	30,400	5,548	4,556	6,035
24,400	24,450	3,882	3,664	4,369	27,400	27,450	4,722	4,114	5,209	30,400	30,450	5,562	4,564	6,049
24,450	24,500	3,896	3,671	4,383	27,450	27,500	4,736	4,121	5,223	30,450	30,500	5,576	4,571	6,063
24,500	24,550	3,910	3,679	4,397	27,500	27,550	4,750	4,129	5,237	30,500	30,550	5,590	4,579	6,077
24,550	24,600	3,924	3,686	4,411	27,550	27,600	4,764	4,136	5,251	30,550	30,600	5,604	4,586	6,091
24,600	24,650	3,938	3,694	4,425	27,600	27,650	4,778	4,144	5,265	30,600	30,650	5,618	4,594	6,105
24,650	24,700	3,952	3,701	4,439	27,650	27,700	4,792	4,151	5,279	30,650	30,700	5,632	4,601	6,119
24,700	24,750	3,966	3,709	4,453	27,700	27,750	4,806	4,159	5,293	30,700	30,750	5,646	4,609	6,133
24,750	24,800	3,980	3,716	4,467	27,750	27,800	4,820	4,166	5,307	30,750	30,800	5,660	4,616	6,147
24,800	24,850	3,994	3,724	4,481	27,800	27,850	4,834	4,174	5,321	30,800	30,850	5,674	4,624	6,161
24,850	24,900	4,008	3,731	4,495	27,850	27,900	4,848	4,181	5,335	30,850	30,900	5,688	4,631	6,175
24,900	24,950	4,022	3,739	4,509	27,900	27,950	4,862	4,189	5,349	30,900	30,950	5,702	4,639	6,189
24,950	25,000	4,036	3,746	4,523	27,950	28,000	4,876	4,196	5,363	30,950	31,000	5,716	4,646	6,203
25,000					28,000					31,000				
25,000	25,050	4,050	3,754	4,537	28,000	28,050	4,890	4,204	5,377	31,000	31,050	5,730	4,654	6,217
25,050	25,100	4,064	3,761	4,551	28,050	28,100	4,904	4,211	5,391	31,050	31,100	5,744	4,661	6,231
25,100	25,150	4,078	3,769	4,565	28,100	28,150	4,918	4,219	5,405	31,100	31,150	5,758	4,669	6,245
25,150	25,200	4,092	3,776	4,579	28,150	28,200	4,932	4,226	5,419	31,150	31,200	5,772	4,676	6,259
25,200	25,250	4,106	3,784	4,593	28,200	28,250	4,946	4,234	5,433	31,200	31,250	5,786	4,684	6,273
25,250	25,300	4,120	3,791	4,607	28,250	28,300	4,960	4,241	5,447	31,250	31,300	5,800	4,691	6,287
25,300	25,350	4,134	3,799	4,621	28,300	28,350	4,974	4,249	5,461	31,300	31,350	5,814	4,699	6,301
25,350	25,400	4,148	3,806	4,635	28,350	28,400	4,988	4,256	5,475	31,350	31,400	5,828	4,706	6,315
25,400	25,450	4,162	3,814	4,649	28,400	28,450	5,002	4,264	5,489	31,400	31,450	5,842	4,714	6,329
25,450	25,500	4,176	3,821	4,663	28,450	28,500	5,016	4,271	5,503	31,450	31,500	5,856	4,721	6,343
25,500	25,550	4,190	3,829	4,677	28,500	28,550	5,030	4,279	5,517	31,500	31,550	5,870	4,729	6,357
25,550	25,600	4,204	3,836	4,691	28,550	28,600	5,044	4,286	5,531	31,550	31,600	5,884	4,736	6,371
25,600	25,650	4,218	3,844	4,705	28,600	28,650	5,058	4,294	5,545	31,600	31,650	5,898	4,744	6,385
25,650	25,700	4,232	3,851	4,719	28,650	28,700	5,072	4,301	5,559	31,650	31,700	5,912	4,751	6,399
25,700	25,750	4,246	3,859	4,733	28,700	28,750	5,086	4,309	5,573	31,700	31,750	5,926	4,759	6,413
25,750	25,800	4,260	3,866	4,747	28,750	28,800	5,100	4,316	5,587	31,750	31,800	5,940	4,766	6,427
25,800	25,850	4,274	3,874	4,761	28,800	28,850	5,114	4,324	5,601	31,800	31,850	5,954	4,774	6,441
25,850	25,900	4,288	3,881	4,775	28,850	28,900	5,128	4,331	5,615	31,850	31,900	5,968	4,781	6,455
25,900	25,950	4,302	3,889	4,789	28,900	28,950	5,142	4,339	5,629	31,900	31,950	5,982	4,789	6,469
25,950	26,000	4,316	3,896	4,803	28,950	29,000	5,156	4,346	5,643	31,950	32,000	5,996	4,796	6,483

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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	6,010	4,804	6,497	35,000	35,050	6,850	5,254	7,337	38,000	38,050	7,690	5,707	8,177
32,050	32,100	6,024	4,811	6,511	35,050	35,100	6,864	5,261	7,351	38,050	38,100	7,704	5,721	8,191
32,100	32,150	6,038	4,819	6,525	35,100	35,150	6,878	5,269	7,365	38,100	38,150	7,718	5,735	8,205
32,150	32,200	6,052	4,826	6,539	35,150	35,200	6,892	5,276	7,379	38,150	38,200	7,732	5,749	8,219
32,200	32,250	6,066	4,834	6,553	35,200	35,250	6,906	5,284	7,393	38,200	38,250	7,746	5,763	8,233
32,250	32,300	6,080	4,841	6,567	35,250	35,300	6,920	5,291	7,407	38,250	38,300	7,760	5,777	8,247
32,300	32,350	6,094	4,849	6,581	35,300	35,350	6,934	5,299	7,421	38,300	38,350	7,774	5,791	8,261
32,350	32,400	6,108	4,856	6,595	35,350	35,400	6,948	5,306	7,435	38,350	38,400	7,788	5,805	8,275
32,400	32,450	6,122	4,864	6,609	35,400	35,450	6,962	5,314	7,449	38,400	38,450	7,802	5,819	8,289
32,450	32,500	6,136	4,871	6,623	35,450	35,500	6,976	5,321	7,463	38,450	38,500	7,816	5,833	8,303
32,500	32,550	6,150	4,879	6,637	35,500	35,550	6,990	5,329	7,477	38,500	38,550	7,830	5,847	8,317
32,550	32,600	6,164	4,886	6,651	35,550	35,600	7,004	5,336	7,491	38,550	38,600	7,844	5,861	8,331
32,600	32,650	6,178	4,894	6,665	35,600	35,650	7,018	5,344	7,505	38,600	38,650	7,858	5,875	8,345
32,650	32,700	6,192	4,901	6,679	35,650	35,700	7,032	5,351	7,519	38,650	38,700	7,872	5,889	8,359
32,700	32,750	6,206	4,909	6,693	35,700	35,750	7,046	5,359	7,533	38,700	38,750	7,886	5,903	8,373
32,750	32,800	6,220	4,916	6,707	35,750	35,800	7,060	5,366	7,547	38,750	38,800	7,900	5,917	8,387
32,800	32,850	6,234	4,924	6,721	35,800	35,850	7,074	5,374	7,561	38,800	38,850	7,914	5,931	8,401
32,850	32,900	6,248	4,931	6,735	35,850	35,900	7,088	5,381	7,575	38,850	38,900	7,928	5,945	8,415
32,900	32,950	6,262	4,939	6,749	35,900	35,950	7,102	5,389	7,589	38,900	38,950	7,942	5,959	8,429
32,950	33,000	6,276	4,946	6,763	35,950	36,000	7,116	5,396	7,603	38,950	39,000	7,956	5,973	8,443
33,000					36,000					39,000				
33,000	33,050	6,290	4,954	6,777	36,000	36,050	7,130	5,404	7,617	39,000	39,050	7,970	5,987	8,457
33,050	33,100	6,304	4,961	6,791	36,050	36,100	7,144	5,411	7,631	39,050	39,100	7,984	6,001	8,471
33,100	33,150	6,318	4,969	6,805	36,100	36,150	7,158	5,419	7,645	39,100	39,150	7,998	6,015	8,485
33,150	33,200	6,332	4,976	6,819	36,150	36,200	7,172	5,426	7,659	39,150	39,200	8,012	6,029	8,499
33,200	33,250	6,346	4,984	6,833	36,200	36,250	7,186	5,434	7,673	39,200	39,250	8,026	6,043	8,513
33,250	33,300	6,360	4,991	6,847	36,250	36,300	7,200	5,441	7,687	39,250	39,300	8,040	6,057	8,527
33,300	33,350	6,374	4,999	6,861	36,300	36,350	7,214	5,449	7,701	39,300	39,350	8,054	6,071	8,541
33,350	33,400	6,388	5,006	6,875	36,350	36,400	7,228	5,456	7,715	39,350	39,400	8,068	6,085	8,555
33,400	33,450	6,402	5,014	6,889	36,400	36,450	7,242	5,464	7,729	39,400	39,450	8,082	6,099	8,569
33,450	33,500	6,416	5,021	6,903	36,450	36,500	7,256	5,471	7,743	39,450	39,500	8,096	6,113	8,583
33,500	33,550	6,430	5,029	6,917	36,500	36,550	7,270	5,479	7,757	39,500	39,550	8,110	6,127	8,597
33,550	33,600	6,444	5,036	6,931	36,550	36,600	7,284	5,486	7,771	39,550	39,600	8,124	6,141	8,611
33,600	33,650	6,458	5,044	6,945	36,600	36,650	7,298	5,494	7,785	39,600	39,650	8,138	6,155	8,625
33,650	33,700	6,472	5,051	6,959	36,650	36,700	7,312	5,501	7,799	39,650	39,700	8,152	6,169	8,639
33,700	33,750	6,486	5,059	6,973	36,700	36,750	7,326	5,509	7,813	39,700	39,750	8,166	6,183	8,653
33,750	33,800	6,500	5,066	6,987	36,750	36,800	7,340	5,516	7,827	39,750	39,800	8,180	6,197	8,667
33,800	33,850	6,514	5,074	7,001	36,800	36,850	7,354	5,524	7,841	39,800	39,850	8,194	6,211	8,681
33,850	33,900	6,528	5,081	7,015	36,850	36,900	7,368	5,531	7,855	39,850	39,900	8,208	6,225	8,695
33,900	33,950	6,542	5,089	7,029	36,900	36,950	7,382	5,539	7,869	39,900	39,950	8,222	6,239	8,709
33,950	34,000	6,556	5,096	7,043	36,950	37,000	7,396	5,546	7,883	39,950	40,000	8,236	6,253	8,723
34,000					37,000					40,000				
34,000	34,050	6,570	5,104	7,057	37,000	37,050	7,410	5,554	7,897	40,000	40,050	8,250	6,267	8,737
34,050	34,100	6,584	5,111	7,071	37,050	37,100	7,424	5,561	7,911	40,050	40,100	8,264	6,281	8,751
34,100	34,150	6,598	5,119	7,085	37,100	37,150	7,438	5,569	7,925	40,100	40,150	8,278	6,295	8,765
34,150	34,200	6,612	5,126	7,099	37,150	37,200	7,452	5,576	7,939	40,150	40,200	8,292	6,309	8,779
34,200	34,250	6,626	5,134	7,113	37,200	37,250	7,466	5,584	7,953	40,200	40,250	8,306	6,323	8,793
34,250	34,300	6,640	5,141	7,127	37,250	37,300	7,480	5,591	7,967	40,250	40,300	8,320	6,337	8,807
34,300	34,350	6,654	5,149	7,141	37,300	37,350	7,494	5,599	7,981	40,300	40,350	8,334	6,351	8,821
34,350	34,400	6,668	5,156	7,155	37,350	37,400	7,508	5,606	7,995	40,350	40,400	8,348	6,365	8,835
34,400	34,450	6,682	5,164	7,169	37,400	37,450	7,522	5,614	8,009	40,400	40,450	8,362	6,379	8,849
34,450	34,500	6,696	5,171	7,183	37,450	37,500	7,536	5,621	8,023	40,450	40,500	8,376	6,393	8,863
34,500	34,550	6,710	5,179	7,197	37,500	37,550	7,550	5,629	8,037	40,500	40,550	8,390	6,407	8,877
34,550	34,600	6,724	5,186	7,211	37,550	37,600	7,564	5,636	8,051	40,550	40,600	8,404	6,421	8,891
34,600	34,650	6,738	5,194	7,225	37,600	37,650	7,578	5,644	8,065	40,600	40,650	8,418	6,435	8,905
34,650	34,700	6,752	5,201	7,239	37,650	37,700	7,592	5,651	8,079	40,650	40,700	8,432	6,449	8,919
34,700	34,750	6,766	5,209	7,253	37,700	37,750	7,606	5,659	8,093	40,700	40,750	8,446	6,463	8,933
34,750	34,800	6,780	5,216	7,267	37,750	37,800	7,620	5,666	8,107	40,750	40,800	8,460	6,477	8,947
34,800	34,850	6,794	5,224	7,281	37,800	37,850	7,634	5,674	8,121	40,800	40,850	8,474	6,491	8,961
34,850	34,900	6,808	5,231	7,295	37,850	37,900	7,648	5,681	8,135	40,850	40,900	8,488	6,505	8,975
34,900	34,950	6,822	5,239	7,309	37,900	37,950	7,662	5,689	8,149	40,900	40,950	8,502	6,519	8,989
34,950	35,000	6,836	5,246	7,323	37,950	38,000	7,676	5,696	8,163	40,950	41,000	8,516	6,533	9,003

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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	8,530	6,547	9,017	44,000	44,050	9,370	7,387	9,857	47,000	47,050	10,210	8,227	10,730
41,050	41,100	8,544	6,561	9,031	44,050	44,100	9,384	7,401	9,871	47,050	47,100	10,224	8,241	10,746
41,100	41,150	8,558	6,575	9,045	44,100	44,150	9,398	7,415	9,885	47,100	47,150	10,238	8,255	10,761
41,150	41,200	8,572	6,589	9,059	44,150	44,200	9,412	7,429	9,899	47,150	47,200	10,252	8,269	10,777
41,200	41,250	8,586	6,603	9,073	44,200	44,250	9,426	7,443	9,913	47,200	47,250	10,266	8,283	10,792
41,250	41,300	8,600	6,617	9,087	44,250	44,300	9,440	7,457	9,927	47,250	47,300	10,280	8,297	10,808
41,300	41,350	8,614	6,631	9,101	44,300	44,350	9,454	7,471	9,941	47,300	47,350	10,294	8,311	10,823
41,350	41,400	8,628	6,645	9,115	44,350	44,400	9,468	7,485	9,955	47,350	47,400	10,308	8,325	10,839
41,400	41,450	8,642	6,659	9,129	44,400	44,450	9,482	7,499	9,969	47,400	47,450	10,322	8,339	10,854
41,450	41,500	8,656	6,673	9,143	44,450	44,500	9,496	7,513	9,983	47,450	47,500	10,336	8,353	10,870
41,500	41,550	8,670	6,687	9,157	44,500	44,550	9,510	7,527	9,997	47,500	47,550	10,350	8,367	10,885
41,550	41,600	8,684	6,701	9,171	44,550	44,600	9,524	7,541	10,011	47,550	47,600	10,364	8,381	10,901
41,600	41,650	8,698	6,715	9,185	44,600	44,650	9,538	7,555	10,025	47,600	47,650	10,378	8,395	10,916
41,650	41,700	8,712	6,729	9,199	44,650	44,700	9,552	7,569	10,039	47,650	47,700	10,392	8,409	10,932
41,700	41,750	8,726	6,743	9,213	44,700	44,750	9,566	7,583	10,053	47,700	47,750	10,406	8,423	10,947
41,750	41,800	8,740	6,757	9,227	44,750	44,800	9,580	7,597	10,067	47,750	47,800	10,420	8,437	10,963
41,800	41,850	8,754	6,771	9,241	44,800	44,850	9,594	7,611	10,081	47,800	47,850	10,434	8,451	10,978
41,850	41,900	8,768	6,785	9,255	44,850	44,900	9,608	7,625	10,095	47,850	47,900	10,448	8,465	10,994
41,900	41,950	8,782	6,799	9,269	44,900	44,950	9,622	7,639	10,109	47,900	47,950	10,462	8,479	11,009
41,950	42,000	8,796	6,813	9,283	44,950	45,000	9,636	7,653	10,123	47,950	48,000	10,476	8,493	11,025
42,000					45,000					48,000				
42,000	42,050	8,810	6,827	9,297	45,000	45,050	9,650	7,667	10,137	48,000	48,050	10,490	8,507	11,040
42,050	42,100	8,824	6,841	9,311	45,050	45,100	9,664	7,681	10,151	48,050	48,100	10,504	8,521	11,056
42,100	42,150	8,838	6,855	9,325	45,100	45,150	9,678	7,695	10,165	48,100	48,150	10,518	8,535	11,071
42,150	42,200	8,852	6,869	9,339	45,150	45,200	9,692	7,709	10,179	48,150	48,200	10,532	8,549	11,087
42,200	42,250	8,866	6,883	9,353	45,200	45,250	9,706	7,723	10,193	48,200	48,250	10,546	8,563	11,102
42,250	42,300	8,880	6,897	9,367	45,250	45,300	9,720	7,737	10,207	48,250	48,300	10,560	8,577	11,118
42,300	42,350	8,894	6,911	9,381	45,300	45,350	9,734	7,751	10,221	48,300	48,350	10,574	8,591	11,133
42,350	42,400	8,908	6,925	9,395	45,350	45,400	9,748	7,765	10,235	48,350	48,400	10,588	8,605	11,149
42,400	42,450	8,922	6,939	9,409	45,400	45,450	9,762	7,779	10,249	48,400	48,450	10,602	8,619	11,164
42,450	42,500	8,936	6,953	9,423	45,450	45,500	9,776	7,793	10,263	48,450	48,500	10,616	8,633	11,180
42,500	42,550	8,950	6,967	9,437	45,500	45,550	9,790	7,807	10,277	48,500	48,550	10,630	8,647	11,195
42,550	42,600	8,964	6,981	9,451	45,550	45,600	9,804	7,821	10,291	48,550	48,600	10,644	8,661	11,211
42,600	42,650	8,978	6,995	9,465	45,600	45,650	9,818	7,835	10,305	48,600	48,650	10,658	8,675	11,226
42,650	42,700	8,992	7,009	9,479	45,650	45,700	9,832	7,849	10,319	48,650	48,700	10,672	8,689	11,242
42,700	42,750	9,006	7,023	9,493	45,700	45,750	9,846	7,863	10,333	48,700	48,750	10,686	8,703	11,257
42,750	42,800	9,020	7,037	9,507	45,750	45,800	9,860	7,877	10,347	48,750	48,800	10,700	8,717	11,273
42,800	42,850	9,034	7,051	9,521	45,800	45,850	9,874	7,891	10,361	48,800	48,850	10,714	8,731	11,288
42,850	42,900	9,048	7,065	9,535	45,850	45,900	9,888	7,905	10,375	48,850	48,900	10,728	8,745	11,304
42,900	42,950	9,062	7,079	9,549	45,900	45,950	9,902	7,919	10,389	48,900	48,950	10,742	8,759	11,319
42,950	43,000	9,076	7,093	9,563	45,950	46,000	9,916	7,933	10,405	48,950	49,000	10,756	8,773	11,335
43,000					46,000					49,000				
43,000	43,050	9,090	7,107	9,577	46,000	46,050	9,930	7,947	10,420	49,000	49,050	10,770	8,787	11,350
43,050	43,100	9,104	7,121	9,591	46,050	46,100	9,944	7,961	10,436	49,050	49,100	10,784	8,801	11,366
43,100	43,150	9,118	7,135	9,605	46,100	46,150	9,958	7,975	10,451	49,100	49,150	10,798	8,815	11,381
43,150	43,200	9,132	7,149	9,619	46,150	46,200	9,972	7,989	10,467	49,150	49,200	10,812	8,829	11,397
43,200	43,250	9,146	7,163	9,633	46,200	46,250	9,986	8,003	10,482	49,200	49,250	10,826	8,843	11,412
43,250	43,300	9,160	7,177	9,647	46,250	46,300	10,000	8,017	10,498	49,250	49,300	10,840	8,857	11,428
43,300	43,350	9,174	7,191	9,661	46,300	46,350	10,014	8,031	10,513	49,300	49,350	10,854	8,871	11,443
43,350	43,400	9,188	7,205	9,675	46,350	46,400	10,028	8,045	10,529	49,350	49,400	10,868	8,885	11,459
43,400	43,450	9,202	7,219	9,689	46,400	46,450	10,042	8,059	10,544	49,400	49,450	10,882	8,899	11,474
43,450	43,500	9,216	7,233	9,703	46,450	46,500	10,056	8,073	10,560	49,450	49,500	10,896	8,913	11,490
43,500	43,550	9,230	7,247	9,717	46,500	46,550	10,070	8,087	10,575	49,500	49,550	10,910	8,927	11,505
43,550	43,600	9,244	7,261	9,731	46,550	46,600	10,084	8,101	10,591	49,550	49,600	10,924	8,941	11,521
43,600	43,650	9,258	7,275	9,745	46,600	46,650	10,098	8,115	10,606	49,600	49,650	10,938	8,955	11,536
43,650	43,700	9,272	7,289	9,759	46,650	46,700	10,112	8,129	10,622	49,650	49,700	10,952	8,969	11,552
43,700	43,750	9,286	7,303	9,773	46,700	46,750	10,126	8,143	10,637	49,700	49,750	10,966	8,983	11,567
43,750	43,800	9,300	7,317	9,787	46,750	46,800	10,140	8,157	10,653	49,750	49,800	10,980	8,997	11,583
43,800	43,850	9,314	7,331	9,801	46,800	46,850	10,154	8,171	10,668	49,800	49,850	10,994	9,011	11,598
43,850	43,900	9,328	7,345	9,815	46,850	46,900	10,168	8,185	10,684	49,850	49,900	11,008	9,025	11,614
43,900	43,950	9,342	7,359	9,829	46,900	46,950	10,182	8,199	10,699	49,900	49,950	11,022	9,039	11,629
43,950	44,000	9,356	7,373	9,843	46,950	47,000	10,196	8,213	10,715	49,950	50,000	11,036	9,053	11,645

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
50,000					53,000					56,000				
50,000	50,050	11,050	9,067	11,660	53,000	53,050	11,890	9,907	12,590	56,000	56,050	12,757	10,747	13,520
50,050	50,100	11,064	9,081	11,676	53,050	53,100	11,904	9,921	12,606	56,050	56,100	12,773	10,761	13,536
50,100	50,150	11,078	9,095	11,691	53,100	53,150	11,918	9,935	12,621	56,100	56,150	12,788	10,775	13,551
50,150	50,200	11,092	9,109	11,707	53,150	53,200	11,932	9,949	12,637	56,150	56,200	12,804	10,789	13,567
50,200	50,250	11,106	9,123	11,722	53,200	53,250	11,946	9,963	12,652	56,200	56,250	12,819	10,803	13,582
50,250	50,300	11,120	9,137	11,738	53,250	53,300	11,960	9,977	12,668	56,250	56,300	12,835	10,817	13,598
50,300	50,350	11,134	9,151	11,753	53,300	53,350	11,974	9,991	12,683	56,300	56,350	12,850	10,831	13,613
50,350	50,400	11,148	9,165	11,769	53,350	53,400	11,988	10,005	12,699	56,350	56,400	12,866	10,845	13,629
50,400	50,450	11,162	9,179	11,784	53,400	53,450	12,002	10,019	12,714	56,400	56,450	12,881	10,859	13,644
50,450	50,500	11,176	9,193	11,800	53,450	53,500	12,016	10,033	12,730	56,450	56,500	12,897	10,873	13,660
50,500	50,550	11,190	9,207	11,815	53,500	53,550	12,030	10,047	12,745	56,500	56,550	12,912	10,887	13,675
50,550	50,600	11,204	9,221	11,831	53,550	53,600	12,044	10,061	12,761	56,550	56,600	12,928	10,901	13,691
50,600	50,650	11,218	9,235	11,846	53,600	53,650	12,058	10,075	12,776	56,600	56,650	12,943	10,915	13,706
50,650	50,700	11,232	9,249	11,862	53,650	53,700	12,072	10,089	12,792	56,650	56,700	12,959	10,929	13,722
50,700	50,750	11,246	9,263	11,877	53,700	53,750	12,086	10,103	12,807	56,700	56,750	12,974	10,943	13,737
50,750	50,800	11,260	9,277	11,893	53,750	53,800	12,100	10,117	12,823	56,750	56,800	12,990	10,957	13,753
50,800	50,850	11,274	9,291	11,908	53,800	53,850	12,114	10,131	12,838	56,800	56,850	13,005	10,971	13,768
50,850	50,900	11,288	9,305	11,924	53,850	53,900	12,128	10,145	12,854	56,850	56,900	13,021	10,985	13,784
50,900	50,950	11,302	9,319	11,939	53,900	53,950	12,142	10,159	12,869	56,900	56,950	13,036	10,999	13,799
50,950	51,000	11,316	9,333	11,955	53,950	54,000	12,156	10,173	12,885	56,950	57,000	13,052	11,013	13,815
51,000					54,000					57,000				
51,000	51,050	11,330	9,347	11,970	54,000	54,050	12,170	10,187	12,900	57,000	57,050	13,067	11,027	13,830
51,050	51,100	11,344	9,361	11,986	54,050	54,100	12,184	10,201	12,916	57,050	57,100	13,083	11,041	13,846
51,100	51,150	11,358	9,375	12,001	54,100	54,150	12,198	10,215	12,931	57,100	57,150	13,098	11,055	13,861
51,150	51,200	11,372	9,389	12,017	54,150	54,200	12,212	10,229	12,947	57,150	57,200	13,114	11,069	13,877
51,200	51,250	11,386	9,403	12,032	54,200	54,250	12,226	10,243	12,962	57,200	57,250	13,129	11,083	13,892
51,250	51,300	11,400	9,417	12,048	54,250	54,300	12,240	10,257	12,978	57,250	57,300	13,145	11,097	13,908
51,300	51,350	11,414	9,431	12,063	54,300	54,350	12,254	10,271	12,993	57,300	57,350	13,160	11,111	13,923
51,350	51,400	11,428	9,445	12,079	54,350	54,400	12,268	10,285	13,009	57,350	57,400	13,176	11,125	13,939
51,400	51,450	11,442	9,459	12,094	54,400	54,450	12,282	10,299	13,024	57,400	57,450	13,191	11,139	13,954
51,450	51,500	11,456	9,473	12,110	54,450	54,500	12,296	10,313	13,040	57,450	57,500	13,207	11,153	13,970
51,500	51,550	11,470	9,487	12,125	54,500	54,550	12,310	10,327	13,055	57,500	57,550	13,222	11,167	13,985
51,550	51,600	11,484	9,501	12,141	54,550	54,600	12,324	10,341	13,071	57,550	57,600	13,238	11,181	14,001
51,600	51,650	11,498	9,515	12,156	54,600	54,650	12,338	10,355	13,086	57,600	57,650	13,253	11,195	14,016
51,650	51,700	11,512	9,529	12,172	54,650	54,700	12,352	10,369	13,102	57,650	57,700	13,269	11,209	14,032
51,700	51,750	11,526	9,543	12,187	54,700	54,750	12,366	10,383	13,117	57,700	57,750	13,284	11,223	14,047
51,750	51,800	11,540	9,557	12,203	54,750	54,800	12,380	10,397	13,133	57,750	57,800	13,300	11,237	14,063
51,800	51,850	11,554	9,571	12,218	54,800	54,850	12,394	10,411	13,148	57,800	57,850	13,315	11,251	14,078
51,850	51,900	11,568	9,585	12,234	54,850	54,900	12,408	10,425	13,164	57,850	57,900	13,331	11,265	14,094
51,900	51,950	11,582	9,599	12,249	54,900	54,950	12,422	10,439	13,179	57,900	57,950	13,346	11,279	14,109
51,950	52,000	11,596	9,613	12,265	54,950	55,000	12,436	10,453	13,195	57,950	58,000	13,362	11,293	14,125
52,000					55,000					58,000				
52,000	52,050	11,610	9,627	12,280	55,000	55,050	12,450	10,467	13,210	58,000	58,050	13,377	11,307	14,140
52,050	52,100	11,624	9,641	12,296	55,050	55,100	12,464	10,481	13,226	58,050	58,100	13,393	11,321	14,156
52,100	52,150	11,638	9,655	12,311	55,100	55,150	12,478	10,495	13,241	58,100	58,150	13,408	11,335	14,171
52,150	52,200	11,652	9,669	12,327	55,150	55,200	12,494	10,509	13,257	58,150	58,200	13,424	11,349	14,187
52,200	52,250	11,666	9,683	12,342	55,200	55,250	12,509	10,523	13,272	58,200	58,250	13,439	11,363	14,202
52,250	52,300	11,680	9,697	12,358	55,250	55,300	12,525	10,537	13,288	58,250	58,300	13,455	11,377	14,218
52,300	52,350	11,694	9,711	12,373	55,300	55,350	12,540	10,551	13,303	58,300	58,350	13,470	11,391	14,233
52,350	52,400	11,708	9,725	12,389	55,350	55,400	12,556	10,565	13,319	58,350	58,400	13,486	11,405	14,249
52,400	52,450	11,722	9,739	12,404	55,400	55,450	12,571	10,579	13,334	58,400	58,450	13,501	11,419	14,264
52,450	52,500	11,736	9,753	12,420	55,450	55,500	12,587	10,593	13,350	58,450	58,500	13,517	11,433	14,280
52,500	52,550	11,750	9,767	12,435	55,500	55,550	12,602	10,607	13,365	58,500	58,550	13,532	11,447	14,295
52,550	52,600	11,764	9,781	12,451	55,550	55,600	12,618	10,621	13,381	58,550	58,600	13,548	11,461	14,311
52,600	52,650	11,778	9,795	12,466	55,600	55,650	12,633	10,635	13,396	58,600	58,650	13,563	11,475	14,326
52,650	52,700	11,792	9,809	12,482	55,650	55,700	12,649	10,649	13,412	58,650	58,700	13,579	11,489	14,342
52,700	52,750	11,806	9,823	12,497	55,700	55,750	12,664	10,663	13,427	58,700	58,750	13,594	11,503	14,357
52,750	52,800	11,820	9,837	12,513	55,750	55,800	12,680	10,677	13,443	58,750	58,800	13,610	11,517	14,373
52,800	52,850	11,834	9,851	12,528	55,800	55,850	12,695	10,691	13,458	58,800	58,850	13,625	11,531	14,388
52,850	52,900	11,848	9,865	12,544	55,850	55,900	12,711	10,705	13,474	58,850	58,900	13,641	11,545	14,404
52,900	52,950	11,862	9,879	12,559	55,900	55,950	12,726	10,719	13,489	58,900	58,950	13,656	11,559	14,419
52,950	53,000	11,876	9,893	12,575	55,950	56,000	12,742	10,733	13,505	58,950	59,000	13,672	11,573	14,435

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
59,000					62,000					65,000				
59,000	59,050	13,687	11,587	14,450	62,000	62,050	14,617	12,427	15,380	65,000	65,050	15,547	13,267	16,310
59,050	59,100	13,703	11,601	14,466	62,050	62,100	14,633	12,441	15,396	65,050	65,100	15,563	13,281	16,326
59,100	59,150	13,718	11,615	14,481	62,100	62,150	14,648	12,455	15,411	65,100	65,150	15,578	13,295	16,341
59,150	59,200	13,734	11,629	14,497	62,150	62,200	14,664	12,469	15,427	65,150	65,200	15,594	13,309	16,357
59,200	59,250	13,749	11,643	14,512	62,200	62,250	14,679	12,483	15,442	65,200	65,250	15,609	13,323	16,372
59,250	59,300	13,765	11,657	14,528	62,250	62,300	14,695	12,497	15,458	65,250	65,300	15,625	13,337	16,388
59,300	59,350	13,780	11,671	14,543	62,300	62,350	14,710	12,511	15,473	65,300	65,350	15,640	13,351	16,403
59,350	59,400	13,796	11,685	14,559	62,350	62,400	14,726	12,525	15,489	65,350	65,400	15,656	13,365	16,419
59,400	59,450	13,811	11,699	14,574	62,400	62,450	14,741	12,539	15,504	65,400	65,450	15,671	13,379	16,434
59,450	59,500	13,827	11,713	14,590	62,450	62,500	14,757	12,553	15,520	65,450	65,500	15,687	13,393	16,450
59,500	59,550	13,842	11,727	14,605	62,500	62,550	14,772	12,567	15,535	65,500	65,550	15,702	13,407	16,465
59,550	59,600	13,858	11,741	14,621	62,550	62,600	14,788	12,581	15,551	65,550	65,600	15,718	13,421	16,481
59,600	59,650	13,873	11,755	14,636	62,600	62,650	14,803	12,595	15,566	65,600	65,650	15,733	13,435	16,496
59,650	59,700	13,889	11,769	14,652	62,650	62,700	14,819	12,609	15,582	65,650	65,700	15,749	13,449	16,512
59,700	59,750	13,904	11,783	14,667	62,700	62,750	14,834	12,623	15,597	65,700	65,750	15,764	13,463	16,527
59,750	59,800	13,920	11,797	14,683	62,750	62,800	14,850	12,637	15,613	65,750	65,800	15,780	13,477	16,543
59,800	59,850	13,935	11,811	14,698	62,800	62,850	14,865	12,651	15,628	65,800	65,850	15,795	13,491	16,558
59,850	59,900	13,951	11,825	14,714	62,850	62,900	14,881	12,665	15,644	65,850	65,900	15,811	13,505	16,574
59,900	59,950	13,966	11,839	14,729	62,900	62,950	14,896	12,679	15,659	65,900	65,950	15,826	13,519	16,589
59,950	60,000	13,982	11,853	14,745	62,950	63,000	14,912	12,693	15,675	65,950	66,000	15,842	13,533	16,605
60,000					63,000					66,000				
60,000	60,050	13,997	11,867	14,760	63,000	63,050	14,927	12,707	15,690	66,000	66,050	15,857	13,547	16,620
60,050	60,100	14,013	11,881	14,776	63,050	63,100	14,943	12,721	15,706	66,050	66,100	15,873	13,561	16,636
60,100	60,150	14,028	11,895	14,791	63,100	63,150	14,958	12,735	15,721	66,100	66,150	15,888	13,575	16,651
60,150	60,200	14,044	11,909	14,807	63,150	63,200	14,974	12,749	15,737	66,150	66,200	15,904	13,589	16,667
60,200	60,250	14,059	11,923	14,822	63,200	63,250	14,989	12,763	15,752	66,200	66,250	15,919	13,603	16,682
60,250	60,300	14,075	11,937	14,838	63,250	63,300	15,005	12,777	15,768	66,250	66,300	15,935	13,617	16,698
60,300	60,350	14,090	11,951	14,853	63,300	63,350	15,020	12,791	15,783	66,300	66,350	15,950	13,631	16,713
60,350	60,400	14,106	11,965	14,869	63,350	63,400	15,036	12,805	15,799	66,350	66,400	15,966	13,645	16,729
60,400	60,450	14,121	11,979	14,884	63,400	63,450	15,051	12,819	15,814	66,400	66,450	15,981	13,659	16,744
60,450	60,500	14,137	11,993	14,900	63,450	63,500	15,067	12,833	15,830	66,450	66,500	15,997	13,673	16,760
60,500	60,550	14,152	12,007	14,915	63,500	63,550	15,082	12,847	15,845	66,500	66,550	16,012	13,687	16,775
60,550	60,600	14,168	12,021	14,931	63,550	63,600	15,098	12,861	15,861	66,550	66,600	16,028	13,701	16,791
60,600	60,650	14,183	12,035	14,946	63,600	63,650	15,113	12,875	15,876	66,600	66,650	16,043	13,715	16,806
60,650	60,700	14,199	12,049	14,962	63,650	63,700	15,129	12,889	15,892	66,650	66,700	16,059	13,729	16,822
60,700	60,750	14,214	12,063	14,977	63,700	63,750	15,144	12,903	15,907	66,700	66,750	16,074	13,743	16,837
60,750	60,800	14,230	12,077	14,993	63,750	63,800	15,160	12,917	15,923	66,750	66,800	16,090	13,757	16,853
60,800	60,850	14,245	12,091	15,008	63,800	63,850	15,175	12,931	15,938	66,800	66,850	16,105	13,771	16,868
60,850	60,900	14,261	12,105	15,024	63,850	63,900	15,191	12,945	15,954	66,850	66,900	16,121	13,785	16,884
60,900	60,950	14,276	12,119	15,039	63,900	63,950	15,206	12,959	15,969	66,900	66,950	16,136	13,799	16,899
60,950	61,000	14,292	12,133	15,055	63,950	64,000	15,222	12,973	15,985	66,950	67,000	16,152	13,813	16,915
61,000					64,000					67,000				
61,000	61,050	14,307	12,147	15,070	64,000	64,050	15,237	12,987	16,000	67,000	67,050	16,167	13,827	16,930
61,050	61,100	14,323	12,161	15,086	64,050	64,100	15,253	13,001	16,016	67,050	67,100	16,183	13,841	16,946
61,100	61,150	14,338	12,175	15,101	64,100	64,150	15,268	13,015	16,031	67,100	67,150	16,198	13,855	16,961
61,150	61,200	14,354	12,189	15,117	64,150	64,200	15,284	13,029	16,047	67,150	67,200	16,214	13,869	16,977
61,200	61,250	14,369	12,203	15,132	64,200	64,250	15,299	13,043	16,062	67,200	67,250	16,229	13,883	16,992
61,250	61,300	14,385	12,217	15,148	64,250	64,300	15,315	13,057	16,078	67,250	67,300	16,245	13,897	17,008
61,300	61,350	14,400	12,231	15,163	64,300	64,350	15,330	13,071	16,093	67,300	67,350	16,260	13,911	17,023
61,350	61,400	14,416	12,245	15,179	64,350	64,400	15,346	13,085	16,109	67,350	67,400	16,276	13,925	17,039
61,400	61,450	14,431	12,259	15,194	64,400	64,450	15,361	13,099	16,124	67,400	67,450	16,291	13,939	17,054
61,450	61,500	14,447	12,273	15,210	64,450	64,500	15,377	13,113	16,140	67,450	67,500	16,307	13,953	17,070
61,500	61,550	14,462	12,287	15,225	64,500	64,550	15,392	13,127	16,155	67,500	67,550	16,322	13,967	17,085
61,550	61,600	14,478	12,301	15,241	64,550	64,600	15,408	13,141	16,171	67,550	67,600	16,338	13,981	17,101
61,600	61,650	14,493	12,315	15,256	64,600	64,650	15,423	13,155	16,186	67,600	67,650	16,353	13,995	17,116
61,650	61,700	14,509	12,329	15,272	64,650	64,700	15,439	13,169	16,202	67,650	67,700	16,369	14,009	17,132
61,700	61,750	14,524	12,343	15,287	64,700	64,750	15,454	13,183	16,217	67,700	67,750	16,384	14,023	17,147
61,750	61,800	14,540	12,357	15,303	64,750	64,800	15,470	13,197	16,233	67,750	67,800	16,400	14,037	17,163
61,800	61,850	14,555	12,371	15,318	64,800	64,850	15,485	13,211	16,248	67,800	67,850	16,415	14,051	17,178
61,850	61,900	14,571	12,385	15,334	64,850	64,900	15,501	13,225	16,264	67,850	67,900	16,431	14,065	17,194
61,900	61,950	14,586	12,399	15,349	64,900	64,950	15,516	13,239	16,279	67,900	67,950	16,446	14,079	17,209
61,950	62,000	14,602	12,413	15,365	64,950	65,000	15,532	13,253	16,295	67,950	68,000	16,462	14,093	17,225

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
68,000					71,000					74,000				
68,000	68,050	16,477	14,107	17,240	71,000	71,050	17,407	14,947	18,221	74,000	74,050	18,337	15,787	19,301
68,050	68,100	16,493	14,121	17,256	71,050	71,100	17,423	14,961	18,239	74,050	74,100	18,353	15,801	19,319
68,100	68,150	16,508	14,135	17,271	71,100	71,150	17,438	14,975	18,257	74,100	74,150	18,368	15,815	19,337
68,150	68,200	16,524	14,149	17,287	71,150	71,200	17,454	14,989	18,275	74,150	74,200	18,384	15,829	19,355
68,200	68,250	16,539	14,163	17,302	71,200	71,250	17,469	15,003	18,293	74,200	74,250	18,399	15,843	19,373
68,250	68,300	16,555	14,177	17,318	71,250	71,300	17,485	15,017	18,311	74,250	74,300	18,415	15,857	19,391
68,300	68,350	16,570	14,191	17,333	71,300	71,350	17,500	15,031	18,329	74,300	74,350	18,430	15,871	19,409
68,350	68,400	16,586	14,205	17,349	71,350	71,400	17,516	15,045	18,347	74,350	74,400	18,446	15,885	19,427
68,400	68,450	16,601	14,219	17,364	71,400	71,450	17,531	15,059	18,365	74,400	74,450	18,461	15,899	19,445
68,450	68,500	16,617	14,233	17,380	71,450	71,500	17,547	15,073	18,383	74,450	74,500	18,477	15,913	19,463
68,500	68,550	16,632	14,247	17,395	71,500	71,550	17,562	15,087	18,401	74,500	74,550	18,492	15,927	19,481
68,550	68,600	16,648	14,261	17,411	71,550	71,600	17,578	15,101	18,419	74,550	74,600	18,508	15,941	19,499
68,600	68,650	16,663	14,275	17,426	71,600	71,650	17,593	15,115	18,437	74,600	74,650	18,523	15,955	19,517
68,650	68,700	16,679	14,289	17,442	71,650	71,700	17,609	15,129	18,455	74,650	74,700	18,539	15,969	19,535
68,700	68,750	16,694	14,303	17,457	71,700	71,750	17,624	15,143	18,473	74,700	74,750	18,554	15,983	19,553
68,750	68,800	16,710	14,317	17,473	71,750	71,800	17,640	15,157	18,491	74,750	74,800	18,570	15,997	19,571
68,800	68,850	16,725	14,331	17,488	71,800	71,850	17,655	15,171	18,509	74,800	74,850	18,585	16,011	19,589
68,850	68,900	16,741	14,345	17,504	71,850	71,900	17,671	15,185	18,527	74,850	74,900	18,601	16,025	19,607
68,900	68,950	16,756	14,359	17,519	71,900	71,950	17,686	15,199	18,545	74,900	74,950	18,616	16,039	19,625
68,950	69,000	16,772	14,373	17,535	71,950	72,000	17,702	15,213	18,563	74,950	75,000	18,632	16,053	19,643
69,000					72,000					75,000				
69,000	69,050	16,787	14,387	17,550	72,000	72,050	17,717	15,227	18,581	75,000	75,050	18,647	16,067	19,661
69,050	69,100	16,803	14,401	17,566	72,050	72,100	17,733	15,241	18,599	75,050	75,100	18,663	16,081	19,679
69,100	69,150	16,818	14,415	17,581	72,100	72,150	17,748	15,255	18,617	75,100	75,150	18,678	16,095	19,697
69,150	69,200	16,834	14,429	17,597	72,150	72,200	17,764	15,269	18,635	75,150	75,200	18,694	16,109	19,715
69,200	69,250	16,849	14,443	17,612	72,200	72,250	17,779	15,283	18,653	75,200	75,250	18,709	16,123	19,733
69,250	69,300	16,865	14,457	17,628	72,250	72,300	17,795	15,297	18,671	75,250	75,300	18,725	16,137	19,751
69,300	69,350	16,880	14,471	17,643	72,300	72,350	17,810	15,311	18,689	75,300	75,350	18,740	16,151	19,769
69,350	69,400	16,896	14,485	17,659	72,350	72,400	17,826	15,325	18,707	75,350	75,400	18,756	16,165	19,787
69,400	69,450	16,911	14,499	17,674	72,400	72,450	17,841	15,339	18,725	75,400	75,450	18,771	16,179	19,805
69,450	69,500	16,927	14,513	17,690	72,450	72,500	17,857	15,353	18,743	75,450	75,500	18,787	16,193	19,823
69,500	69,550	16,942	14,527	17,705	72,500	72,550	17,872	15,367	18,761	75,500	75,550	18,802	16,207	19,841
69,550	69,600	16,958	14,541	17,721	72,550	72,600	17,888	15,381	18,779	75,550	75,600	18,818	16,221	19,859
69,600	69,650	16,973	14,555	17,736	72,600	72,650	17,903	15,395	18,797	75,600	75,650	18,833	16,235	19,877
69,650	69,700	16,989	14,569	17,752	72,650	72,700	17,919	15,409	18,815	75,650	75,700	18,849	16,249	19,895
69,700	69,750	17,004	14,583	17,767	72,700	72,750	17,934	15,423	18,833	75,700	75,750	18,864	16,263	19,913
69,750	69,800	17,020	14,597	17,783	72,750	72,800	17,950	15,437	18,851	75,750	75,800	18,880	16,277	19,931
69,800	69,850	17,035	14,611	17,798	72,800	72,850	17,965	15,451	18,869	75,800	75,850	18,895	16,291	19,949
69,850	69,900	17,051	14,625	17,814	72,850	72,900	17,981	15,465	18,887	75,850	75,900	18,911	16,305	19,967
69,900	69,950	17,066	14,639	17,829	72,900	72,950	17,996	15,479	18,905	75,900	75,950	18,926	16,319	19,985
69,950	70,000	17,082	14,653	17,845	72,950	73,000	18,012	15,493	18,923	75,950	76,000	18,942	16,333	20,003
70,000					73,000					76,000				
70,000	70,050	17,097	14,667	17,861	73,000	73,050	18,027	15,507	18,941	76,000	76,050	18,957	16,347	20,021
70,050	70,100	17,113	14,681	17,879	73,050	73,100	18,043	15,521	18,959	76,050	76,100	18,973	16,361	20,039
70,100	70,150	17,128	14,695	17,897	73,100	73,150	18,058	15,535	18,977	76,100	76,150	18,988	16,375	20,057
70,150	70,200	17,144	14,709	17,915	73,150	73,200	18,074	15,549	18,995	76,150	76,200	19,004	16,389	20,075
70,200	70,250	17,159	14,723	17,933	73,200	73,250	18,089	15,563	19,013	76,200	76,250	19,019	16,403	20,093
70,250	70,300	17,175	14,737	17,951	73,250	73,300	18,105	15,577	19,031	76,250	76,300	19,035	16,417	20,111
70,300	70,350	17,190	14,751	17,969	73,300	73,350	18,120	15,591	19,049	76,300	76,350	19,050	16,431	20,129
70,350	70,400	17,206	14,765	17,987	73,350	73,400	18,136	15,605	19,067	76,350	76,400	19,066	16,445	20,147
70,400	70,450	17,221	14,779	18,005	73,400	73,450	18,151	15,619	19,085	76,400	76,450	19,081	16,459	20,165
70,450	70,500	17,237	14,793	18,023	73,450	73,500	18,167	15,633	19,103	76,450	76,500	19,097	16,473	20,183
70,500	70,550	17,252	14,807	18,041	73,500	73,550	18,182	15,647	19,121	76,500	76,550	19,112	16,487	20,201
70,550	70,600	17,268	14,821	18,059	73,550	73,600	18,198	15,661	19,139	76,550	76,600	19,128	16,501	20,219
70,600	70,650	17,283	14,835	18,077	73,600	73,650	18,213	15,675	19,157	76,600	76,650	19,143	16,515	20,237
70,650	70,700	17,299	14,849	18,095	73,650	73,700	18,229	15,689	19,175	76,650	76,700	19,159	16,529	20,255
70,700	70,750	17,314	14,863	18,113	73,700	73,750	18,244	15,703	19,193	76,700	76,750	19,174	16,543	20,273
70,750	70,800	17,330	14,877	18,131	73,750	73,800	18,260	15,717	19,211	76,750	76,800	19,190	16,557	20,291
70,800	70,850	17,345	14,891	18,149	73,800	73,850	18,275	15,731	19,229	76,800	76,850	19,205	16,571	20,309
70,850	70,900	17,361	14,905	18,167	73,850	73,900	18,291	15,745	19,247	76,850	76,900	19,221	16,585	20,327
70,900	70,950	17,376	14,919	18,185	73,900	73,950	18,306	15,759	19,265	76,900	76,950	19,236	16,599	20,345
70,950	71,000	17,392	14,933	18,203	73,950	74,000	18,322	15,773	19,283	76,950	77,000	19,252	16,613	20,363

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
77,000					80,000					83,000				
77,000	77,050	19,267	16,627	20,381	80,000	80,050	20,197	17,467	21,461	83,000	83,050	21,127	18,307	22,541
77,050	77,100	19,283	16,641	20,399	80,050	80,100	20,213	17,481	21,479	83,050	83,100	21,143	18,321	22,559
77,100	77,150	19,298	16,655	20,417	80,100	80,150	20,228	17,495	21,497	83,100	83,150	21,158	18,335	22,577
77,150	77,200	19,314	16,669	20,435	80,150	80,200	20,244	17,509	21,515	83,150	83,200	21,174	18,349	22,595
77,200	77,250	19,329	16,683	20,453	80,200	80,250	20,259	17,523	21,533	83,200	83,250	21,189	18,363	22,613
77,250	77,300	19,345	16,697	20,471	80,250	80,300	20,275	17,537	21,551	83,250	83,300	21,205	18,377	22,631
77,300	77,350	19,360	16,711	20,489	80,300	80,350	20,290	17,551	21,569	83,300	83,350	21,220	18,391	22,649
77,350	77,400	19,376	16,725	20,507	80,350	80,400	20,306	17,565	21,587	83,350	83,400	21,236	18,405	22,667
77,400	77,450	19,391	16,739	20,525	80,400	80,450	20,321	17,579	21,605	83,400	83,450	21,251	18,419	22,685
77,450	77,500	19,407	16,753	20,543	80,450	80,500	20,337	17,593	21,623	83,450	83,500	21,267	18,433	22,703
77,500	77,550	19,422	16,767	20,561	80,500	80,550	20,352	17,607	21,641	83,500	83,550	21,282	18,447	22,721
77,550	77,600	19,438	16,781	20,579	80,550	80,600	20,368	17,621	21,659	83,550	83,600	21,298	18,461	22,739
77,600	77,650	19,453	16,795	20,597	80,600	80,650	20,383	17,635	21,677	83,600	83,650	21,313	18,475	22,757
77,650	77,700	19,469	16,809	20,615	80,650	80,700	20,399	17,649	21,695	83,650	83,700	21,329	18,489	22,775
77,700	77,750	19,484	16,823	20,633	80,700	80,750	20,414	17,663	21,713	83,700	83,750	21,344	18,503	22,793
77,750	77,800	19,500	16,837	20,651	80,750	80,800	20,430	17,677	21,731	83,750	83,800	21,360	18,517	22,811
77,800	77,850	19,515	16,851	20,669	80,800	80,850	20,445	17,691	21,749	83,800	83,850	21,375	18,531	22,829
77,850	77,900	19,531	16,865	20,687	80,850	80,900	20,461	17,705	21,767	83,850	83,900	21,391	18,545	22,847
77,900	77,950	19,546	16,879	20,705	80,900	80,950	20,476	17,719	21,785	83,900	83,950	21,406	18,559	22,865
77,950	78,000	19,562	16,893	20,723	80,950	81,000	20,492	17,733	21,803	83,950	84,000	21,422	18,573	22,883
78,000					81,000					84,000				
78,000	78,050	19,577	16,907	20,741	81,000	81,050	20,507	17,747	21,821	84,000	84,050	21,437	18,587	22,901
78,050	78,100	19,593	16,921	20,759	81,050	81,100	20,523	17,761	21,839	84,050	84,100	21,453	18,601	22,919
78,100	78,150	19,608	16,935	20,777	81,100	81,150	20,538	17,775	21,857	84,100	84,150	21,468	18,615	22,937
78,150	78,200	19,624	16,949	20,795	81,150	81,200	20,554	17,789	21,875	84,150	84,200	21,484	18,629	22,955
78,200	78,250	19,639	16,963	20,813	81,200	81,250	20,569	17,803	21,893	84,200	84,250	21,499	18,643	22,973
78,250	78,300	19,655	16,977	20,831	81,250	81,300	20,585	17,817	21,911	84,250	84,300	21,515	18,657	22,991
78,300	78,350	19,670	16,991	20,849	81,300	81,350	20,600	17,831	21,929	84,300	84,350	21,530	18,671	23,009
78,350	78,400	19,686	17,005	20,867	81,350	81,400	20,616	17,845	21,947	84,350	84,400	21,546	18,685	23,027
78,400	78,450	19,701	17,019	20,885	81,400	81,450	20,631	17,859	21,965	84,400	84,450	21,561	18,699	23,045
78,450	78,500	19,717	17,033	20,903	81,450	81,500	20,647	17,873	21,983	84,450	84,500	21,577	18,713	23,063
78,500	78,550	19,732	17,047	20,921	81,500	81,550	20,662	17,887	22,001	84,500	84,550	21,592	18,727	23,081
78,550	78,600	19,748	17,061	20,939	81,550	81,600	20,678	17,901	22,019	84,550	84,600	21,608	18,741	23,099
78,600	78,650	19,763	17,075	20,957	81,600	81,650	20,693	17,915	22,037	84,600	84,650	21,623	18,755	23,117
78,650	78,700	19,779	17,089	20,975	81,650	81,700	20,709	17,929	22,055	84,650	84,700	21,639	18,769	23,135
78,700	78,750	19,794	17,103	20,993	81,700	81,750	20,724	17,943	22,073	84,700	84,750	21,654	18,783	23,153
78,750	78,800	19,810	17,117	21,011	81,750	81,800	20,740	17,957	22,091	84,750	84,800	21,670	18,797	23,171
78,800	78,850	19,825	17,131	21,029	81,800	81,850	20,755	17,971	22,109	84,800	84,850	21,685	18,811	23,189
78,850	78,900	19,841	17,145	21,047	81,850	81,900	20,771	17,985	22,127	84,850	84,900	21,701	18,825	23,207
78,900	78,950	19,856	17,159	21,065	81,900	81,950	20,786	17,999	22,145	84,900	84,950	21,716	18,839	23,225
78,950	79,000	19,872	17,173	21,083	81,950	82,000	20,802	18,013	22,163	84,950	85,000	21,732	18,853	23,243
79,000					82,000					85,000				
79,000	79,050	19,887	17,187	21,101	82,000	82,050	20,817	18,027	22,181	85,000	85,050	21,747	18,867	23,261
79,050	79,100	19,903	17,201	21,119	82,050	82,100	20,833	18,041	22,199	85,050	85,100	21,763	18,881	23,279
79,100	79,150	19,918	17,215	21,137	82,100	82,150	20,848	18,055	22,217	85,100	85,150	21,778	18,895	23,297
79,150	79,200	19,934	17,229	21,155	82,150	82,200	20,864	18,069	22,235	85,150	85,200	21,794	18,909	23,315
79,200	79,250	19,949	17,243	21,173	82,200	82,250	20,879	18,083	22,253	85,200	85,250	21,809	18,923	23,333
79,250	79,300	19,965	17,257	21,191	82,250	82,300	20,895	18,097	22,271	85,250	85,300	21,825	18,937	23,351
79,300	79,350	19,980	17,271	21,209	82,300	82,350	20,910	18,111	22,289	85,300	85,350	21,840	18,951	23,369
79,350	79,400	19,996	17,285	21,227	82,350	82,400	20,926	18,125	22,307	85,350	85,400	21,856	18,965	23,387
79,400	79,450	20,011	17,299	21,245	82,400	82,450	20,941	18,139	22,325	85,400	85,450	21,871	18,979	23,405
79,450	79,500	20,027	17,313	21,263	82,450	82,500	20,957	18,153	22,343	85,450	85,500	21,887	18,993	23,423
79,500	79,550	20,042	17,327	21,281	82,500	82,550	20,972	18,167	22,361	85,500	85,550	21,902	19,007	23,441
79,550	79,600	20,058	17,341	21,299	82,550	82,600	20,988	18,181	22,379	85,550	85,600	21,918	19,021	23,459
79,600	79,650	20,073	17,355	21,317	82,600	82,650	21,003	18,195	22,397	85,600	85,650	21,933	19,035	23,477
79,650	79,700	20,089	17,369	21,335	82,650	82,700	21,019	18,209	22,415	85,650	85,700	21,949	19,049	23,495
79,700	79,750	20,104	17,383	21,353	82,700	82,750	21,034	18,223	22,433	85,700	85,750	21,964	19,063	23,513
79,750	79,800	20,120	17,397	21,371	82,750	82,800	21,050	18,237	22,451	85,750	85,800	21,980	19,077	23,531
79,800	79,850	20,135	17,411	21,389	82,800	82,850	21,065	18,251	22,469	85,800	85,850	21,995	19,091	23,549
79,850	79,900	20,151	17,425	21,407	82,850	82,900	21,081	18,265	22,487	85,850	85,900	22,011	19,105	23,567
79,900	79,950	20,166	17,439	21,425	82,900	82,950	21,096	18,279	22,505	85,900	85,950	22,026	19,119	23,585
79,950	80,000	20,182	17,453	21,443	82,950	83,000	21,112	18,293	22,523	85,950	86,000	22,042	19,133	23,603

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
86,000					89,000					92,000				
86,000	86,050	22,057	19,147	23,621	89,000	89,050	22,987	19,987	24,701	92,000	92,050	23,917	20,832	25,781
86,050	86,100	22,073	19,161	23,639	89,050	89,100	23,003	20,001	24,719	92,050	92,100	23,933	20,848	25,799
86,100	86,150	22,088	19,175	23,657	89,100	89,150	23,018	20,015	24,737	92,100	92,150	23,948	20,863	25,817
86,150	86,200	22,104	19,189	23,675	89,150	89,200	23,034	20,029	24,755	92,150	92,200	23,964	20,879	25,835
86,200	86,250	22,119	19,203	23,693	89,200	89,250	23,049	20,043	24,773	92,200	92,250	23,979	20,894	25,853
86,250	86,300	22,135	19,217	23,711	89,250	89,300	23,065	20,057	24,791	92,250	92,300	23,995	20,910	25,871
86,300	86,350	22,150	19,231	23,729	89,300	89,350	23,080	20,071	24,809	92,300	92,350	24,010	20,925	25,889
86,350	86,400	22,166	19,245	23,747	89,350	89,400	23,096	20,085	24,827	92,350	92,400	24,026	20,941	25,907
86,400	86,450	22,181	19,259	23,765	89,400	89,450	23,111	20,099	24,845	92,400	92,450	24,041	20,956	25,925
86,450	86,500	22,197	19,273	23,783	89,450	89,500	23,127	20,113	24,863	92,450	92,500	24,057	20,972	25,943
86,500	86,550	22,212	19,287	23,801	89,500	89,550	23,142	20,127	24,881	92,500	92,550	24,072	20,987	25,961
86,550	86,600	22,228	19,301	23,819	89,550	89,600	23,158	20,141	24,899	92,550	92,600	24,088	21,003	25,979
86,600	86,650	22,243	19,315	23,837	89,600	89,650	23,173	20,155	24,917	92,600	92,650	24,103	21,018	25,997
86,650	86,700	22,259	19,329	23,855	89,650	89,700	23,189	20,169	24,935	92,650	92,700	24,119	21,034	26,015
86,700	86,750	22,274	19,343	23,873	89,700	89,750	23,204	20,183	24,953	92,700	92,750	24,134	21,049	26,033
86,750	86,800	22,290	19,357	23,891	89,750	89,800	23,220	20,197	24,971	92,750	92,800	24,150	21,065	26,051
86,800	86,850	22,305	19,371	23,909	89,800	89,850	23,235	20,211	24,989	92,800	92,850	24,165	21,080	26,069
86,850	86,900	22,321	19,385	23,927	89,850	89,900	23,251	20,225	25,007	92,850	92,900	24,181	21,096	26,087
86,900	86,950	22,336	19,399	23,945	89,900	89,950	23,266	20,239	25,025	92,900	92,950	24,196	21,111	26,105
86,950	87,000	22,352	19,413	23,963	89,950	90,000	23,282	20,253	25,043	92,950	93,000	24,212	21,127	26,123
87,000					90,000					93,000				
87,000	87,050	22,367	19,427	23,981	90,000	90,050	23,297	20,267	25,061	93,000	93,050	24,227	21,142	26,141
87,050	87,100	22,383	19,441	23,999	90,050	90,100	23,313	20,281	25,079	93,050	93,100	24,243	21,158	26,159
87,100	87,150	22,398	19,455	24,017	90,100	90,150	23,328	20,295	25,097	93,100	93,150	24,258	21,173	26,177
87,150	87,200	22,414	19,469	24,035	90,150	90,200	23,344	20,309	25,115	93,150	93,200	24,274	21,189	26,195
87,200	87,250	22,429	19,483	24,053	90,200	90,250	23,359	20,323	25,133	93,200	93,250	24,289	21,204	26,213
87,250	87,300	22,445	19,497	24,071	90,250	90,300	23,375	20,337	25,151	93,250	93,300	24,305	21,220	26,231
87,300	87,350	22,460	19,511	24,089	90,300	90,350	23,390	20,351	25,169	93,300	93,350	24,320	21,235	26,249
87,350	87,400	22,476	19,525	24,107	90,350	90,400	23,406	20,365	25,187	93,350	93,400	24,336	21,251	26,267
87,400	87,450	22,491	19,539	24,125	90,400	90,450	23,421	20,379	25,205	93,400	93,450	24,351	21,266	26,285
87,450	87,500	22,507	19,553	24,143	90,450	90,500	23,437	20,393	25,223	93,450	93,500	24,367	21,282	26,303
87,500	87,550	22,522	19,567	24,161	90,500	90,550	23,452	20,407	25,241	93,500	93,550	24,382	21,297	26,321
87,550	87,600	22,538	19,581	24,179	90,550	90,600	23,468	20,421	25,259	93,550	93,600	24,398	21,313	26,339
87,600	87,650	22,553	19,595	24,197	90,600	90,650	23,483	20,435	25,277	93,600	93,650	24,413	21,328	26,357
87,650	87,700	22,569	19,609	24,215	90,650	90,700	23,499	20,449	25,295	93,650	93,700	24,429	21,344	26,375
87,700	87,750	22,584	19,623	24,233	90,700	90,750	23,514	20,463	25,313	93,700	93,750	24,444	21,359	26,393
87,750	87,800	22,600	19,637	24,251	90,750	90,800	23,530	20,477	25,331	93,750	93,800	24,460	21,375	26,411
87,800	87,850	22,615	19,651	24,269	90,800	90,850	23,545	20,491	25,349	93,800	93,850	24,475	21,390	26,429
87,850	87,900	22,631	19,665	24,287	90,850	90,900	23,561	20,505	25,367	93,850	93,900	24,491	21,406	26,447
87,900	87,950	22,646	19,679	24,305	90,900	90,950	23,576	20,519	25,385	93,900	93,950	24,506	21,421	26,465
87,950	88,000	22,662	19,693	24,323	90,950	91,000	23,592	20,533	25,403	93,950	94,000	24,522	21,437	26,483
88,000					91,000					94,000				
88,000	88,050	22,677	19,707	24,341	91,000	91,050	23,607	20,547	25,421	94,000	94,050	24,537	21,452	26,501
88,050	88,100	22,693	19,721	24,359	91,050	91,100	23,623	20,561	25,439	94,050	94,100	24,553	21,468	26,519
88,100	88,150	22,708	19,735	24,377	91,100	91,150	23,638	20,575	25,457	94,100	94,150	24,568	21,483	26,537
88,150	88,200	22,724	19,749	24,395	91,150	91,200	23,654	20,589	25,475	94,150	94,200	24,584	21,499	26,555
88,200	88,250	22,739	19,763	24,413	91,200	91,250	23,669	20,603	25,493	94,200	94,250	24,599	21,514	26,573
88,250	88,300	22,755	19,777	24,431	91,250	91,300	23,685	20,617	25,511	94,250	94,300	24,615	21,530	26,591
88,300	88,350	22,770	19,791	24,449	91,300	91,350	23,700	20,631	25,529	94,300	94,350	24,630	21,545	26,609
88,350	88,400	22,786	19,805	24,467	91,350	91,400	23,716	20,645	25,547	94,350	94,400	24,646	21,561	26,627
88,400	88,450	22,801	19,819	24,485	91,400	91,450	23,731	20,659	25,565	94,400	94,450	24,661	21,576	26,645
88,450	88,500	22,817	19,833	24,503	91,450	91,500	23,747	20,673	25,583	94,450	94,500	24,677	21,592	26,663
88,500	88,550	22,832	19,847	24,521	91,500	91,550	23,762	20,687	25,601	94,500	94,550	24,692	21,607	26,681
88,550	88,600	22,848	19,861	24,539	91,550	91,600	23,778	20,701	25,619	94,550	94,600	24,708	21,623	26,699
88,600	88,650	22,863	19,875	24,557	91,600	91,650	23,793	20,715	25,637	94,600	94,650	24,723	21,638	26,717
88,650	88,700	22,879	19,889	24,575	91,650	91,700	23,809	20,729	25,655	94,650	94,700	24,739	21,654	26,735
88,700	88,750	22,894	19,903	24,593	91,700	91,750	23,824	20,743	25,673	94,700	94,750	24,754	21,669	26,753
88,750	88,800	22,910	19,917	24,611	91,750	91,800	23,840	20,757	25,691	94,750	94,800	24,770	21,685	26,771
88,800	88,850	22,925	19,931	24,629	91,800	91,850	23,855	20,771	25,709	94,800	94,850	24,785	21,700	26,789
88,850	88,900	22,941	19,945	24,647	91,850	91,900	23,871	20,786	25,727	94,850	94,900	24,801	21,716	26,807
88,900	88,950	22,956	19,959	24,665	91,900	91,950	23,886	20,801	25,745	94,900	94,950	24,816	21,731	26,825
88,950	89,000	22,972	19,973	24,683	91,950	92,000	23,902	20,817	25,763	94,950	95,000	24,832	21,747	26,843

Continued on next page

1994 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (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—		
95,000					97,000					99,000				
95,000	95,050	24,847	21,762	26,861	97,000	97,050	25,467	22,382	27,581	99,000	99,050	26,087	23,002	28,301
95,050	95,100	24,863	21,778	26,879	97,050	97,100	25,483	22,398	27,599	99,050	99,100	26,103	23,018	28,319
95,100	95,150	24,878	21,793	26,897	97,100	97,150	25,498	22,413	27,617	99,100	99,150	26,118	23,033	28,337
95,150	95,200	24,894	21,809	26,915	97,150	97,200	25,514	22,429	27,635	99,150	99,200	26,134	23,049	28,355
95,200	95,250	24,909	21,824	26,933	97,200	97,250	25,529	22,444	27,653	99,200	99,250	26,149	23,064	28,373
95,250	95,300	24,925	21,840	26,951	97,250	97,300	25,545	22,460	27,671	99,250	99,300	26,165	23,080	28,391
95,300	95,350	24,940	21,855	26,969	97,300	97,350	25,560	22,475	27,689	99,300	99,350	26,180	23,095	28,409
95,350	95,400	24,956	21,871	26,987	97,350	97,400	25,576	22,491	27,707	99,350	99,400	26,196	23,111	28,427
95,400	95,450	24,971	21,886	27,005	97,400	97,450	25,591	22,506	27,725	99,400	99,450	26,211	23,126	28,445
95,450	95,500	24,987	21,902	27,023	97,450	97,500	25,607	22,522	27,743	99,450	99,500	26,227	23,142	28,463
95,500	95,550	25,002	21,917	27,041	97,500	97,550	25,622	22,537	27,761	99,500	99,550	26,242	23,157	28,481
95,550	95,600	25,018	21,933	27,059	97,550	97,600	25,638	22,553	27,779	99,550	99,600	26,258	23,173	28,499
95,600	95,650	25,033	21,948	27,077	97,600	97,650	25,653	22,568	27,797	99,600	99,650	26,273	23,188	28,517
95,650	95,700	25,049	21,964	27,095	97,650	97,700	25,669	22,584	27,815	99,650	99,700	26,289	23,204	28,535
95,700	95,750	25,064	21,979	27,113	97,700	97,750	25,684	22,599	27,833	99,700	99,750	26,304	23,219	28,553
95,750	95,800	25,080	21,995	27,131	97,750	97,800	25,700	22,615	27,851	99,750	99,800	26,320	23,235	28,571
95,800	95,850	25,095	22,010	27,149	97,800	97,850	25,715	22,630	27,869	99,800	99,850	26,335	23,250	28,589
95,850	95,900	25,111	22,026	27,167	97,850	97,900	25,731	22,646	27,887	99,850	99,900	26,351	23,266	28,607
95,900	95,950	25,126	22,041	27,185	97,900	97,950	25,746	22,661	27,905	99,900	99,950	26,366	23,281	28,625
95,950	96,000	25,142	22,057	27,203	97,950	98,000	25,762	22,677	27,923	99,950	100,000	26,382	23,297	28,643
96,000					98,000					\$100,000 or over — use Tax Rate Schedules on page 31				
96,000	96,050	25,157	22,072	27,221	98,000	98,050	25,777	22,692	27,941					
96,050	96,100	25,173	22,088	27,239	98,050	98,100	25,793	22,708	27,959					
96,100	96,150	25,188	22,103	27,257	98,100	98,150	25,808	22,723	27,977					
96,150	96,200	25,204	22,119	27,275	98,150	98,200	25,824	22,739	27,995					
96,200	96,250	25,219	22,134	27,293	98,200	98,250	25,839	22,754	28,013					
96,250	96,300	25,235	22,150	27,311	98,250	98,300	25,855	22,770	28,031					
96,300	96,350	25,250	22,165	27,329	98,300	98,350	25,870	22,785	28,049					
96,350	96,400	25,266	22,181	27,347	98,350	98,400	25,886	22,801	28,067					
96,400	96,450	25,281	22,196	27,365	98,400	98,450	25,901	22,816	28,085					
96,450	96,500	25,297	22,212	27,383	98,450	98,500	25,917	22,832	28,103					
96,500	96,550	25,312	22,227	27,401	98,500	98,550	25,932	22,847	28,121					
96,550	96,600	25,328	22,243	27,419	98,550	98,600	25,948	22,863	28,139					
96,600	96,650	25,343	22,258	27,437	98,600	98,650	25,963	22,878	28,157					
96,650	96,700	25,359	22,274	27,455	98,650	98,700	25,979	22,894	28,175					
96,700	96,750	25,374	22,289	27,473	98,700	98,750	25,994	22,909	28,193					
96,750	96,800	25,390	22,305	27,491	98,750	98,800	26,010	22,925	28,211					
96,800	96,850	25,405	22,320	27,509	98,800	98,850	26,025	22,940	28,229					
96,850	96,900	25,421	22,336	27,527	98,850	98,900	26,041	22,956	28,247					
96,900	96,950	25,436	22,351	27,545	98,900	98,950	26,056	22,971	28,265					
96,950	97,000	25,452	22,367	27,563	98,950	99,000	26,072	22,987	28,283					

1994 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 36, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 37. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

Schedule W

Estates or Trusts

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$1,500	.....15%	\$0
1,500	3,600	\$225.00 + 28%	1,500
3,600	5,500	813.00 + 31%	3,600
5,500	7,500	1,402.00 + 36%	5,500
7,500	.....	2,122.00 + 39.6%	7,500

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 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$22,750	.....15%	\$0
22,750	55,100	\$3,412.50 + 28%	22,750
55,100	115,000	12,470.50 + 31%	55,100
115,000	250,000	31,039.50 + 36%	115,000
250,000	.....	79,639.50 + 39.6%	250,000

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 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$19,000	.....15%	\$0
19,000	45,925	\$2,850.00 + 28%	19,000
45,925	70,000	10,389.00 + 31%	45,925
70,000	125,000	17,852.25 + 36%	70,000
125,000	.....	37,652.25 + 39.6%	125,000

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 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$38,000	.....15%	\$0
38,000	91,850	\$5,700.00 + 28%	38,000
91,850	140,000	20,778.00 + 31%	91,850
140,000	250,000	35,704.50 + 36%	140,000
250,000	.....	75,304.50 + 39.6%	250,000

Index to Instructions

A

Address change	17
Adjusted gross income	10
Adjustments	9
Advance earned income credit payments.	13
Aliens	2
Alternative minimum tax	11
Amount you owe (or refund)	14
Annuities	8

B

Backup withholding	13
Business income or (loss)	7

C

Capital assets, sales or exchanges	7 and 17
Capital gains and (losses)	7
Capital gain distributions.	1 and 7
Casualty and theft losses	15
Change of address	17
Charity—gifts to	14
Child and dependent care credit	11
Children of divorced or separated parents—exemption for	6
Community income	4
Credits against tax	3 and 11
Credit for amount paid with Form 1040-C	14

D

Dependent care benefits.	7
Dependents—exemptions	5 and 10
Dispositions of U.S. real property interests	4
Dividend income	7
Divorced or separated parents—children of	6
Dual-status taxpayers	3

E

Earned income credit	1 and 13
Educational expenses	16
Effectively connected income	6–9
Election to be taxed as a resident alien	3
Employee business expenses	16
Employer-provided vehicle	6
Estates and trusts	2, 5, 10, and 31
Estimated tax, individuals	14 and 17
Estimated tax penalty	14 and 17
Excess salary deferrals	7
Excess social security and RRTA tax withheld	13
Exemptions	3, 5, 6, and 10
Extension of time to file	2

F

Filing requirements:	
Extension of time to file	2
When to file	2
Where to file	3
Who must file	2
Foreign tax credit	11

G

Gains and (losses), capital	7 and 17
General business credit	11
Gifts to reduce the public debt	18
Golden parachute payments	13
Group-term life insurance, uncollected tax on	13

H

Health insurance deduction—self-employed	1 and 9
--	---------

I

Identifying number	5
Income to be reported	6–9, and 17
Income tax withholding	13 and 17
Individual retirement arrangements (IRAs)—	
Contributions to	9
Distributions from	7
Installment payments	14
Interest income	7 and 17
Interest—late payment of tax	18
Interest—penalty on early withdrawal of savings	10
Itemized deductions	14–16

K

Keogh retirement plan deduction	10
Kinds of income	4

L

Line instructions for Form 1040NR	5
---	---

M

Married persons who live apart	5
Miscellaneous itemized deductions	15
Mortgage interest credit	11
Moving expenses	9 and 16

N

Name change	13
Nonresident aliens, defined	2

O

Original issue discount	7 and 17
Other income	9
Other taxes	11

P

Payments	13
Penalties:	
Early withdrawal of savings	10
Estimated tax	14
Frivolous return	18
Late filing	18
Late payment	18
Other	18
Pensions and annuities	8
Portfolio interest	17
Preparer—tax return	17
Problems, unresolved tax	18

Q

Qualified performing artists	10
--	----

R

Railroad retirement benefits (Tier 1)	17
Real property income choice	4
Records—how long to keep	18
Refund or amount you owe	14
Refunds, credits, or offsets of state and local income taxes	7
Reminders	17
Rental income	17
Requesting a copy of your tax return	18
Resident aliens	2
Retirement plan deduction, Keogh	10
Rounding off to whole dollars	6
Royalties	17

S

Salaries and wages	6 and 17
Sales or exchanges, capital assets	7 and 17
Scholarship and fellowship grants	7 and 10
Social security benefits	17
State and local income taxes—deduction for	14

T

Taxes:	
Additional	11
Income effectively connected	10
Income not effectively connected	17
Other—	
Advance earned income credit	13
Alternative minimum	11
Golden parachute payments	13
Qualified retirement plans, including IRAs	12
Recapture taxes	12
Section 72(m)(5) excess benefits	13
Social security and Medicare tax on tips	12
Uncollected employee social security and Medicare or RRTA tax on tips	12
Taxpayer assistance	18
Taxpayer identifying number	5
Tax rates	3 and 31
Tax rate schedules	31
Tax table	19–30
Tax withholding	13 and 17
Tip income	6
Transportation tax	12
Treaty benefits, reporting	17
Trusts	2, 5, 10, and 31

U

Unemployment compensation	9
Unresolved tax problems	18
U.S. real property interests, dispositions of	4

W

Wages and salaries	6 and 17
When to file	2
Where to file	3
Who must file	2
Widows and widowers, qualifying	5
Winnings—prizes, awards, gambling and lotteries	17
Withholding tax	13 and 17