



# Instructions for Form 1040NR

## U.S. Nonresident Alien Income Tax Return

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

**Future developments.** For information about any additional changes to the 2017 tax law or any other developments affecting Form 1040NR or its instructions, go to [IRS.gov/Form1040NR](https://www.irs.gov/Form1040NR).

## What's New

**Qualifying widow(er).** If you meet certain conditions, your child or stepchild (not a foster child) may qualify you for qualifying widow(er) status if you can claim the child as a dependent or if you could claim the child as a dependent on your tax return. See [Line 6—Qualifying widow\(er\)](#), later.

**Contributions to traditional IRAs.** Your deduction for contributions to a traditional IRA is completely phased out:

- If you are single and have an adjusted gross income of \$72,000 or more; or
- If you are a qualifying widow(er) and have an adjusted gross income of \$119,000 or more.

**Repayment of any excess advance payments of the health coverage tax credit (HCTC).** Include the repayment of any excess advance payments of the HCTC on line 42. Write in "HCTC" and "the amount of repayment" to the left of the entry line for line 42. See [Line 42—Tax](#), later, for details.

**First-time homebuyer credit repayment.** The repayment requirement has expired for homes purchased after 2008. The repayment requirement continues to apply to homes purchased in 2008. See [Line 59b—First-time homebuyer credit repayment](#), later.

## Dividend equivalent payments.

Payments made on or after January 1, 2017, with respect to specified notional principal contracts and specified equity-linked instruments will be dividend equivalents.

**Expired tax benefits.** At the time these instructions were prepared for printing, certain tax benefits had expired, including the nonbusiness energy property credit on Form 5695, Residential Energy Credit. You can find out whether Congress has enacted legislation extending this and other tax benefits so that you may claim them on your 2017 return at [IRS.gov/Form1040NR](https://www.irs.gov/Form1040NR).

**Disaster tax relief.** Disaster tax relief was enacted for those impacted by Hurricane Harvey, Irma, or Maria, including an election to use prior year earned income when figuring the additional child tax credit. See Publication 976, Disaster Relief, for more information.

**Secure access.** To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

**Due date of return.** File Form 1040NR by April 17, 2018. The due date is April 17, because April 15 is a Sunday and the Emancipation Day holiday in the District of Columbia is

You can electronically file (e-file) your Form 1040NR.



**makes doing your taxes  
faster and easier.**

Get a faster refund, reduce errors, and save paper. For more information on **IRS e-file**, see *Options for e-filing your returns* in these instructions or click on **IRS e-file** at IRS.gov.

observed on April 16—even if you do not live in the District of Columbia.

**Foreign-owned disregarded entities.** For tax years beginning on or

after January 1, 2017, and ending on or after December 31, 2017, if a foreign person wholly owns a domestic disregarded entity (DE), the

domestic DE is treated as separate from its owner for the purpose of filing Form 5472. See the Instructions for Form 5472 for additional information.

# Affordable Care Act—What You Need To Know

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## Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2018**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
  2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
  3. Include **Form 8962** with your **1040NR**. (Do not include Form 1095-A.)
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## Health Coverage Reporting

You should receive the **Form 1095-A** or **Form 1095-C**, if applicable, by early **February 2018**. You don't need to wait to receive your Form 1095-C to file your return. Don't include Form 1095-A or Form 1095-C with your tax return.

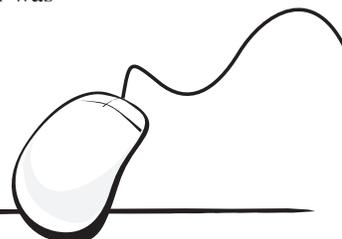
If you or someone in your family was an employee in 2017, the employer may be required to send you a **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **February 2018**. This information may be relevant if you purchased health insurance coverage for 2017 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 65**. You do not need to wait to receive your Form 1095-C to file your return. You may rely on other information about your coverage to complete line 65. Do not include Form 1095-C with your tax return. If you don't wish to claim the premium tax credit for 2017, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

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## Options for e-filing your returns—safely, quickly, and easily.

### Why do 85% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by the due date of your return (not counting extensions)—April 17, 2018, for most people.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



### IRS e-file: It's Safe. It's Easy. It's Time.

Joining the more than 125 million Americans who already are using *e-file* is easy. Just ask your tax preparer or use commercial software. *IRS e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use *IRS e-file*. If you are asked if you want to *e-file*, just give it a try. *IRS e-file* is now the norm, not the exception.

**Free File Fillable Forms.** The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/Forms](https://www.irs.gov/Forms).

## Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to see all your electronic payment options.

# General Instructions

## Items To Note

**Hurricane disaster area.** You may be able to use your 2016 earned income to figure your additional child tax credit. You can make this election if both of the following apply.

1. Your 2016 earned income was greater than your 2017 earned income.
2. One of the following applies.
  - a. On August 23, 2017, your main home was located in the Hurricane Harvey disaster zone.
  - b. On August 23, 2017, your main home was located in the Hurricane Harvey disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Harvey.
  - c. On September 4, 2017, your main home was located in the Hurricane Irma disaster zone.
  - d. On September 4, 2017, your main home was located in the Hurricane Irma disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Irma.
  - e. On September 16, 2017, your main home was located in the Hurricane Maria disaster zone.
  - f. On September 16, 2017, your main home was in the Hurricane Maria disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Maria.

If you make this election, enter "PYEI" and the amount of your 2016 earned income in the space next to Form 1040NR, line 64. For more information, see Pub. 976.

**Form 1040NR-EZ.** You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends. (If you had taxable interest or dividend income, you must use Form 1040NR.) For more details, see Form 1040NR-EZ and its instructions.

**Special rules for former U.S. citizens and former U.S. long-term residents.** If you renounced your U.S. citizenship or terminated your

long-term resident status, you may be subject to special rules. Different rules apply based on the date you renounced your citizenship or terminated your long-term residency in the United States. See [Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents \(Expatriates\)](#), later.

**Self-employment tax.** You must pay self-employment tax on your self-employment income if an international social security agreement in effect between your country of tax residence and the United States provides that you are covered under the U.S. social security system. Enter the tax on line 55. See the instructions for [line 55](#) for additional information. Enter the deductible part of your self-employment tax on line 27. Attach Schedule SE (Form 1040). See the Instructions for Schedule SE (Form 1040) for additional information.

**Social security or Medicare taxes withheld in error.** If you are a foreign student or exchange visitor on an F-1, J-1, M-1, or Q visa, and social security or Medicare taxes were withheld on your wages in error, you may want to file Form 843, Claim for Refund and Request for Abatement, to request a refund of these taxes. For more information, see *Students and Exchange Visitors* in chapter 8 of Pub. 519, U.S. Tax Guide for Aliens.

**Other reporting requirements.** You also may have to file other forms, including the following.

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.
- Form 8938, Statement of Specified Foreign Financial Assets.

**Dual resident taxpayer holding specified foreign financial assets.** Special reporting requirements for Form 8938 apply to dual resident taxpayers holding specified foreign financial assets and taxed for all or a portion of the year as a nonresident alien under Regulations section 301.7701(b)-7. For more information, see the Instructions for Form 8938, and, in particular, *Special rule for dual*

*resident taxpayers* under *Who Must File*.

**Foreign-owned domestic disregarded entities.** For tax years beginning on or after January 1, 2017, and ending on or after December 31, 2017, if a foreign person wholly owns a domestic disregarded entity (DE), the domestic DE is treated as a domestic corporation separate from its owner (the foreign person) for the limited purposes of the requirements under section 6038A that apply to 25 percent foreign-owned domestic corporations. See the Instructions for Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, for additional information and coordination with Form 5472 filing by the domestic DE. Also, note that because the domestic DE is generally a transparent entity, the foreign person will include (or continue to include) on Form 1040NR any of the domestic DE's tax items that are subject to reporting.

## Additional Information

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

- |                 |   |
|-----------------|---|
| <b>Pub. 501</b> | Exemptions, Standard Deduction, and Filing Information    |
| <b>Pub. 525</b> | Taxable and Nontaxable Income                             |
| <b>Pub. 529</b> | Miscellaneous Deductions                                  |
| <b>Pub. 597</b> | Information on the United States-Canada Income Tax Treaty |
| <b>Pub. 901</b> | U.S. Tax Treaties   |

These free publications and the forms and schedules you will need are available from the IRS. You can download them at [IRS.gov](#). Also see [How To Get Tax Help](#), later, for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

## Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2017. (These tests

are explained in [Green Card Test](#) and [Substantial Presence Test](#), later.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2017. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you will be treated as a nonresident alien for income tax purposes if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country and you claim a treaty benefit (as a nonresident of the United States) so as to reduce your U.S. income tax liability. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter “tax treaties” in the search box at the top of the page, and click on [United States Income Tax Treaties - A to Z](#). Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see chapter 1 of 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 2017. (Also see [Dual-Status Taxpayers](#), later.) In most cases, you are a lawful permanent resident if the USCIS (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

You continue to have resident status under this test unless the status is taken away from you or is administratively or judicially determined to have been abandoned.

An administrative or judicial determination of abandonment of resident status may be initiated by you, the USCIS, or a U.S. consular officer.

Your resident status is considered to have been taken away from you if the U.S. government issues you a final administrative or judicial order of exclusion or deportation. When your resident alien status is considered to

have been administratively or judicially determined to be abandoned depends on who initiates the determination.

If the USCIS or U.S. consular officer initiates this determination, your resident status will be considered to be abandoned when the final administrative order of abandonment is issued. If you initiate the determination, your resident status is considered to be abandoned when you file either of the following documents—along with your USCIS Alien Registration Receipt Card—with the USCIS or a U.S. consular officer.

- USCIS Form I-407 (Record of Abandonment of Lawful Permanent Resident Status).
- A letter stating your intent to abandon your resident status.

The USCIS Alien Registration Receipt Card is also referred to as a green card.

When filing by mail, you must send by certified mail, return receipt requested (or the foreign equivalent) and keep a copy and proof that it was mailed and received.

 *Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than 10 years old or because you have been absent from the United States for a period of time.*

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see chapter 1 of Pub. 519. See also [USCIS.gov/i-407](#).

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2017. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2017; and
2. 183 days during the 3-year period of 2017, 2016, and 2015, as calculated using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2017		1.000	
2016		.333	
2015		.167	
Total testing days (add column (d))			

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

1. Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
2. Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
3. Days you are in the United States as a crew member of a foreign vessel.
4. Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.
6. Days you are an [exempt individual](#) (defined next).

 *You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (6) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.*

**Exempt individual.** For purposes of the substantial presence test, an

exempt individual is anyone in one of the following categories.

- An individual temporarily present in the United States as a foreign government-related individual under an “A” or “G” visa, other than individuals holding “A-3” or “G-5” class visas.
- A teacher or trainee who is temporarily present under a “J” or “Q” visa, who substantially complies with the requirements of the visa.
- A student who is temporarily present under an “F,” “J,” “M,” or “Q” visa, who substantially complies with the requirements of the visa.
- A professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

See chapter 1 of Pub. 519 for more details regarding exempt individuals

and days of presence in the United States for the substantial presence test.



*You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2017 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2017 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.*

### **Closer Connection to Foreign Country**

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

- Were present in the United States for fewer than 183 days during 2017,
- Establish that during 2017 you had a tax home in a foreign country, and

- Establish that during 2017 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.

You are not eligible for the closer connection exception if you have an application pending for adjustment of status to that of a lawful permanent resident or if you have applied, or have taken steps to apply, for lawful permanent residence. See chapter 1 of Pub. 519 for more information.

You must file a fully completed Form 8840 with the IRS to claim the closer connection exception. See *Form 8840* in chapter 1 of Pub. 519. Each spouse must file a separate Form 8840 to claim the closer connection exception.

### **Who Must File**

File Form 1040NR if any of the conditions in Table A apply to you.

**Table A. Who Must File Form 1040NR**

<p>You must file Form 1040NR if any of the following conditions apply to you.</p> <p>1. You were a nonresident alien engaged in a trade or business in the United States during 2017. You must file even if:</p> <ul style="list-style-type: none"> <li>a. You have no income from a trade or business conducted in the United States,</li> <li>b. You have no U.S. source income, or</li> <li>c. Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.</li> </ul> <p>However, if you have no gross income* for 2017, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.</p>
<p>2. You were a nonresident alien not engaged in a trade or business in the United States during 2017 and:</p> <ul style="list-style-type: none"> <li>a. You received income from U.S. sources that is reportable on Schedule NEC, lines 1 through 12; and</li> <li>b. Not all of the U.S. tax that you owe was withheld from that income.</li> </ul>
<p>3. You owe any special taxes, including any of the following.</p> <ul style="list-style-type: none"> <li>a. Alternative minimum tax.</li> <li>b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (If you are filing a return only because you owe this tax, you can file <b>Form 5329</b> by itself.)</li> <li>c. Household employment taxes. (If you are filing a return only because you owe these taxes, you can file <b>Schedule H</b> (Form 1040) by itself.)</li> <li>d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.</li> <li>e. Recapture of first-time homebuyer credit. See the instructions for <a href="#">line 59b</a>.</li> <li>f. Write-in taxes or recapture taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for <a href="#">line 60</a>.</li> </ul>
<p>4. You received HSA, Archer MSA, or Medicare Advantage MSA distributions.</p>
<p>5. You had net earnings from self-employment of at least \$400 and you are a resident of a country with whom the United States has an international social security agreement. See the instructions for <a href="#">line 55</a>.</p>
<p>6. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.</p>
<p>7. You are the personal representative for a deceased person who would have had to file Form 1040NR. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.</p>
<p>8. You represent an estate or trust that has to file Form 1040NR. Change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041 and its instructions when completing the Form 1040NR.</p>
<p> <b>CAUTION</b> If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.</p>
<p>*Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax. In most cases, it includes only income from U.S. sources. Gross income includes gains, but not losses, from asset transactions. Gross income from a business means, for example, the amount on Schedule C (Form 1040), line 7; or Schedule F (Form 1040), line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C (Form 1040), line 7; or Schedule F (Form 1040), line 9.</p>

**Exceptions.** You do not need to file Form 1040NR if you meet (1), (2), or (3) below.

1. Your only U.S. trade or business was the performance of personal services; and
  - a. Your wages were less than \$4,050; and
  - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty.
2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q"

visa, and you have no income that is subject to tax under section 871 (that is, the income items listed on page 1 of Form 1040NR, lines 8 through 21, and on page 4, Schedule NEC, lines 1 through 12).

3. You were a partner in a U.S. partnership that was not engaged in a trade or business in the United States during 2017 and your Schedule K-1 (Form 1065) includes only income from U.S. sources that you must report on Schedule NEC, lines 1 through 12.

 **CAUTION** If the partnership withholds taxes on this income in 2018 and the tax withheld and reported in box 10 of Form 1042-S is more or less than the tax due on the

income, you will need to file Form 1040NR for 2018 to pay the underwithheld tax or claim a refund of the overwithheld tax.

 **TIP** Even if you do not otherwise have to file a return, you should file one if you can get money back. For example, you should file if one of the following applies.

1. You are eligible to get a refund of any federal income tax withheld.
2. You are engaged in a U.S. trade or business and are eligible for any of the following credits.
  - a. Additional child tax credit.
  - b. Credit for federal tax on fuels.
  - c. Premium tax credit.

d. *Health coverage tax credit.*

You should also consider filing a return if you received a Form 1099-B (or substitute statement). See Pub. 501 for more details.

**Premium tax credit.** If advance payments of the premium tax credit were made for you or a dependent who enrolled in coverage through the Marketplace, you must file a 2017 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments. You must attach Form 8962 even if someone else enrolled you or your dependent. If you are a dependent who is claimed on someone else's 2017 return, you do not have to attach Form 8962.

**Exception for certain children under age 19 or full-time students.** If your child was under age 19 at the end of 2017 or was a full-time student under age 24 at the end of 2017, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$10,500, you can elect to report your child's income on your return. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, including the conditions for children under age 24, see Form 8814.

A child born on January 1, 1994, is considered to be age 24 at the end of 2017. Do not use Form 8814 for such a child.

**Filing a deceased person's return.** The personal representative must file the return for a deceased person who was required to file a return for 2017. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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



*If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.*

### **Simplified Procedure for Claiming Certain Refunds**

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

- You were a nonresident alien.
- You were not engaged in a trade or business in the United States at any time.
- You had no income that was effectively connected with the conduct of a U.S. trade or business.
- Your U.S. income tax liability was fully satisfied through withholding of tax at source.
- You are filing Form 1040NR solely to claim a refund of U.S. tax withheld at source under chapter 3 or tax withheld under chapter 4 (FATCA).

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

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

**Page 1.** Enter your name, identifying number (defined in [Identifying Number](#), later), and all address information requested at the top of page 1. If your income is not exempt from tax by treaty, leave the rest of page 1 blank. If your income is exempt from tax by treaty, enter the exempt income on line 22 and leave the rest of page 1 blank.

**Page 4—Schedule NEC, lines 1a through 12.** Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must

include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

If you are entitled to a reduced rate of, or exemption from, withholding on the income pursuant to a tax treaty, the appropriate rate of U.S. tax is the same as the treaty rate. Use column (d) if the appropriate tax rate is other than 30%, 15%, or 10%, including 0%.

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

- 4 dividend payments.
- 12 interest payments.

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

**Note.** Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 12 and show the amount in column (d).

**Lines 13 through 15.** Complete these lines as instructed on the form.

**Page 5—Schedule OI.** You must answer all questions. For item L, identify the country, tax treaty article(s) under which you are applying for a refund of tax, the number of months in prior years that you claimed the treaty benefit, and the amount of exempt income in the current year. Also attach Form 8833 if required.

**Note.** If you are claiming a reduced rate of, or exemption from, tax based on a tax treaty, you generally must be a resident for income tax purposes of the particular treaty country within the meaning of the treaty and you cannot have a permanent establishment or fixed base in the United States. See Pub. 901 for more information on tax treaties.

If you are claiming an exemption from tax under chapter 4, you must qualify for a reduced rate of, or exemption from, tax for chapter 3 purposes unless the payment is not an amount subject to chapter 3 withholding. See Regulations section 1.1441-2(a).

**Page 2—lines 54 and 61.** Enter on line 54 the tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15. Enter your total income tax liability on line 61.

**Line 62a.** Enter the total amount of U.S. tax withheld from Form(s) 1099.

**Line 62d.** Enter the total amount of U.S. tax withheld on income not effectively connected with a U.S. trade or business from Form(s) 1042-S.

**Line 71.** Add lines 62a through 70. This is the total tax you have paid.

**Lines 72 and 73a.** Enter the difference between line 61 and line 71. This is your total refund.

You can have the refund deposited into more than one account. See [Lines 73a through 73e—Amount refunded to you](#), later, for more details.

**Line 73e.** You may be able to have your refund check mailed to an address that is not shown on page 1. See [Line 73e](#), later, for more details.

**Signature.** You must sign and date your tax return. See [Sign Your Return](#), later.

**Documentation.** You must attach acceptable proof of the withholding for which you are claiming a refund. If you are claiming a refund of backup withholding tax based on your status as a nonresident alien, you must attach a copy of the Form 1099 that shows the income and the amount of backup withholding. If you are claiming a refund of U.S. tax withheld at source under chapter 3 or tax withheld under chapter 4, you must attach a copy of the Form 1042-S that shows the income and the amount of U.S. tax withheld. Attach the forms to the left margin of page 1.

### Additional Information

**Portfolio interest.** If you are claiming a refund of U.S. tax withheld from portfolio interest, include a description of the relevant debt obligation,

including the name of the issuer, CUSIP number (if any), interest rate, and the date the debt was issued.



*Interest payments on foreign bearer obligations issued on or after March 19, 2012, are not eligible for the portfolio interest exception to withholding. For more information, see Interest in Pub. 519 and Pub. 515.*

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

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

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

### When To File

**Individuals.** If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2017 calendar year is due by **April 17, 2018**. (The due date is April 17, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.)

If you file after this date, you may have to pay interest and penalties. See [Interest and Penalties](#), later.

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 2017 calendar year is due by June 15, 2018.

**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 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, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



*An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

### Where To File

**E-file.** If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more information. However, if you choose to mail it, filing instructions and addresses are below.

**Individuals.** If you are not enclosing a payment, mail Form 1040NR to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail Form 1040NR to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

**Estates and trusts.** If you are not enclosing a payment, mail Form 1040NR to:

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0048  
U.S.A.

If enclosing a payment, mail Form 1040NR to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

### Private Delivery Services

Filers can use certain private delivery services (PDS) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



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

### Election To Be Taxed as a Resident Alien

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

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

To make this election, you must attach the statement described in *Nonresident Spouse Treated as a Resident* in chapter 1 of Pub. 519 to your return. Do not use Form 1040NR.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2017. If you file a separate return, use

Form 1040 or Form 1040A. You must include your worldwide income for the whole year whether you file a joint or separate return.



*If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.*

### Dual-Status Taxpayers



*If you elect to be taxed as a resident alien (discussed in [Election To Be Taxed as a Resident Alien](#), earlier), the special instructions and restrictions discussed here do not apply.*

### Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States or are no longer a lawful permanent resident of the United States. You may become a nonresident alien when you leave if you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the [green card test](#), defined earlier) 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.
- During the next calendar year, you are not a U.S. resident under either the [green card test](#) or the [substantial presence test](#), defined earlier.

See chapter 1 of Pub. 519 for more information.

### What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year

you were a nonresident. You can use Form 1040NR as the statement; enter “Dual-Status Statement” across the top. Do not sign the Form 1040NR. If you are not enclosing a payment, mail your return and statement to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail your return to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You can use Form 1040 as the statement; enter “Dual-Status Statement” across the top. Do not sign the Form 1040. If you are not enclosing a payment, mail your return and statement to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail your return to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

**Statements.** Any statement you file with your return must show your name, address, and identifying number (defined in [Identifying Number](#), later).

Former U.S. long-term residents are required to file Form 8854, Initial and Annual Expatriation Statement, with their dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see *Expatriation Tax* in chapter 4 of Pub. 519.

## Income Subject to Tax for Dual-Status Year

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

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is generally taxable whether you received it while a nonresident alien or a resident alien (unless specifically exempt under the Internal Revenue Code or a tax treaty provision).

## Restrictions for Dual-Status Taxpayers

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

**Head of household.** You cannot use the Head of household Tax Table column or Section D of the Tax Computation Worksheet in the Instructions for Form 1040.

**Joint return.** You cannot file a joint return unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of a dual-status taxpayer.

**Tax rates.** If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election discussed earlier to be taxed as a resident alien, you must use the Married filing separately column in the Tax Table or Section C of the Tax Computation Worksheet to figure your tax on income effectively connected with a U.S. trade or business. If you were married, you cannot use the Single Tax Table

column or Section A of the Tax Computation Worksheet.

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

Special rules apply for exemptions for the part of the year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, or South Korea; a [U.S. national](#) (defined later); or a student or business apprentice from India.

See chapter 5 of Pub. 519 for more information.

**Tax credits.** You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of a dual-status taxpayer.

See chapter 6 of Pub. 519 for information on other credits.

## How To Figure Tax for a Dual-Status Year

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

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

See the Instructions for Schedule A (Form 1040).

Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

If you were a resident alien on the last day of the tax year and you are filing Form 1040, include the tax on the noneffectively connected income on Form 1040, line 62. Enter "1040NR" as the code on the space provided.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040), or Form 8615 on Form 1040NR, line 42, and the tax on the noneffectively connected income on line 54. Include any net investment income tax from Form 8960 for the part of the year you were a U.S. resident on line 60, check box b, and enter the code "NIIT." See Form 8960 and its instructions for more details.

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

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 64. Enter amounts from the attached statement (Form 1040NR, lines 62a through 62d) in the column to the right of line 64 and identify and include them in the amount on line 64.

- When filing Form 1040NR, show the total tax withheld on lines 62a through 62d. Enter the amount from the attached statement (Form 1040, line 64) in the column to the right of line 62a, and identify and include it in the amount on line 62a.

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

3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C

with the total payments on line 74. Identify the payment in the area to the left of the entry.

## How To Report Income on Form 1040NR

### Community Income

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

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

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

### Kinds of Income

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

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

**2. U.S. income not effectively connected with a U.S. trade or business.** This income is taxed at 30% unless a treaty between your country of residence (as defined under the treaty) and the United States has set a lower rate that applies to you. Report this income on Schedule NEC on page 4 of Form

1040NR. Pub. 519 describes this income in greater detail.

**Note.** Use line 58 to report the 4% tax on U.S. source gross transportation income.

**3. Income exempt from U.S. tax.** If the income is exempt from tax by treaty, complete item L of Schedule OI on page 5 of Form 1040NR and line 22 on page 1.

**Income from a sharing economy.** If you use one of the many online platforms available to provide goods and services, you may be involved in what is known as the sharing economy. If you receive income from a sharing economy activity, it is generally taxable even if you do not receive a Form 1099-MISC, Miscellaneous Income; Form W-2, Wage and Tax Statement; or some other income statement. To learn more about this income, go to [IRS.gov/Sharing](https://www.irs.gov/Sharing).

### Dispositions of U.S. Real Property Interests

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

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 [Line 43—Alternative minimum tax](#), later. See *Real Property Gain or Loss* in chapter 4 of Pub. 519 for more information.

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

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

- Gains from the sale or exchange of such property or an interest therein;
- Gains on the disposal of timber, coal, or iron ore with a retained economic interest;
- Rents from real estate; or

- Rents and royalties from mines, oil or gas wells, or other natural resources.



*You do not need to make an election to treat gain from the disposition of a U.S. real property interest as effectively connected income. Dispositions of U.S. real property interests are automatically treated as effectively connected income. See [Dispositions of U.S. Real Property Interests](#), earlier.*

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

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

**Note.** Once made, the section 871 election will remain in effect until revoked with the consent of the Commissioner. A new section 871 election may not be made until after the 5th year in which the revocation occurs.

### Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if the income is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income

that must be treated as effectively connected with a U.S. trade or business, see chapter 4 of Pub. 519.

## Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents (Expatriates)

The expatriation tax provisions apply to certain U.S. citizens who have lost their citizenship and long-term residents who have ended their residency. You are a former U.S. long-term resident if you were a lawful permanent resident of the United States (green-card holder) in at least 8 of the last 15 tax years ending with the year your residency ends.

Different expatriation tax rules apply to individuals based on the date of expatriation. The dates are:

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

For more information on the expatriation tax provisions, see *Expatriation Tax* in chapter 4 of Pub. 519; the Instructions for Form 8854; and Notice 2009-85 (for expatriation after June 16, 2008), 2009-45 I.R.B. 598, available at [IRS.gov/irb/2009-45\\_IRB/ar10.html](http://IRS.gov/irb/2009-45_IRB/ar10.html).

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## Line Instructions for Form 1040NR

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### Name and Address

**Individuals.** Enter your name, street address, city or town, and country on the appropriate lines. Include an apartment number after the street address, if applicable. Check the box for "Individual."

**Estates and trusts.** Enter the name of the estate or trust and check the box for "Estate or Trust." You must include different information for estates and trusts that are engaged in a trade or business in the United States.

**Not engaged in a trade or business.** Attach a statement to Form 1040NR with your name, title, address, and the names and addresses of any U.S. grantors and beneficiaries.

**Engaged in a trade or business in the United States.** Attach a

statement to Form 1040NR with your name, title, address, and the names and addresses of all beneficiaries.

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

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

**Country name.** Do not abbreviate the country name. Enter the name in uppercase letters in English. Follow the country's practice for entering the postal code and the name of the province, county, or state.

**Address change.** If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

**Name change.** If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See [Social security number \(SSN\)](#), later, for how to contact the SSA.

**Death of a taxpayer.** See [Death of a Taxpayer](#) under *General Information*, later.

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### Identifying Number

An incorrect or missing identifying number can increase your tax, reduce your refund, or delay your refund.

**Social security number (SSN).** If you are an individual, in most cases you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [SSA.gov](http://SSA.gov), from your local Social Security Administration (SSA) office, or by calling the SSA at 800-772-1213 (TTY 800-325-0778).

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1

student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms W-2, 1040NR, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040NR may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA at 800-772-1213 (TTY 800-325-0778).

**IRS individual taxpayer identification number (ITIN).** If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return. If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN.

For more information, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at [IRS.gov](http://IRS.gov). Enter "ITIN" in the search box. It takes about 7 weeks to get an ITIN.

 **TIP** *ITINs that have not been included on a U.S. federal tax return at least once in the last 3 consecutive tax years have expired. In addition, ITINs that were assigned before 2013 will expire according to an annual schedule based on the middle digits of the ITIN. The middle digits refer to the fourth and fifth positions of the ITIN. For example, the middle digits for 9xx-78-xxxx are "78." Expired ITINs must be renewed in order to avoid delays in processing your tax return. For more information, see the Form W-7 instructions, or visit [IRS.gov/ITIN](http://IRS.gov/ITIN).*

An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [IRS.gov/ITINinfo](https://www.irs.gov/ITINinfo).

**Employer identification number (EIN).** If you are filing Form 1040NR for an estate or trust, enter the EIN of the estate or trust. If the entity does not have an EIN, you must apply for one by filing Form SS-4, Application for Employer Identification Number. For details on how to get an EIN, see Form SS-4 and its instructions. Form SS-4 is available at [IRS.gov](https://www.irs.gov). Enter "SS-4" in the search box.

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## Filing Status

The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations. For more information about marital status, see Pub. 501.

### Were You Single or Married?

**Single.** You can check the box on line 1 or line 2 if any of the following was true on December 31, 2017.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2017, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1 or line 2.
- You were widowed before January 1, 2017, and did not remarry before the end of 2017. But if you meet certain conditions, you may be able to use the qualifying widow(er) filing status. See the instructions for [line 6](#), later.
- You meet the tests described under [Married persons who live apart](#), later.

**Married.** If you were married on December 31, 2017, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2017.

If your spouse died in 2017, consider yourself married to that spouse for the whole year, unless you remarried in 2017.

**U.S. national.** A U.S. national is an individual who, although not a U.S.

citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

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

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2017.
3. You lived apart from your spouse for the last 6 months of 2017. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2017. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2017, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2017.
5. You can claim a dependency exemption for the child or could claim the child except that the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

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

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

### Line 3 or line 4—Married resident.

If you checked the box on line 3 or line 4, you must enter your spouse's first and last name and identifying number in the space provided.

You cannot check the box on line 3 or line 4 if your spouse does not have an SSN or an ITIN. If your spouse is not eligible to apply for an SSN, he or she must apply for an ITIN.



*If your spouse is a nonresident alien, is not being claimed as an exemption, and does not have an identifying number (SSN or ITIN), enter "NRA" in the space for Spouse's identifying number. Do not leave the space blank. If you have applied for an SSN or ITIN, enter "Applied for."*

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

1. You were a resident of Canada, Mexico, or South Korea or were a U.S. national.
2. Your spouse died in 2015 or 2016 and you did not remarry before the end of 2017.
3. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2017:
  - a. The child had gross income of \$4,050 or more,
  - b. The child filed a joint return, or
  - c. You could be claimed as a dependent on someone else's return.

If the child is not claimed as your dependent on line 7c, enter the child's name in the space beneath line 6. If you do not enter the name, it will take us longer to process your return.

4. This child lived in your home for all of 2017. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time lived in the home.

A child is considered to have lived with you for all of 2017 if the child was born or died in 2017 and your home was the child's home for the entire time he or she was alive.

5. You paid over half the cost of keeping up your home. To find out what is included in the cost of keeping up a home, see Pub. 501.

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

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

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

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## Exemptions

Exemptions for estates and trusts are described in the instructions for [line 40](#), later.

Only U.S. nationals, residents of Canada, Mexico, and South Korea, and residents of India who were students or business apprentices may claim an exemption for a spouse or a dependent.

**Line 7b—Spouse.** If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return (you can do this even if your spouse died in 2017).

If you checked filing status box 4, do not check line 7b if your spouse did not live with you in the United States at any time during 2017. If you were a resident of South Korea or India, see chapter 5 of Pub. 519.

**Line 7c—Dependents.** You can take an exemption for each of your dependents. If you have more than four dependents, include a statement showing the required information.

If you were a U.S. national or a resident of Canada or Mexico, you can claim an exemption for a child or other dependent on the same terms as U.S. citizens. If you were a resident of South Korea or India, see chapter 5 of Pub. 519.

In general, a dependent is a qualifying child or a qualifying relative. Three exceptions apply.

- An individual who is a dependent of a taxpayer is treated as having no dependents.
- An individual who files a joint return is not a dependent if the individual

files a joint return, unless the joint return is filed only to claim a refund of estimated or withheld taxes.

- An individual claimed as a dependent must be a citizen, national, or resident of the United States, or a resident of Canada or Mexico.

**Qualifying child.** A qualifying child for purposes of the dependency exemption is a child who meets the following requirements.

- The child is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- The child was one of the following.
  1. Under age 19 at the end of 2017 and younger than you (or your spouse if filing jointly).
  2. Under age 24 at the end of 2017, a full-time student, and younger than you (or your spouse if filing jointly).
  3. Any age and permanently and totally disabled at any time during the year.
    - The child lived with you for more than half of 2017.
    - The child did not provide over half of his or her own support for 2017.
    - The child is not filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of estimated or withheld taxes.

**Qualifying relative.** A qualifying relative for purposes of the dependency exemption is a person who meets the following requirements.

- The person was not a qualifying child of any taxpayer for 2017.
- The person is one of the following.
  1. Your son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild).
  2. Your brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew).
  3. Your father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle).
  4. Your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

5. Any other person (other than your spouse) who lived with you for all of 2017 as a member of your household if your relationship did not violate local law.

- The person had gross income of less than \$4,050 in 2017.
- You provided over half of the person's support in 2017.



*For special rules and additional information in applying the definitions of a qualifying child and qualifying relative, see Exemptions for Dependents in Pub. 501.*

### **Children who did not live with you due to divorce or separation.**

If you checked filing status box 1 or 3 and are claiming a child who did not live with you as a dependent under the special rule for children of divorced or separated parents or parents who live apart during the last 6 months of the year, include with your return a copy of the custodial parent's signed release of claim to exemption. The release may be on Form 8332 or may be a substantially similar statement whose only purpose is to release a claim to exemption for the child. The release must be unconditional.

If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See Form 8332 for details.



*You must include the required information even if you filed it with your return in an earlier year.*

### **Release of exemption revoked.**

A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

### **Other dependent children.**

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

**Line 7c, column (2).** You must enter each dependent's identifying number (SSN, ITIN, or ATIN).

Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on the child's status as your dependent.

 For details on how your dependent can get an identifying number, see [Identifying Number](#), earlier.

If your dependent child was born and died in 2017 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you did not have an SSN (or ITIN) by the due date of your 2017 return (including extensions), you cannot claim the child tax credit on either your original or an amended 2017 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2017 return with respect to a child who did not have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 49.

**Adoption taxpayer identification numbers (ATINs).** If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See [IRS individual taxpayer identification number \(ITIN\)](#), earlier.

**Line 7c, column (4).** Check the box in this column if your dependent is a qualifying child for the child tax credit (defined next). If you have at least one qualifying child, you may be able to take the child tax credit on line 49 and the additional child tax credit on line 64.

**Qualifying child for child tax credit.** A qualifying child for purposes of the child tax credit is a qualifying child for purposes of the dependency

exemption except that the child must meet the following requirements.

- The child was under age 17 at the end of 2017.
- The child was a U.S. citizen, a U.S. national, or a U.S. resident alien.

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## Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

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## Income Effectively Connected With U.S. Trade or Business

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. 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. Only U.S. source income is included on line 8 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



**Do not include on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete [item L](#) of Schedule OI on page 5 of Form 1040NR.**

**Services performed partly within and partly without the United States.** If you performed services as an employee both inside

and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources.

Compensation (other than certain fringe benefits) generally is sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total number of days you performed labor or personal services within and without the United States. Multiply the result by your total compensation (other than certain fringe benefits).

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

 You may be able to use an alternative method to determine the source of your compensation and/or fringe benefits if the alternative method more properly determines the source of the compensation.

For 2017, if your total compensation (including fringe benefits) is \$250,000 or more and you allocate your compensation using an alternative method, check the "Yes" boxes in [item K](#) of Schedule OI on page 5. Also attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative method is used.
2. For each such item, the alternative method used to allocate the source of the compensation.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and outside the United States under both the alternative method and the time or geographical method for determining the source.

You must keep documentation showing why the alternative method

more properly determines the source of the compensation.

**Other types of income.** The following types of income also must be included in the total on line 8.

- All wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2017. If you received wages as a household employee and you did not receive a Form W-2 because an employer paid you less than \$2,000 in 2017, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 8. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.

Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 8.



*You may owe social security and Medicare tax on unreported tips. See the instructions for [line 56](#), later.*

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441, Child and Dependent Care Expenses, to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839, Qualified Adoption Expenses, to find out if you can exclude part or all of the benefits. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2017.
- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2017 under all plans was more than \$18,000 (excluding

catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,000 for section 403(b) plans if you qualify for the 15-year rule in chapter 4 of Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They already are included as income in box 1 of your Form W-2.

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

If you were age 50 or older at the end of 2017, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

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

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

- Wages from Form 8919, line 6.

**Missing or incorrect Form W-2.** Your employer is required to provide or send Form W-2 to you no later than January 31, 2018. If you do not receive it by early February, use Tax Topic 154 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 8. If you lose

your Form W-2 or it is incorrect, ask your employer for a new one.

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

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

If you received interest not effectively connected with a U.S. trade or business, report it on Schedule NEC, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. If the interest is tax exempt under a treaty, include the tax-exempt amount on line 22 and complete [item L](#) of Schedule OI on page 5.

If the interest is tax exempt under a treaty but the withholding agent withheld tax, report the interest on Schedule NEC, line 2. Use column d and show 0% for the appropriate rate of tax.

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

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

Interest credited in 2017 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2017 income.

See Pub. 550 for more details.

**Line 9b—Tax-exempt interest.** Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income (including any tax-exempt original issue discount (OID)), report the amount on line 9b. In general, your stated tax-exempt interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of

Form 1099-OID. Enter the total on line 9b. Also include on line 9b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV. If you acquired a tax-exempt bond at a premium, there may be an amount in box 13 of Form 1099-INT or box 10 of Form 1099-OID if you had bond premium amortization allocable to interest paid on a tax-exempt covered security. Reduce the amount otherwise reportable on line 9b by the amount, if any, shown in box 13 of Form 1099-INT or box 10 of Form 1099-OID. Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 9b (that is, the excess of the tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.



*If you have interest income, you should report this income on Form 1040NR rather than Form 1040NR-EZ.*

#### **Line 10a—Ordinary dividends.**

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business on line 10a. This amount should be shown in box 1a of Form(s) 1099-DIV.

**Capital gain distributions.** If you received any capital gain distributions, see the instructions for [line 14](#), later.

#### **Nondividend distributions.**

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of

your cost (or other basis), you must report these distributions as capital gains on Form 8949.

See chapter 1 of Pub. 550 for more details.



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

#### **Line 10b—Qualified dividends.**

Enter your total qualified dividends on line 10b. Qualified dividends also are included in the ordinary dividend total required to be shown on line 10a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of your Form(s) 1099-DIV.

See chapter 1 of Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

**Exception.** Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These dividends include the following.

- Dividends you received as a nominee. See chapter 1 of Pub. 550.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See chapter 1 of Pub. 550 for more details.

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of

loss was diminished. See chapter 1 of Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule, just described.

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

**Example 1.** You bought 5,000 shares of XYZ Corp. common stock on July 8, 2017. XYZ Corp. paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2017. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2017. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2017, through August 11, 2017). The 121-day period began on May 17, 2017 (60 days before the ex-dividend date), and ended on September 14, 2017. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

**Example 2.** The facts are the same as in [Example 1](#) except that you bought the stock on July 15, 2017 (the day before the ex-dividend date), and you sold the stock on September 16, 2017. You held the stock for 63 days (from July 16, 2017, through September 16, 2017). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2017, through September 14, 2017).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2017. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 15, 2017. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified

dividends of \$200. However, you sold the 10,000 shares on August 11, 2017. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

**TIP** Use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. See the instructions for [line 42](#) for details.

**Line 11—Taxable refunds, credits, or offsets of state and local income taxes.** If you received a refund, credit, or offset of state or local income taxes in 2017, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2017 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2017 estimated state or local income tax, the amount applied is treated as received in 2017.

**TIP** None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions on Schedule A. If you were a student or business apprentice from India in 2016 and you claimed the standard deduction on your 2016 tax return, none of your refund is taxable. See *Students and business apprentices from India under Itemized Deductions in chapter 5 of Pub. 519*. If none of your refund is taxable, leave line 11 blank.

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

**Line 12—Scholarship and fellowship grants.** If you received a scholarship or fellowship, part or all of it may be taxable. Amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the scholarship or fellowship.

If you were a degree candidate, the amounts you used for expenses other

than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable.

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

Attach any Form(s) 1042-S you received from the college or institution.

For more information about scholarships and fellowships in general, see chapter 1 of Pub. 970.

**Example 1.** You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2017 are as follows.

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

The Form 1042-S you received from ABC University for 2017 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

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

When completing Form 1040NR, do the following.

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 31. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude any of the section 117 amounts on line 31.
- Include on line 62d the \$1,260 shown in box 10 of Form 1042-S.

**Example 2.** The facts are the same as in [Example 1](#) except that you are a citizen of a country that has an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

**Note.** Under some treaties, scholarship or fellowship grant income is not exempt from tax if the income is received in exchange for the performance of services, such as teaching, research, or other services. Also many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item L, Schedule OI, later, for details.

When completing Form 1040NR, do the following.

- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 31. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 31.

- Include on line 62d any withholding shown in box 10 of Form 1042-S.
- Provide all the required information in item L, Schedule OI, on page 5 of Form 1040NR.

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office or dependent agent. 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.

**Note.** For more information on tax provisions that apply to a small business, see Pub. 334, Tax Guide for Small Business.

**Line 14—Capital gain or (loss).** If you had effectively connected capital gains or losses, you must complete and attach Form 8949 and Schedule D (Form 1040). But see the *Exceptions*.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14 of Form 1040NR. See [Dispositions of U.S. Real Property Interests](#), earlier.

**Exception 1.** You do not have to file Form 8949 or Schedule D (Form 1040) if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

**Exception 2.** You must file Schedule D (Form 1040), but generally do not have to file Form 8949, if [Exception 1](#) does not apply and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2016;

- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you do not need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If [Exception 1](#) applies, enter your total effectively connected capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 14 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 14 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee.

See chapter 1 of Pub. 550 for filing requirements for Forms 1099-DIV and 1096.



*If you do not have to file Schedule D (Form 1040), use the Qualified Dividends and Capital Gain Tax Worksheet in the [line 42](#) instructions to figure your tax.*

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

**Lines 16a and 16b—IRA distributions.** You should receive a Form 1099-R showing the total amount of any distribution from your individual retirement arrangement (IRA) before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R.

Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided in the following exceptions, leave line 16a blank and enter the total distribution (from Form 1099-R, box 1) on line 16b.

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

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA), but a rollover to another SIMPLE IRA must be during the first 2 years of participation in the SIMPLE IRA;
- SEP or SIMPLE IRA to a traditional IRA;
- IRA to a qualified plan other than an IRA; or
- Qualified plan or IRA to a SIMPLE IRA after the first 2 years of participation in the SIMPLE IRA.

Also, enter “Rollover” next to line 16b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless [Exception 2](#) applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see *Can You Move Retirement Plan Assets?* in chapter 1 of Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs); and Pub. 590-B, Distributions from Individual Retirement Arrangements (IRAs).

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2018, include a statement explaining what you did.

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

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2017 or an earlier year. If you made nondeductible contributions to these IRAs for 2017, also see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2012 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2017.

4. You had a 2016 or 2017 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2017.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

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

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Generally, your total QCDs for the year cannot be more than \$100,000.

The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.

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

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

applies to that part. Enter "HFD" next to line 16b.

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

See Pub. 969 for more details.

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

**More than one exception applies.** If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 16b. For example: "Line 16b—\$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only [Exception 2](#) and one other exception apply.

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

 You may have to pay an additional tax if: (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1946, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for [line 57](#), later, for details.

**More information.** For more information about IRAs, see Pub. 590-A and Pub. 590-B.

**Lines 17a and 17b—Pensions and annuities.** Use line 17a to report

certain pension distributions. Use line 17b to report the taxable portion of those pension distributions.

You should receive a Form 1042-S or 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R or in box 2 of Form 1042-S. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later.

Report the part of any distribution that is effectively connected with the conduct of a trade or business in the United States on lines 17a and 17b. In general, the gross amount of any distribution that is not effectively connected income is subject to 30% withholding (unless reduced or eliminated by treaty). Report this income on Schedule NEC, line 7.

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

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

 Attach Form 1042-S or 1099-R to Form 1040NR if any federal income tax was withheld.

**Effectively connected pension distributions.** If you performed services in the United States while you were a nonresident alien, your income generally is effectively connected with a U.S. trade or business. (See section 864 for details and exceptions.)

If you worked in the United States after December 31, 1986, the part of each pension distribution that is attributable to the services you performed after 1986 is income that is effectively connected with a U.S. trade or business.

**Example.** You worked in the United States from January 1, 1980, through December 31, 1989 (10 years). You now receive monthly

pension payments from your former U.S. employer's pension plan. 70% of each payment is attributable to services you performed during 1980 through 1986 (7 years) and 30% of each payment is attributable to services you performed during 1987 through 1989 (3 years). Include 30% of each pension payment in the total amount that you report on line 17a. Include 70% of each payment in the total amount that you report in the appropriate column on Schedule NEC, line 7.

In most cases, the effectively connected pension distribution will be fully taxable in the United States, so you must enter it on line 17b. However, in some situations, you can report a lower amount on line 17b. The most common situations are where:

- All or a part of your pension payment is exempt from U.S. tax,
- A part of your pension payment is attributable to after-tax contributions to the pension plan, or
- The payment is rolled over to another retirement plan.

See chapter 3 of Pub. 519; Pub. 575, Pension and Annuity Income; or Pub. 939, General Rule for Pensions and Annuities, for more information.

**Fully taxable pensions and annuities.** Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2017. If your pension or annuity is fully taxable, enter the total pension or annuity payments on line 17b; do not make an entry on line 17a.

If you received a Form RRB-1099-R, see *General Information* in Pub. 575 to find out how to report your benefits.

**Partially taxable pensions and annuities.** Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must figure the taxable amount. If your annuity is paid under a qualified plan and your [annuity starting date](#) was after July 1, 1986, see [Simplified Method](#), later.

If your annuity is paid under a nonqualified plan or paid under a qualified plan and your [annuity](#)

[starting date](#) was before July 2, 1986, you generally must use the General Rule. If you are required to use the General Rule, you can ask the IRS to figure the taxable part for a \$1,000 fee. For more information about the General Rule, see Pub. 939.

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

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

- The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five. See *Taxation of Periodic Payments* in Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the [Simplified Method Worksheet](#) to figure the taxable part of your pension or annuity. See *Taxation of Periodic Payments* in Pub. 575 for more details on the Simplified Method.

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

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

See *Survivors and Beneficiaries* in Pub. 575 if you are the beneficiary of an employee who died, or if there is more than one beneficiary and you

need to figure each beneficiary's taxable amount.

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

**Rollovers.** Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account generally is not a tax-free distribution. Use lines 17a and 17b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 17a the distribution from box 1 of Form 1099-R or box 2 of Form 1042-S. From this amount, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 17b. If the remaining amount is zero and you have no other distribution to report on line 17b, enter -0- on line 17b. Also, enter "Rollover" next to line 17b.

See *Rollovers* in Pub. 575 for more details, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

**Lump-sum distributions.** If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You need to figure this on your own if you received Form 1042-S. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for [line 57](#), later.

Enter the total distribution on line 17a and the taxable part on

line 17b. For details, see *Taxation of Nonperiodic Payments* in Pub. 575.



**TIP** If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.

### Line 18—Rental real estate, royalties, partnerships, trusts, etc.

Report income or loss from rental real estate, royalties, partnerships, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs) on line 18. Use Schedule E (Form 1040) to figure the amount to enter on line 18 and attach Schedule E (Form 1040) to your return. For more information, see the Instructions for Schedule E (Form 1040).



**TIP** If you are electing to treat income from real property located in the United States as effectively connected with a U.S. trade or business, report rental income or loss on line 18. See [Income You Can Elect To Treat as Effectively Connected With a U.S. Trade or Business](#), earlier, for more details on how to make the election. If you have not made or do not make the election, report rental income on Schedule NEC, line 6. See *Income From Real Property* in chapter 4 of Pub. 519 for more details.

### Line 19—Farm income or (loss).

Report farm income and expenses on line 19. Use Schedule F (Form 1040) to figure the amount to enter on line 19 and attach Schedule F (Form 1040) to your return. For more information, see the Instructions for Schedule F (Form 1040). Also see Pub. 225, *Farmer's Tax Guide*, for samples of filled-in forms and schedules and a list of important dates that apply to farmers.

### Line 20—Unemployment compensation.

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2017. Report this amount on line 20. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions. If you are itemizing

deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2017 and you repaid any of it in 2017, 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 2017, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Form 1040NR, Schedule A, line 9. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

Examples of income to report on line 21 include the following.

**Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).** Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2017, and (b) they were not included in a qualified rollover. See chapters 7 and 8 in Pub. 970.

Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040NR.



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

**Taxable distributions from a health savings account (HSA) or an Archer MSA.** Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2017, and (b) they were not included in a qualified rollover. See Pub. 969.



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

**Taxable distributions from an ABLE account.** Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. Enter "ABLE" and the taxable amount on the dotted line next to line 21. See Pub. 907 for more information.



**CAUTION** You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.

**Amounts deemed to be income from a health savings account (HSA) because you did not remain an eligible individual during the testing period.** See Form 8889, Part III.

**Alternative trade adjustment assistance (ATAA) or reemployment trade adjustment assistance (RTAA) payments.** These payments should be shown in box 5 of Form 1099-G.

**Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property.** See *Fractional Interest in Tangible Personal Property* in Pub. 526, Charitable Contributions. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for [line 60](#), later.

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

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

**Simplified Method Worksheet—Lines 17a and 17b**

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

**More than one pension or annuity.** 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 2017 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2017. Also, enter this amount on Form 1040NR, line 17a ..... **1.** \_\_\_\_\_
2. Enter your cost in the plan at the annuity starting date ..... **2.** \_\_\_\_\_  
**Note.** If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below ..... **3.** \_\_\_\_\_
4. Divide line 2 by the number on line 3 ..... **4.** \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 ..... **5.** \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet ..... **6.** \_\_\_\_\_
7. Subtract line 6 from line 2 ..... **7.** \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 ..... **8.** \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1042-S or Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1042-S or Form 1099-R ..... **9.** \_\_\_\_\_
10. Was your annuity starting date before 1987?  
 **Yes.**  Do not complete the rest of this worksheet.  
 **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2017. You will need this number if you need to fill out this worksheet next year. .... **10.** \_\_\_\_\_
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero or less, you will not have to complete this worksheet next year. The payments you receive next year will generally be fully taxable. .... **11.** \_\_\_\_\_

**Table 1 for Line 3 Above**

**IF** the age at annuity starting date (see [Age \(or combined ages\) at annuity starting date](#), earlier) was . . .

**AND** your annuity starting date was—

	<b>before</b> November 19, 1996, enter on line 3 . . .	<b>after</b> November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

**IF** the combined ages at annuity starting date (see [Age \(or combined ages\) at annuity starting date](#), earlier) were . . .

**THEN** enter on line 3 . . .

110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

**Taxable part of disaster relief payments.** See *Miscellaneous Income* in Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

**Income that is not effectively connected.** Report other income on Schedule NEC if it is not effectively connected with a U.S. trade or business.

**Net operating loss (NOL) deduction.** Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

**Medicaid waiver payments to care provider.** Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you cannot get a corrected Form W-2, include the amount on line 8. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

**Line 22—Treaty-exempt income.** Report on line 22 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 23. You must complete [item L](#) of Schedule OI on page 5 of Form 1040NR to report income that is exempt from U.S. tax.

Attach any Form 1042-S you received for treaty exempt income. If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

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## Adjusted Gross Income

**Line 24—Educator expenses.** If you were an eligible educator in 2017, you can deduct on line 24 up to \$250 of qualified expenses you paid in 2017. You may be able to deduct expenses that are more than the \$250 limit on Form 1040NR, Schedule A, line 7. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses related to the curriculum you teach or to the students you teach; or
- In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

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

You must reduce your qualified expenses by the following amounts.

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

For more details, use Tax Topic 458 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see *Deductions Subject to the 2% Limit* in Pub. 529.

**Line 25—Health savings account (HSA) deduction.** You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding

distributions from an IRA) were made to your HSA for 2017. See Form 8889.

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

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

**Line 27—Deductible part of self-employment tax.** If you were self-employed and owe self-employment tax, fill in Schedule SE (Form 1040) to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

**Line 28—Self-employed SEP, SIMPLE, and qualified plans.** If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560, *Retirement Plans for Small Business*; or, if you were a minister, Pub. 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*.

**Line 29—Self-employed health insurance deduction.** You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance also can cover your child who was under age 27 at the end of 2017, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the [line 7c](#) instructions).

One of the following statements must be true.



- Before you begin:**
- ✓ If, during 2017, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, do not include on line 1 of this worksheet any amounts you included on Form 8885, line 4.
  - ✓ Be sure you have read the *Exceptions* in the instructions for this line to see if you can use this worksheet instead of Pub. 535, Business Expenses, to figure your deduction.

1. Enter the total amount paid in 2017 for health insurance coverage established under your business for 2017 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2017, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan (explained in the instructions for this line) ..... **1.** \_\_\_\_\_
2. Enter your net profit\* and any other earned income\*\* from the business under which the insurance plan is established, minus any deductions on Form 1040NR, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax ..... **2.** \_\_\_\_\_
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040NR, line 29 ..... **3.** \_\_\_\_\_

\*If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE (Form 1040), Section B, line 4b.

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

- You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE (Form 1040).

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F (Form 1040), the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. Either you can pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

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 2017, amounts paid for health insurance coverage for that

month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2017, do not use amounts paid for coverage for that month to figure the deduction.

**Example.** If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

If you qualify to take the deduction, use the [Self-Employed Health Insurance Deduction Worksheet](#) to figure the amount you can deduct.

**Exceptions.** Use Worksheet 6-A in chapter 6 of Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if either of the following applies.

- You had more than one source of income subject to self-employment tax.

- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Marketplace and you are claiming the premium tax credit.

**Line 30—Penalty on early withdrawal of savings.** The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

**Line 31—Scholarship and fellowship grants excluded.** If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 12. See the examples in the instructions for [line 12](#).

**Line 32—IRA deduction.** If you made contributions to a traditional individual retirement arrangement (IRA) for 2017, you may be able to take an IRA deduction. But you must have had earned income to do so. If you were self-employed, earned

income is generally your net earnings from self-employment if your personal services were a material income-producing factor. See *How Much Can You Deduct?* in chapter 1 of Pub. 590-A for more details.

A statement should be sent to you by May 31, 2018, that shows all contributions to your traditional IRA for 2017.

**TIP** *If you made any nondeductible contributions to a traditional IRA for 2017, you must report them on Form 8606.*

Use the [IRA Deduction Worksheet](#) to figure the amount, if any, of your IRA deduction. But read the following nine-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2017, you cannot deduct any contributions made to your traditional IRA for 2017 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for [line 48](#).

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for [line 48](#).

4. If you made contributions to your IRA in 2017 that you deducted for 2016, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You cannot deduct contributions to your spouse's IRA.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for [lines 16a and 16b](#).

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on [Schedule A](#).

9. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2017, see *How Much Can Be Contributed?* in chapter 1 of Pub. 590-A for special rules.

**TIP** *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see When Must You Withdraw Assets? in chapter 1 of Pub. 590-B.*

**Were you covered by a retirement plan?** If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you still can make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

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

If you were covered by a retirement plan and you file Form 8815 or you exclude employer-provided adoption benefits, see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A to figure the amount, if any, of your IRA deduction.

**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 2017.

See chapter 1 of Pub. 590-A for more details.

**TIP** *You may be able to take the retirement savings contributions credit. See the [line 48](#) instructions.*

**IRA Deduction Worksheet—Line 32**

**Before you begin:** ✓ Be sure you have read the nine-item list in the instructions for this line. You may not be able to use this worksheet.  
 ✓ Figure any write-in adjustments to be entered on the dotted line next to line 35 (see the instructions for line 35, later).  
 ✓ If you checked filing status box 3, 4, or 5, and you lived apart from your spouse for all of 2017, enter “D” on the dotted line next to Form 1040NR, line 32. If you do not, you may get a math error notice from the IRS.



*If you were age 70½ or older at the end of 2017, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. Do not complete this worksheet for anyone age 70½ or older at the end of 2017.*

1. Were you covered by a retirement plan (see [Were you covered by a retirement plan](#), earlier)?  Yes  No

**Next.** If you checked “No” on line 1, skip lines 2 through 6, enter the applicable amount below on line 7, and go to line 8.

- \$5,500, if under age 50 at the end of 2017.
- \$6,500, if age 50 or older but under age 70½ at the end of 2017.

Otherwise, go to line 2.

2. Enter the amount shown below that applies to you. 2.

- Single or you checked filing status box 3, 4, or 5 and you **lived apart** from your spouse for all of 2017, enter \$72,000
- Qualifying widow(er), enter \$119,000
- You checked filing status box 3, 4, or 5 and you lived with your spouse at any time in 2017, enter \$10,000

3. Enter the amount from Form 1040NR, line 23 3.

4. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 35 4.

5. Subtract line 4 from line 3 5.

6. Is the amount on line 5 less than the amount on line 2?  
 **No.** None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

**Yes.** Subtract line 5 from line 2. Follow the instruction below that applies to you.

- If single, or you checked filing status box 3, 4, or 5, and the result is \$10,000 or more, enter the applicable amount below on line 7 and go to line 8.

- i. \$5,500, if under age 50 at the end of 2017.
- ii. \$6,500, if age 50 or older but under age 70½ at the end of 2017.

If the result is less than \$10,000, go to line 7. 6.

- If qualifying widow(er), and the result is \$20,000 or more, enter the applicable amount below on line 7 and go to line 8.

- i. \$5,500, if under age 50 at the end of 2017.
- ii. \$6,500 if age 50 or older but under age 70½ at the end of 2017.

If the result is less than \$10,000, go to line 7.

**IRA Deduction Worksheet—Line 32 Continued from the previous page**

7.	<p>Multiply line 6 by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> <li>• Single or you checked filing status box 3, 4, or 5, multiply by 55% (0.55) (or by 65% (0.65) if you are age 50 or older at the end of 2017)</li> <li>• Qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) if you are age 50 or older at the end of 2017). But if you checked "No" on line 1, then multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2017)</li> </ul>	7. <input style="width: 80px; height: 25px;" type="text"/>
8.	<p>Enter the total of your wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32 . . . . .</p>	8. <input style="width: 80px; height: 25px;" type="text"/>
9.	<p>Enter the earned income you received as a self-employed individual or a partner. Generally, this is your net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040NR, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A . . . . .</p>	9. <input style="width: 80px; height: 25px;" type="text"/>
10.	<p>Add lines 8 and 9 . . . . .</p>	10. <input style="width: 80px; height: 25px;" type="text"/>
11.	<p>Enter traditional IRA contributions made, or that will be made by April 17, 2018, for 2017 to your IRA . . . . .</p>	11. <input style="width: 80px; height: 25px;" type="text"/>
12.	<p>Enter the <b>smallest</b> of line 7, 10, or 11. This is the most you can deduct. Enter this amount on Form 1040NR, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) . . . . .</p>	12. <input style="width: 80px; height: 25px;" type="text"/>

**Line 33—Student loan interest deduction.** You can take this deduction only if all of the following apply.

- You paid interest in 2017 on a [qualified student loan](#) (explained later).
- You checked filing status box 1, 2, or 6.
- Your modified AGI is less than \$80,000. Use lines 2 through 4 of the [Student Loan Interest Deduction Worksheet](#) to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2017 tax return.

Use the [Student Loan Interest Deduction Worksheet](#) to figure your student loan interest deduction.

**Qualified student loan.** A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the

following individuals who was an eligible student.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
  - a. The person filed a joint return,
  - b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,050 for 2017), or
  - c. You could be claimed as a dependent on someone else's return.

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer

plan or a contract purchased under such a plan.

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

For more details about this deduction, see chapter 4 of Pub. 970.

**Line 34—Domestic production activities deduction.** You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States;

b. Any qualified film you produced; or

c. Electricity, natural gas, or potable water you produced in the United States.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

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

For details, see Form 8903 and its instructions.

**Line 35.** Include in the total on line 35 any of the following write-in adjustments that are related to your effectively connected income. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 35, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from

the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

**Line 36—Adjusted gross income.**

If line 36 is less than zero, you may have a net operating loss that you can carry to another tax year. See Form 1045 and its instructions for details.

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

**Line 38—Itemized deductions.**

Enter the total itemized deductions from line 15 of Schedule A on page 3 of the form. However, your deduction may be limited if your adjusted gross income is above a certain amount depending on your filing status. See the instructions for [Schedule A, line 15](#), for more details.

**TIP** Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United

**Student Loan Interest Deduction Worksheet—Line 33**

Keep for Your Records 

**Before you begin:** ✓ Figure any write-in adjustments to be entered on the dotted line next to line 35 (see the instructions for line 35).

1. Enter the total interest you paid in 2017 on qualified student loans (see [Qualified student loan](#), earlier). **Do not** enter more than \$2,500 ..... 1. \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 23 ..... 2. \_\_\_\_\_
3. Enter the total of the amounts from Form 1040NR, lines 24 through 32, plus any write-in adjustments you entered on the dotted line next to line 35 ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 2 ..... 4. \_\_\_\_\_
5. Is line 4 more than \$65,000?
  - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
  - Yes.** Subtract \$65,000 from line 4 ..... 5. \_\_\_\_\_
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 ..... 6. . \_\_\_\_\_
7. Multiply line 1 by line 6 ..... 7. \_\_\_\_\_
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Form 1040NR, Schedule A; Schedule C (Form 1040); Schedule E (Form 1040); etc.) ..... 8. \_\_\_\_\_

*States-India Income Tax Treaty. You may be able to take the standard deduction along with a net disaster loss. See chapter 5 of Pub. 519 for details.*

**Line 40—Deduction for exemptions.** You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

**Individuals.** Multiply \$4,050 by the total number of exemptions entered on line 7d. But use the [Deduction for Exemptions Worksheet](#) to figure the amount, if any, to enter on line 40 if your AGI from line 37 is more than:

- \$313,800 if you checked box 6 on page 1 of Form 1040NR,
- \$261,500 if you checked box 1 or 2 on page 1 of Form 1040NR, or
- \$156,900 if you checked box 3, 4, or 5 on page 1 of Form 1040NR.

**Note.** A resident of Canada, Mexico, or South Korea, and a U.S. national may be able to claim exemptions for his dependents and, if married, his spouse. A resident of India who was a student or business apprentice also may be able to take exemptions for his spouse and dependents.



*If you were a resident of South Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. effectively connected income bears to your total income. See chapter 5 of Pub. 519 for more details.*

**Estates.** Enter \$600 on line 40.

**Trusts.** If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 40.

If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$4,050 on line 40. However, if the trust's modified AGI is more than \$261,500, then fill out the [Deduction for Exemptions Worksheet](#) to determine the amount to enter on this line. You figure the trust's modified AGI by applying section 67(e) without regard to section 642(b). See *How to figure AGI for estates and trusts* in the instructions for Form 1041, line 15c. When those line instructions refer to the trust's exemption, use zero.

If you are filing for any other trust, enter \$100 on line 40.

**Line 42—Tax.** Include in the total on line 42 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax from Form 8885 (relating to the health coverage tax credit). Write "HCTC" and the amount of the repayment to the left of the entry line for line 42.

#### **Tax Table or Tax Computation Worksheet.**

If you are filing for an estate or trust, use the [Tax Rate Schedules](#), later.

**Individuals.** If your taxable income (line 41) is less than \$100,000, you must use the Tax Table, later in the instructions, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the [Tax Computation Worksheet](#) after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

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

**Form 8615.** You generally must use Form 8615 to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business, and who:

1. Was under age 18 at the end of 2017,
2. Was age 18 at the end of 2017 and did not have earned income that was more than half of the child's support, or

3. Was a full-time student at least age 19 but under age 24 at the end of 2017 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2017 or if neither of the child's parents was alive at the end of 2017, do not use Form 8615 to figure the child's tax.

A child born on January 1, 2000, is considered to be age 18 at the end of 2017; a child born on January 1, 1999, is considered to be age 19 at the end of 2017; a child born on January 1, 1994, is considered to be age 24 at the end of 2017.

**Schedule D Tax Worksheet.** If you have to file Schedule D (Form 1040), and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040NR, line 42.

**Qualified Dividends and Capital Gain Tax Worksheet.** Use the [Qualified Dividends and Capital Gain Tax Worksheet](#) to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

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

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

**Line 43—Alternative minimum tax.** The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251 for individuals. If you are filing for an estate or trust, see Schedule I (Form 1041) and its instructions to find out if you owe this tax.

If you have any of the adjustments or preferences from the list in [Adjustments and Preferences](#), later, or you are claiming a net operating loss deduction, a general business credit, or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 39 of Form 1040NR to the amounts on lines 1 and 13 of Form 1040NR, Schedule A. If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$54,300 if you checked filing status box 1 or 2.
- \$42,250 if you checked filing status box 3, 4, or 5.
- \$84,500 if you checked filing status box 6.

**Disposition of U.S. real property interests.** If you disposed of a U.S. real property interest at a gain, you

must make a special computation to see if you owe this tax. For details, see *Nonresident Aliens* in the Instructions for Form 6251.

**Adjustments and Preferences.**

- Accelerated depreciation.
- Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, or activities for which you are not at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.

- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Credit for prior year minimum tax.



*Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's AGI on Form 1040NR, line 37, exceeds the child's earned income by more than \$7,500. To find out when Form 8615 must be used, see Form 8615 in the instructions for [line 42](#).*

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

**Deduction for Exemptions Worksheet—Line 40**

Keep for Your Records

See the instructions for [line 40](#), earlier.

**Caution:** If you are filing for a qualified disability trust (see [Trusts](#), earlier), use this worksheet only if the trust's modified AGI\* is more than \$261,500. Also, skip line 1, enter \$4,050 on line 2, enter the trust's modified AGI on line 3, and enter \$261,500 on line 4.

1. Is the amount on Form 1040NR, line 37, more than the amount shown on line 4 below for your filing status?
  - No.** Multiply \$4,050 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 40.
  - Yes.** Go to line 2.
2. Multiply \$4,050 by the total number of exemptions claimed on Form 1040NR, line 7d ..... 2. \_\_\_\_\_
3. Enter the amount from Form 1040NR, line 37 ..... 3. \_\_\_\_\_
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
  - Box 1 or 2, enter \$261,500
  - Box 3, 4, or 5, enter \$156,900
  - Box 6, enter \$313,800 ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5), . You cannot take a deduction for exemptions ..... 5. \_\_\_\_\_
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) ..... 6. \_\_\_\_\_
7. Multiply line 6 by 2% (0.02) and enter the result as a decimal ..... 7. \_\_\_\_\_
8. Multiply line 2 by line 7 ..... 8. \_\_\_\_\_
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 40 ..... 9. \_\_\_\_\_

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



- Before you begin:**
- ✓ See the instructions for *Qualified Dividends and Capital Gain Tax Worksheet* under the instructions for line 42 to see if you can use this worksheet to figure your tax.
  - ✓ Before completing this worksheet, complete Form 1040NR through line 41.
  - ✓ If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 41 .....	1. _____
2. Enter the amount from Form 1040NR, line 10b .....	2. _____
3. Are you filing Schedule D (Form 1040)?	
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040NR, line 14. ....	3. _____
4. Add lines 2 and 3 .....	4. _____
5. Subtract line 4 from line 1. If zero or less, enter -0- .....	5. _____
6. If you checked the filing status:	
• Box 1, 2, 3, 4, or 5, enter \$37,950	
• Box 6, enter \$75,900 .....	6. _____
7. Enter the smaller of line 1 or line 6 .....	7. _____
8. Enter the smaller of line 5 or line 7 .....	8. _____
9. Subtract line 8 from line 7. This amount is taxed at 0% .....	9. _____
10. Enter the smaller of line 1 or line 4 .....	10. _____
11. Enter the amount from line 9 .....	11. _____
12. Subtract line 11 from line 10 .....	12. _____
13. If you checked the filing status:	
• Box 1 or 2, enter \$418,400	
• Box 3, 4, or 5, enter \$235,350	
• Box 6, enter \$470,700 .....	13. _____
14. Enter the smaller of line 1 or line 13 .....	14. _____
15. Add lines 5 and 9 .....	15. _____
16. Subtract line 15 from line 14. If zero or less, enter -0- .....	16. _____
17. Enter the smaller of line 12 or line 16 .....	17. _____
18. Multiply line 17 by 15% (0.15) .....	18. _____
19. Add lines 9 and 17 .....	19. _____
20. Subtract line 19 from line 10 .....	20. _____
21. Multiply line 20 by 20% (0.20) .....	21. _____
22. Figure the tax on the amount on line 5.	
• If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax.	
• If the amount on line 5 is \$100,000 or more, use the <a href="#">Tax Computation Worksheet*</a> .....	22. _____
23. Add lines 18, 21, and 22 .....	23. _____
24. Figure the tax on the amount on line 1.	
• If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax.	
• If the amount on line 1 is \$100,000 or more, use the <a href="#">Tax Computation Worksheet*</a> .....	24. _____
25. <b>Tax on all taxable income.</b> Enter the smaller of line 23 or 24. Also include this amount on Form 1040NR, line 42 .....	25. _____

\*Estates and trusts must use the [Tax Rate Schedules](#).

**Line 44—Excess advance premium tax credit repayment.** The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. If advance payments were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount from Form 8962, line 29.

You may have to repay excess advance premium tax credit payments even if someone else enrolled you, your spouse, or your dependent. You may also have to repay excess advance premium tax credit payments if you enrolled someone in coverage through the Marketplace whom you do not claim as a dependent on your return. For more information, see the Instructions for Form 8962.

## Credits

**Line 46—Foreign tax credit.** If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit, but only if you:

1. Report income from foreign sources (see [Foreign Income Taxed by the United States](#), earlier), and
2. Have paid or owe foreign tax on that income.

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

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

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.
2. The total of your foreign taxes was not more than \$300.
3. All of your foreign source gross income was from the passive category (which includes most interest and dividend income).
4. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.
5. You held the stock or bonds on which the dividends or interest were

paid for at least 16 days and were not obligated to pay these amounts to someone else.

6. All of your foreign taxes were:
  - a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
  - b. Paid to countries that are recognized by the United States and do not support terrorism.

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

If you meet all six requirements, enter on line 46 the smaller of (a) your total foreign tax or (b) the total of the amounts on Form 1040NR, lines 42 and 44.

If you do not meet all six requirements, see Form 1116 to find out if you can take the credit. For additional information, see Pub. 514, Foreign Tax Credit.

**Line 47—Credit for child and dependent care expenses.** You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13,
  - Your disabled spouse or any other disabled person who could not care for himself or herself, or
  - Your child whom you could not claim as a dependent because of the rules for [Children who did not live with you due to divorce or separation](#) in the instructions for line 7c.
- For details, see Form 2441.

**Line 48—Retirement savings contributions credit (saver's credit).** You may be able to take this credit if you made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

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

- The amount on Form 1040NR, line 37, is more than \$31,000.

• You:

1. Were born after January 1, 2000;
2. Are claimed as a dependent on someone else's 2017 tax return; or
3. Were a student (defined next).

You were a student if during any part of 5 calendar months of 2017 you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet. For more details, use Tax Topic 610 at [IRS.gov/TaxTopics](#) or see Form 8880.

**Line 49—Child tax credit.** This credit is for people who have a qualifying child as defined in the instructions for [line 7c, column \(4\)](#). It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 47. Complete the [Child Tax Credit Worksheet](#) to determine if you can take the child tax credit.

If you can take the child tax credit, attach Schedule 8812 if required. See Schedule 8812 and its instructions for more information.



*If you take the child tax credit even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the child tax credit rules, you will not be allowed to take the child tax credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the child tax credit, you will not be allowed to take either for 10 years. See Form 8862 and its instructions for more information. You also may have to pay penalties.*



1. To be a qualifying child for the child tax credit, the child must be your dependent, be under age 17 at the end of 2017, and meet all the conditions in the instructions for [line 7c, column \(4\)](#). Make sure you check the box on Form 1040NR, line 7c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. Be sure to see [line 7c, column \(2\)](#) in the instructions for line 7c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do not use this worksheet, but use Pub. 972 instead if you are claiming the adoption credit, mortgage interest credit, a carryforward of the District of Columbia first-time homebuyer credit, or residential energy efficient property credit.

**PART 1**

1. Number of qualifying children: \_\_\_\_\_ X \$1,000.  
Enter the result. 1

2. Enter the amount from Form 1040NR, line 37. 2

3. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR.

- Box 1, 2, or 6—\$75,000
- Box 3, 4, or 5—\$55,000

3

4. Is the amount on line 2 more than the amount on line 3?

**No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.

**Yes.** Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

4

5. Multiply the amount on line 4 by 5% (0.05). Enter the result. 5

6. Is the amount on line 1 more than the amount on line 5?

**No.** You cannot take the child tax credit on Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040NR, line 64. Complete the rest of your Form 1040NR.

**Yes.** Subtract line 5 from line 1. Enter the result. 6

Go to Part 2 on the next page.



Before you begin Part 2: *Figure the amount of any credits you are claiming on Form 5695, Part II\*; Form 8910; or Form 8936.*

<b>PART 2</b>	<b>7.</b>	Enter the amount from Form 1040NR, line 45.	<b>7</b>	
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- 8.** Add any amounts from:
- Form 1040NR, line 46 \_\_\_\_\_
  - Form 1040NR, line 47 + \_\_\_\_\_
  - Form 1040NR, line 48 + \_\_\_\_\_
  - Form 5695, line 30\* + \_\_\_\_\_
  - Form 8910, line 15 + \_\_\_\_\_
  - Form 8936, line 23 + \_\_\_\_\_

Enter the total.	<b>8</b>	
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- 9.** Are the amounts on lines 7 and 8 the same?
- Yes.** You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

**No.** Subtract line 8 from line 7.

<b>9</b>	
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- 10.** Is the amount on line 6 more than the amount on line 9?

**Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

**This is your child tax credit.**

<b>10</b>	
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Enter this amount on Form 1040NR, line 49.

**No.** Enter the amount from line 6.

**TIP** You may be able to take the **additional child tax credit** on Form 1040NR, line 64, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040NR through line 63.
- Then, use Schedule 8812 to figure any additional child tax credit.

\* If applicable.

**Line 50—Residential energy credit.** Enter the residential energy efficient property credit on line 50.

**Residential energy efficient property credit.** You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2017.

- Qualified solar electric property for use in your home located in the United States.

- Qualified solar water heating property for use in your home located in the United States.

Also complete Form 5695 if you only have a credit carryforward from 2016.

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

**More details.** For details, see Form 5695 and its instructions.



*At the time these instructions went to print, the nonbusiness energy property credit had expired. You cannot claim it for any property placed in service after 2016. To find out if legislation extended this credit so you can claim it on your 2017 return, go to [IRS.gov/FormsPubs](http://IRS.gov/FormsPubs) or [IRS.gov/Form1040NR](http://IRS.gov/Form1040NR).*

**Line 51—Other credits.** Enter the total of the following credits on line 51 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners or self-employed or have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2017. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. See Form 8859. You cannot claim this credit for a home you bought after 2011. You can only claim the credit if you have a credit carryforward from 2016.

- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.
- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2017.
- Credit to holders of tax credit bonds. See Form 8912.

## Other Taxes

### Line 55—Self-employment tax.

Enter the amount of any taxes from Schedule SE (Form 1040), Section A, line 5, or Section B, line 12. See the Instructions for Schedule SE (Form 1040) for more information.

If you are a self-employed nonresident alien, you must pay self-employment tax only if an international social security agreement (often called a totalization agreement) in effect determines that you are covered under the U.S. social security system. See the Instructions for Schedule SE (Form 1040) for information about international social security agreements. Information about totalization agreements is available at [IRS.gov](http://IRS.gov). Enter “totalization agreement” in the search box. You also can find information at [SSA.gov/international](http://SSA.gov/international) under “International Agreements.”



*If you are not required to pay self-employment tax but do so anyway, you will not be eligible to receive social security benefits.*

### Line 56—Unreported social security and Medicare tax from Forms 4137 and 8919.

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

**Form 4137.** If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or

passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

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



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

**Form 8919.** If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 56 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR, line 8.

**Line 57—Additional tax on IRAs, other qualified retirement plans, etc.** If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.
3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.
4. You were born before July 1, 1946, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 57. The taxable amount of the distribution

is the part of the distribution you reported on Form 1040NR, line 16b or 17b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 57 to indicate that you do not have to file Form 5329.

However, you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R, you received a Form 1042-S for the distribution, or you qualify for an exception, such as the exceptions for qualified higher education expenses or qualified first-time homebuyer distributions.

#### **Line 58—Transportation tax.**

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

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

1. You had a fixed place of business in the United States involved in the earning of transportation income, and
2. At least 90% of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of business in the United States. See chapter 4 of Pub. 519 for rules, definitions, and exceptions.

You may be exempt from this tax because of a treaty or an exchange of notes between the United States and the country of which you are a resident. If the country of which you are a resident does not impose tax on the shipping or aircraft income of U.S. persons, you also may be exempt from this tax. If you are exempt from the tax by treaty or exchange of notes, complete Form 8833 and attach it to this return. Also, complete [item L](#) of Schedule OI on page 5 and include the amount on line 22 on page 1 of Form 1040NR. If you are exempt from the tax for any other reason, you must

attach a statement to Form 1040NR identifying your country of residence and the 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 59a—Household employment taxes.** Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H (Form 1040) and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$2,000 or more in 2017. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2017 and was a student.
2. You withheld federal income tax during 2017 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2016 or 2017 to household employees.

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

**Line 59b—First-time homebuyer credit repayment.** Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2017, you can enter your 2017 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

**Line 60—Other taxes.** Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 60 the total of all the following taxes you owe.

**Additional Medicare Tax.** See Form 8959 and its instructions if the total of your 2017 wages and any self-employment income was more than \$125,000 if married (box 3, 4, or 5 on page 1 of Form 1040NR), or \$200,000 if single or qualifying widow(er) (box 1, 2, or 6 on page 1 of Form 1040NR).



*If you checked box 3, 4, or 5 on page 1 of Form 1040NR, you must use the threshold amount for married filing separately of \$125,000 when you complete Form 8959.*

In addition, see Form 8959 and its instructions if your railroad retirement (RRTA) compensation was more than the applicable threshold above.

Check box a if you owe the tax.

For the following taxes, check box b and in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

1. Net investment income tax if you are a dual-status taxpayer (see [Dual-Status Taxpayers](#), earlier). You may owe this tax for the part of the year you were a U.S. resident (see Form 8960 and its instructions). Identify as "NIIT."
2. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
3. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
4. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."
5. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."
6. Recapture of the following credits.
  - a. Investment credit (see Form 4255). Identify as "ICR."
  - b. Low-income housing credit (see Form 8611). Identify as "LIHCR."
  - c. Indian employment credit (see Form 8845). Identify as "IECR."
  - d. New markets credit (see Form 8874). Identify as "NMCR."

e. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."

f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

g. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

7. Recapture of federal mortgage subsidy. If you sold your home in 2017 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

8. Section 72(m)(5) excess benefits tax (see chapter 4 of Pub. 560). Identify as "Sec. 72(m)(5)."

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

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

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

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

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

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

16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

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

18. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2017. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

## Payments

**Lines 62a through 62d—Federal income tax withheld.** Enter all federal income tax withheld.

**Line 62a.** Enter on line 62a the total of any federal income tax withheld and shown on Form(s) W-2, and 1099. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you had Additional Medicare Tax withheld by your employer(s) in 2017, include the amount shown on Form 8959, line 24, in the total on line 62a. Attach Form 8959.

Also include on line 62a any federal income tax withheld as reported on Schedule(s) K-1.

**Line 62b.** Enter on line 62b any tax withheld by a partnership and shown on Form(s) 8805. Attach a copy of all Form(s) 8805 to the back of your return.

**Line 62c.** Enter on line 62c any tax withheld on dispositions of U.S. real property interests and shown on Form(s) 8288-A. Attach a copy of all Form(s) 8288-A to the front of your return.

**Line 62d.** Enter on line 62d the total amount shown as federal income tax withheld under chapter 3 or 4 on your Form(s) 1042-S. The withholding credit should be shown in box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.



*Be sure to attach to the front of your return a copy of all Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A. Attach to the front of your return Form(s) 1099-R if tax was withheld. Be sure to attach to the back of your return all Form(s) 8805. A foreign trust or estate must also attach to the back of Form 1040NR copies of the Form(s) 8805 it must furnish to its beneficiaries with the Schedule(s) T completed.*



*Refunds of taxes shown on Forms 8805, 8288-A, or 1042-S may be delayed for up to 6 months. See [Refund Information](#), later.*

**Line 63—2017 estimated tax payments.** Enter any estimated federal income tax payments you made for 2017. Include any overpayment that you applied to your 2017 estimated tax from:

- Your 2016 return, or
- An amended return (Form 1040X).

**Name change.** If you changed your name, and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR that explains all the payments you made in 2017 and the name(s) and SSN(s) under which you made them.

**Line 64—Additional child tax credit.** This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in the instructions for [line 7c, column \(4\)](#)). The additional child tax credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

**Hurricane disaster area.** You may be able to use your 2016 earned income to figure your additional child tax credit. You can make this election if both of the following apply.

1. Your 2016 earned income was greater than your 2017 earned income.

2. One of the following applies.

a. On August 23, 2017, your main home was located in the Hurricane Harvey disaster zone.

b. On August 23, 2017, your main home was located in the Hurricane Harvey disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Harvey.

c. On September 4, 2017, your main home was located in the Hurricane Irma disaster zone.

d. On September 4, 2017, your main home was located in the Hurricane Irma disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Irma.

e. On September 16, 2017, your main home was located in the Hurricane Maria disaster zone.

f. On September 16, 2017, your main home was in the Hurricane Maria disaster area (but not in the disaster zone) and you had to leave your home because of Hurricane Maria.

See Pub. 976 for the definitions of hurricane disaster areas and zones.

If you make this election, enter "PYEI" and the amount of your 2016 earned income in the space next to Form 1040NR, line 64. For more information, see Pub. 976.

## Two Steps To Take the Additional Child Tax Credit!

**Step 1.** Be sure you figured the amount, if any, of your child tax credit. See the instructions for [line 49](#).

**Step 2.** Read the TIP at the end of your [Child Tax Credit Worksheet](#). Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.



*If you take the additional child tax credit even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you will not be allowed to take the child tax credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the additional child tax credit, you will not be allowed to take either credit for 10 years. See Form 8862 and its*

*instructions for more information. You also may have to pay penalties.*



*Refunds for returns claiming the additional child tax credit cannot be issued before mid-February, 2018. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.*

### Line 65—Net premium tax credit.

You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the Instructions for Form 8962 for more information.

**Line 66—Amount paid with request for extension to file.** If you got an automatic extension of time to file Form 1040NR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, do not include on line 66 the convenience fee you were charged.



*You may be able to deduct any debit or credit card convenience fees on your 2018 Schedule A.*

**Line 67—Excess social security and tier 1 RRTA tax withheld.** If you had more than one employer for 2017 and total wages of more than \$127,200, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,886. But if any one employer withheld more than \$7,886, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

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

See chapter 3 of Pub. 505 for more details.

**Line 68—Credit for federal tax on fuels.** Enter any credit for federal

excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

**Line 69—Other payments.** Check the box(es) on line 69 to report any credit from Form 2439 or 8885.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 69, check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that does not belong on any other line, include the payment on line 69. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 69 credits and payments.

**Line 70—Credit for amount paid with Form 1040-C.** Enter any amount you paid with Form 1040-C for 2017.

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## Refund

**Line 72—Amount overpaid.** If line 72 is under \$1, we will send a refund only on written request.



*If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income Tax Withholding and Estimated Tax Payments for 2018](#) in General Information, later.*

**Refund offset.** If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 72 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions



than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.



*The number of direct deposits to a single account or prepaid debit card is limited to three refunds a year. After this limit is exceeded, paper checks will be sent instead. Learn more at [IRS.gov](https://www.irs.gov).*

**Line 73b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the [sample check](#), the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 73b if:

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

**Line 73c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the “Savings” box.

**Line 73d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the [sample check](#), the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive

an explanation in the mail about 2 weeks after your refund is deposited.

**Reasons your direct deposit request will be rejected.** If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2017 return after November 30, 2018.
- Any numbers or letters on lines 73b through 73d are crossed out or whited out.



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

**Line 73e.** If you want your refund mailed to an address not listed on page 1 of Form 1040NR, enter that address on line 73e. See [Foreign address](#), earlier, for information on entering a foreign address.

**Note.** If the address on page 1 of Form 1040NR is not in the United States, you can enter an address in the United States on line 73e. However, if the address on page 1 of Form 1040NR is in the United States, the IRS cannot mail a refund to a different address in the United States.

**Line 74—Applied to your 2018 estimated tax.** Enter on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2018 estimated tax.



*This election to apply part or all of the amount overpaid to your 2018 estimated tax cannot be changed later.*

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## Amount You Owe



*To avoid interest and penalties, pay your taxes in full by the due date of your*

*return (not counting extensions). See [When To File](#), earlier. You do not have to pay if line 75 is under \$1.*

Include any estimated tax penalty from line 76 in the amount you enter on line 75. Do not include any estimated tax payment for 2018 in this payment. Instead, make the estimated tax payment separately.

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use Tax Topic 206 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

## Line 75—Amount You Owe

IRS *e-file* offers several electronic payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.

### Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A convenience fee is charged by these service providers.

- **Electronic Fund Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at [IRS.gov/Payments](https://www.irs.gov/Payments).

- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](https://www.irs.gov/Payments). Once you complete the online process, you will receive immediate notification of

whether your agreement has been approved. A user fee is charged.

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

### Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods (1) call one of the debit or credit card service providers or (2) use the Electronic Federal Tax Payment System (EFTPS).

**Debit or credit card.** Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

WorldPay US, Inc.  
844-PAY-TAX-8™  
(1-844-729-8298)  
[PayUSAtax.com](http://PayUSAtax.com)

Official Payments  
888-UPAY-TAX™  
(888-872-9829)  
[OfficialPayments.com](http://OfficialPayments.com)

Link2Gov Corporation  
888-PAY-1040™  
(888-729-1040)  
[PAY1040.com](http://PAY1040.com)

**EFTPS.** To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 800-555-4477 (English) or 800-244-4829 (Español). People who are deaf, or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](http://IRS.gov/Payments) or [EFTPS.gov](http://EFTPS.gov).

### Mobile Device

To pay through your mobile device, download the IRS2Go application.

### Pay By Cash

Cash is a new in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [OfficialPayments.com/fed](http://OfficialPayments.com/fed), our Official Payment provider.

### Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2017 Form 1040NR” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX-” or “\$ XXX <sup>xx</sup>/<sub>100</sub>”).

Mail your 2017 tax return and payment to the address to which a return with a payment is mailed under [Where To File](#), earlier.



*If you are mailing a check or money order without a return, you should include a completed Form 1040V with your payment. Mail the payment and the Form 1040V to the same address you would mail a return with a payment. See [Where To File](#), earlier.*



*You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2018. See [Income Tax Withholding and Estimated Tax Payments for 2018](#) under General Information, later.*

### What if You Cannot Pay?

If you cannot pay the full amount shown on line 75 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2018 (or June 15, 2018, if you did not receive wages as an employee subject to U.S. income tax withholding). You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file or

with your extension request. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov](http://IRS.gov) and click on [Apply for an Online Payment Plan](#).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, by April 17, 2018 (or June 15, 2018, if you did not receive wages as an employee subject to U.S. income tax withholding). An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2018 (or June 15, 2018, if you did not receive wages as an employee subject to U.S. income tax withholding). You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](http://IRS.gov/Form1127).



*If the due date is April 17, 2018, and you pay after that date, you will be charged interest on the tax not paid by April 15, 2018.*

### Line 76—Estimated Tax Penalty

You may owe this penalty if:

- Line 75 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2017 Form 1040NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,

- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes (line 59a) only if the total of lines 62a through 62d is more than zero or you would owe the penalty even if you did not include those taxes.

**Exception.** You will not owe the penalty if your 2016 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2016 return and you were a U.S. citizen or resident for all of 2016.

2. The total of lines 62a through 62d, 63, 67, and 70 on your 2017 return is at least 100% of the tax shown on your 2016 return. (But see Caution, later.) Your estimated tax payments for 2017 must have been made on time and for the required amount.



**CAUTION** If your 2016 AGI was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2017), item (2) applies only if the total of lines 62a through 62d, 63, 67, and 70 on your 2017 tax return is at least 110% of the tax shown on your 2016 return. This rule does not apply to farmers and fishermen.

For most people, the “tax shown on your 2016 return” is the amount on your 2016 Form 1040NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes only if the total of lines 62a through 62d is more than zero or you would have owed the

estimated tax penalty for 2016 even if you did not include those taxes.

**Figuring the penalty.** If the [Exception](#) just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or Form 2210-F for farmers and fishermen).

Enter any penalty on line 76. Add the penalty to any tax due and enter the total on line 75.

However, if you have an overpayment on line 72, subtract the penalty from the amount you otherwise would enter on line 73a or 74. Lines 73a, 74, and 76 must equal line 72.

If the penalty is more than the overpayment on line 72, enter -0- on lines 73a and 74. Then subtract line 72 from line 76 and enter the result on line 75.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



**TIP** Because Form 2210 is complicated, you can leave line 76 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the *Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

## Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2017 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee’s name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will end automatically no later than the due date (not counting extensions) for filing your 2018 tax return.

## Sign Here

See [Sign Your Return](#), later, after you complete pages 3, 4, and 5 of the form.

## Instructions for Schedule A, Itemized Deductions



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

**Note.** Except as provided in the exception below, include only deductions and losses properly allocated and apportioned to income effectively connected with a U.S. trade or business. Do not include deductions and/or losses that relate to exempt income or to income that is not effectively connected with a U.S. trade or business. See section 861(b).

**Exception.** You can deduct certain charitable contributions and casualty and theft losses even if they do not relate to your effectively connected income. See [Gifts to U.S. Charities](#) below and [Casualty and Theft Losses](#), later.

## State and Local Income Taxes

### Line 1

You can deduct state and local income taxes you paid or that were

withheld from your salary during 2017 on income connected with a U.S. trade or business. If, during 2017, 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](#), earlier.

## Gifts to U.S. Charities

### Lines 2 Through 4

You can deduct contributions or gifts you gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You also can deduct what you gave to organizations that work to prevent cruelty to children or animals. See Pub. 526 for details.

To verify an organization's charitable status, check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.



Use our online search tool [Exempt Organizations Select Check](#) to see if an organization is eligible to receive tax-deductible contributions (Pub. 78 data). You can access *Exempt Organizations Select Check* on IRS.gov. Click on *Tools* then on *Exempt Organizations Select Check*.

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

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have: arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Most nonprofit educational organizations, such as colleges, but only if your contribution is not a

substitute for tuition or other enrollment fees.

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

### Contributions you can deduct.

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

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

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

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

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

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

made a separate gift of \$250 or more through payroll deduction.



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

### Limit on the amount you can deduct.

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

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 37.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 37.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

### Amounts you cannot deduct.

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on Schedule A, line 7.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. For details and exceptions, see Pub. 526.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).

- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

### Line 2—Gifts by Cash or Check

Enter on line 2 the total gifts you made in cash or by check (including out-of-pocket expenses).

**Recordkeeping.** For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

### Line 3—Other Than by Cash or Check

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

If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the “amount of your deduction” means your deduction before applying any income limits that could result in a carryover of contributions.

If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you also must attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information.

If your total deduction is over \$5,000, you also may have to get

appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below).

See Form 8283 and its instructions for details.

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

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

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



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

### Line 4—Carryover From Prior Year

You may have contributions that you could not deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as

applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

## Casualty and Theft Losses

### Line 6—Casualty or Theft Loss(es)

Complete and attach Form 4684 to figure the amount of your loss to enter on line 6.

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

You can deduct nonbusiness casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than \$100, and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount shown on Form 1040NR, line 37.

### Corrosive drywall losses.

Generally, loss of property due to progressive deterioration is not deductible as a casualty loss. However, there is a special procedure that you can use to deduct the amount you paid to repair damage to your home and household appliances due to corrosive drywall. See Pub. 547 for details.

## Job Expenses and Certain Miscellaneous Deductions



*Miscellaneous deductions are allowed only if and to the extent they are directly related to your effectively connected income. You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040NR, line 37.*

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

### Examples of expenses you cannot deduct.

- Political contributions.

- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Travel expenses for employment if you are not traveling away from your tax home, which is your principal place of employment. For example, if you come to the United States for the temporary performance of services, but you did not work in your home country, then you do not have a tax home in that country and you cannot deduct your travel expenses to the United States. See Pub. 463, Travel, Entertainment, Gift, and Car Expenses, for more details.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 and its instructions for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.
- Medical insurance premiums if you are nonresident alien.

### Line 7—Unreimbursed Employee Expenses

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

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

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

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

2. Your employer paid you for any of your job expenses that you otherwise would report on line 7.



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

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 7. If you need more space, attach a statement showing the type and amount of each expense. Enter the total of all these expenses on line 7.



*Do not include on line 7 any educator expenses you deducted on Form 1040NR, line 24.*

The following are examples of other expenses to include on line 7.

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, see Pub. 587.
- Certain educational expenses. For details, see chapter 12 of Pub. 970.

### Line 8—Tax Preparation Fees

Enter the fees you paid for preparation of your tax return. If you paid your tax by debit or credit card, include the convenience fee you were charged on line 9 instead of this line.

### Line 9—Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the

dotted lines next to line 9. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter one total on line 9.

Examples of expenses to include on line 9 follow.

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by debit or credit card. The deduction is claimed for the year in which the fee was charged to your card.

### Other Miscellaneous Deductions

#### Line 14—Other

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 14. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter one total on line 14. These expenses are as follows.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
  - Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
  - Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
  - Certain unrecovered investment in a pension.
  - Impairment-related work expenses of a disabled person.
- For more details, see Pub. 529.

1. Add the amounts on Schedule A, lines 1, 5, 6, 13, and 14 ..... 1. \_\_\_\_\_
2. Enter the total of the amount on Schedule A, line 6, plus any casualty or theft losses included on line 14.
 



*Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 14* ..... 2. \_\_\_\_\_
3. Is the amount on line 2 less than the amount on line 1?
  - No.**  Your deduction is not limited. Enter the amount from line 1 of this worksheet on Schedule A, line 15. **Do not** complete the rest of this worksheet.
  - Yes.** Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Multiply line 3 by 80% (0.80) ..... 4. \_\_\_\_\_
5. Enter the amount from Form 1040NR, line 37 ..... 5. \_\_\_\_\_
6. Enter:
  - \$313,800 if you checked box 6;
  - \$261,500 if you checked box 1 or 2; or
  - \$156,900 if you checked box 3, 4, or 5. .... 6. \_\_\_\_\_
7. Is the amount on line 6 less than the amount on line 5?
  - No.**  Your deduction is not limited. Enter the amount from line 1 of this worksheet on Schedule A, line 15. **Do not** complete the rest of this worksheet.
  - Yes.** Subtract line 6 from line 5 ..... 7. \_\_\_\_\_
8. Multiply line 7 by 3% (0.03) ..... 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 15 ..... 10. \_\_\_\_\_

**Total Itemized Deductions**

**Line 15**

Use the [Itemized Deductions Worksheet](#) to figure the amount to enter on line 15 if the amount on Form 1040NR, line 37, is over the following amounts.

- \$313,800 if you checked box 6.
- \$261,500 if you checked box 1 or 2.
- \$156,900 if you checked box 3, 4, or 5.

Otherwise, enter the total of lines 1, 5, 6, 13, and 14 on line 15. Also enter this amount on Form 1040NR, line 38.

**Instructions for Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business**

Enter your income in the row that lists the correct category of income and in the column that lists the correct tax rate under a tax treaty or the general U.S. tax rules. Use column (d) if the income is subject to a 0% rate. Include income only to the extent it is not effectively connected with the conduct of a trade or business in the United States.

**Withholding of tax at the source.**

Tax must be withheld at the source on income not effectively connected with a U.S. trade or business that is paid to nonresident aliens. The withholding is generally at a 30% rate. The tax must be withheld by the person who pays

the income. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Certain amounts paid for guarantees of indebtedness issued after September 27, 2010, are U.S. source income. If the payments are not made in connection with a U.S. trade or business, tax must be withheld.

**Exceptions.** There are exceptions to the general rule. The withholding tax rate may be lower or the income may be exempt if your country of tax residence and the United States have a treaty setting lower rates. Table 1 in Pub. 901 summarizes which countries have such treaties and what the rates are.

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

It does not apply to the part that is a return of your cost.

## Categories of Noneffectively Connected Income

The following list gives only a general idea of the types of income to include on Schedule NEC. The instructions for a specific line include more information and any exceptions to withholding. For more information, see Pub. 519 and Pub. 515.

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.

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 2017. Include these gains only if you were in the United States at least 183 days during 2017.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see Pub. 519 for exceptions). You must report the full amount of your winnings unless you are a resident of Canada.



See [Lines 10a Through 10c—Gambling Winnings-Residents of Canada](#) and [Line 11—Gambling Winnings-Residents of Countries Other Than Canada](#), later.

## Lines 1a and 1b—Dividends

Except as provided next, include all dividends paid by U.S. corporations on line 1a. Include all U.S. source dividends paid by foreign corporations on line 1b. A dividend includes a substitute dividend payment made to the transferor of a security in a securities lending transaction or a sale-repurchase transaction that would be treated as a dividend if it

were a distribution on the transferred security.

### Dividend equivalent payments.

Dividends also include all dividend equivalent payments made after September 13, 2010. Currently, dividend equivalent payments include (1) substitute dividends, (2) payments made pursuant to a specified notional principal contract, and (3) payments made pursuant to a specified equity-linked instrument that, directly or indirectly, are contingent on or determined by reference to, the payment of a dividend from U.S. sources.

For payments made on or after January 1, 2017, a payment that is (directly or indirectly) contingent on or determined by reference to the payment of a dividend from U.S. sources and made pursuant to notional principal contracts and equity-linked instruments will only be a dividend equivalent if the contract is issued on or after January 1, 2017, with a delta of one.

For more information on dividend equivalent payments, see *Dividend Equivalents* in Pub. 519 and Pub. 515. For information on payments with respect to specified notional principal contracts and specified equity-linked instruments beginning on or after January 1, 2017, see Regulations section 1.871-15.

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

- Interest-related dividends received from a mutual fund.
- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
- If a U.S. corporation in existence on January 1, 2017, received most of its gross income from the active conduct of a foreign business, and continues to receive most of its gross income from the active conduct of a foreign business, the part of the dividend attributable to the foreign gross income.

• U.S. source dividends paid by certain foreign corporations. For more information, including other exceptions to withholding, see *Dividends* in Pub. 519 and Pub. 515.

## Lines 2a Through 2c—Interest

Include all interest on the appropriate line 2a, 2b, or 2c.

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

- Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies.
- Portfolio interest on obligations issued after July 18, 1984.



*Interest payments on foreign bearer obligations (bonds not issued in registered format and held by non-U.S. holders) issued on or after March 19, 2012, are not eligible for the portfolio interest exception to withholding.*

For more information, including other exceptions to withholding, see *Interest* in Pub. 519 and Pub. 515.

## Line 6—Real Property Income and Natural Resources Royalties

Enter income from real property on line 6. Do not include any income that you elected to treat as effectively connected and included on line 18 on Form 1040NR, page 1. For more information, see the instructions for [line 18](#), earlier.

## Line 8—Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security)

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

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2017 and the amount of any benefits you repaid in 2017. If you received railroad retirement benefits treated as social

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)									
Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
<b>1</b> Dividends paid by:									
<b>a</b> U.S. corporations				1,000					
<b>b</b> Foreign corporations									
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.									
<b>a</b> Winnings		5,000							
<b>b</b> Losses		4,500				500			
<b>11</b> Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed									
<b>12</b> Other (specify) ▶									
<b>13</b> Add lines 1a through 12 in columns (a) through (d)				1,000		500			
<b>14</b> Multiply line 13 by rate of tax at top of each column				150		150			
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54									300

security, you should receive a Form RRB-1042S.

Enter 85% of the total amount from box 5 of all of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 8 of Schedule NEC. Attach a copy of each Form SSA-1042S and RRB-1042S to the front of Form 1040NR.

**Social security information.** Social security beneficiaries can now get a variety of information from the SSA website with a *my Social Security* account, including getting a replacement Form SSA-1099 or Form SSA-1042S if needed. For more information and to set up an account, go to [SSA.gov/myaccount](http://SSA.gov/myaccount).

**Form RRB-1099 or Form RRB-1042S.** If you need a replacement Form RRB-1099 or Form RRB-1042S, call the Railroad Retirement Board at 877-772-5772 or go to [RRB.gov](http://RRB.gov).

**Line 9—Capital Gain**

Enter the amount from Schedule NEC, line 18.

**Lines 10a Through 10c—Gambling Winnings-Residents of Canada**

If you are a resident of Canada who is not engaged in the trade or business of gambling, enter all gambling winnings on line 10a. Include proceeds from lotteries and raffles. **Do not include** winnings from blackjack, baccarat, craps, roulette, or

big-6 wheel. You can deduct your U.S. source gambling losses to the extent of your U.S. source gambling winnings. Enter your gambling losses on line 10b. Enter your net gambling income on line 10c, column (c). If line 10b is more than line 10a, enter -0- on line 10c. A net loss from gambling activities is not deductible.

**Line 11—Gambling Winnings-Residents of Countries Other Than Canada**

Residents of one of the following countries who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (d), specifying 0%: Austria, Belgium, Bulgaria, Czech Republic, Denmark, Finland, France, Germany, Hungary, Iceland, Ireland, Italy, Japan, Latvia, Lithuania, Luxembourg, Netherlands, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Tunisia, Turkey, Ukraine, United Kingdom.

Residents of Malta who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (a).

Residents of other countries who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (c).

Include proceeds from lotteries and raffles. **Do not include** winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You cannot offset losses against winnings and report the

difference unless the winnings and losses are from the same session.

**TIP** If you have winnings from blackjack, baccarat, craps, roulette, or big-6 wheel, and the casino gave you a Form 1042-S showing that tax was withheld, enter these winnings on line 11, column (d), and enter 0% as the tax rate. You can claim a refund of the tax.

**Line 12—Other**

Include all U.S. source income that has not been reported on another line or is not excluded from tax. This includes prizes and awards. It also includes the tax withheld pursuant to section 5000C on specified federal procurement payments.

**Example.** John Maple is a resident of Canada who purchased stock in XYZ, a U.S. corporation. In 2017, XYZ paid dividends of \$1,000 to John. The U.S. withholding tax rate on these dividends is 30%. However, Article X of the tax treaty between the United States and Canada limits the U.S. tax rate on these dividends to a maximum rate of 15%. John filed Form W-8BEN with XYZ to claim the lower treaty rate, and XYZ correctly withheld \$150. In addition, John has U.S. source gross gambling winnings of \$5,000 and U.S. source gambling losses of \$4,500. These items would be reported on Schedule NEC as shown in the [example](#) above.

## Lines 16 Through 18—Capital Gains and Losses From Sales or Exchanges of Property

Include these gains only if you were in the United States at least 183 days during 2017. 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. Enter the amount from line 18 on line 9. If you had a gain or loss on disposing of a U.S. real property interest, see [Dispositions of U.S. Real Property Interests](#), earlier.

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## Instructions for Schedule OI, Other Information

**Answer all questions.**

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### Item A

List all countries of which you were a citizen or national during the tax year.

### Item B

List the foreign country in which you claimed residence for tax purposes during the tax year.

### Item C

If you have ever completed [immigration Form I-485](#) and submitted the form to the U.S. Citizenship and Immigration Services, or have ever completed a Form DS-230 and submitted it to the Department of State, you have applied to become a green card holder (lawful permanent resident) of the United States.

### Item D

If you checked “Yes” for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

### Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
- F-1 Students-academic institutions.
- H-1B Temporary worker with specialty occupation.
- J-1 Exchange visitor.

If you do not have a visa, enter your U.S. immigration status on the last

day of the tax year. For example, if you entered under the visa waiver program, enter “VWP” and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter “Not present in U.S.—No U.S. immigration status.”

### Item F

If you ever changed your visa type or U.S. immigration status, check the “Yes” box. For example, you entered the United States in 2016 on an F-1 visa as an academic student. On August 21, 2017, you changed to an H-1B visa as a teacher. You will check the “Yes” box and enter on the dotted line “Changed status from F-1 student to H-1B teacher on August 21, 2017.”

### Item G

Enter the dates you entered and left the United States during 2017 on short business trips or to visit family, go on vacation, or return home briefly.

If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in the United States on December 31, do not enter any date departed.

### Item H

Review your entry and passport stamps or other records to count the number of days you actually were present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Days of Presence in the United States* in chapter 1 of Pub. 519. If you were not in the United

States on any day of the year, enter -0-.

### Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

### Item J

If you are filing this return for a trust, check the first “Yes” box. Check the second “Yes” box if you checked the first “Yes” box and at least one of the following statements applies to the trust.

- The trust (or any part of the trust) is treated as a **grantor trust** under the grantor trust rules (sections 671 through 679), whether or not the person who is treated as the owner of the trust is a U.S. person.
- The trust made a **distribution or loan** to a U.S. person during the tax year. A distribution or loan includes the uncompensated use of trust property (section 643(i)(2)(E)).
- The trust received a **contribution** from a U.S. person during the tax year.

A U.S. person is a U.S. citizen or resident alien, a domestic partnership, a domestic corporation, an estate other than a foreign estate, or a domestic trust. See Pub. 519 for more information.

### Item K

If you received total compensation of \$250,000 or more for 2017, check the first “Yes” box. If you checked the first “Yes” box, check the second “Yes” box if you are using an alternative method to determine the source of the compensation. Total compensation includes all compensation from sources within and without the United States.

If you check the second “Yes” box, you must attach a statement to your return. For details about the statement and the alternative method, see [Services performed partly within and partly without the United States](#), earlier.

### Item L

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR, you must provide all the information requested in item L.

**Example. Item L—Income Exempt From Tax by Treaty**

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	\$40,000
<b>(e) Total.</b> Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12 .....			\$40,000

**Line 1.** If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item L. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter “Tax Treaties” in the search box. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

**Column (a), Country.** Enter the treaty country that qualifies you for treaty benefits.

**Column (b), Tax treaty article.** Enter the number of the treaty article that exempts the income from U.S. tax.

**Column (c), Number of months claimed in prior tax years.** Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

**Column (d), Amount of exempt income in current tax year.** Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

**Line (e), Total.** Add the amounts in column (d). Enter the total on line 1e and on Form 1040NR, page 1, line 22. Do not include this amount in the amounts entered on Form 1040NR, page 1, line 8 or 12.

Attach any Form 1042-S you received for treaty exempt income. If required, attach Form 8833. See

Treaty-based return position disclosure, later.

**Example.** Sara is a citizen of Italy and was a resident there until September 2016, when she moved to the United States to accept a position as a high school teacher at an accredited public school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2016 and plans to continue teaching through May 2018. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2018 and resume her Italian residence. For calendar year 2017, Sara earned \$40,000 from her teaching position. She completes the table in item L on her 2017 tax return as shown in the [example](#) above.

**Line 2.** Check “Yes” if you were subject to tax in a foreign country on any of the income reported in line 1, column (d).

**Line 3.** Check “Yes” if you are claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.



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

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

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

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

1. You claim a treaty that reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.
2. You claim a treaty that reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement that reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust that reports the required information on its return.
5. The payments or items of income that otherwise are required to be disclosed total no more than \$10,000.

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## Sign Your Return

Form 1040NR is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons.

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- Other reasons approved by the IRS, which you explain in writing to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

## Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040NR, sign your name for the individual and file Form 56.

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

**Paid preparer must sign your return.** Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

## Electronic Return Signatures!

To electronically file (*e-file*) your return, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner,

you can use a Self-Select PIN or a Practitioner PIN.

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

**Form 8453.** You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. See Form 8453.

## Identity Protection PIN

For 2017, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to your occupation in the United States. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



*New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2017 tax returns generally were sent in December 2017.*

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to [IRS.gov/CP01A](http://IRS.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

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## Assemble Your Return

Assemble any schedules and forms behind Form 1040NR in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so.

Attach a copy of Forms W-2, 1042-S, SSA-1042S, RRB-1042S, 2439, and 8288-A to the front of Form 1040NR. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Form(s) 1099-R to the front of Form 1040NR if tax was withheld. Attach Form 8805 to the back of your return. Enclose, but do not attach, any payment.

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## General Information

### How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and identifying number (SSN, ITIN, or ATIN) for each dependent you claim on line 7c. Check that each dependent's name and identifying number agree with his or her identification document. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 7c, column (4).
- Check your math, especially for the child tax credit, total income, itemized deductions, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for [line 42](#).
- Be sure to enter your identifying number in the space provided on page 1 of Form 1040NR. If you are married and you checked filing status box 3 or 4 on page 1, also enter your spouse's information in the space provided on page 1. Check that your name and identifying number agree with your identification document, such as your social security card or the IRS notice assigning your ITIN.
- Make sure your name and address are correct.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you received capital gain distributions but were not required to file Schedule D (Form 1040), make sure you checked the box on line 14.
- Remember to sign and date Form 1040NR and enter your occupation in the United States.
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See [Assemble Your Return](#), earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for [line 75](#) for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed.

Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

- Make sure that if you, your spouse, or your dependent was enrolled in Marketplace coverage and advance payments of the premium tax credit were made on your or their behalf, that you attached Form 8962. You may have to repay excess advance payments even if someone else enrolled these individuals. See the instructions for line 44 and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-C from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

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## Income Tax Withholding and Estimated Tax Payments for 2018

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2018 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax.

In general, you do not have to make estimated tax payments if you expect that your 2018 Form 1040NR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2018 is \$1,000 or more, see Form 1040-ES (NR) and Pub. 505 for 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 2018 and you must pay estimated tax, use Form 1040-ES (PR). For more details, see Pub. 505.



*For more information on withholding or estimated tax payments, see Paying Tax Through Withholding or Estimated Tax in chapter 8 of Pub. 519.*

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## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Persons who are deaf, hard of hearing, or have a speech disability also can contact the IRS through relay services such as the Federal Relay Service available at [GSA.gov/fedrelay](https://www.gsa.gov/fedrelay).

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is

sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

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

If you receive an unsolicited email claiming to be from the IRS, forward the message to [Phishing@irs.gov](mailto:Phishing@irs.gov). You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at [SPAM@uce.gov](mailto:SPAM@uce.gov) or report them at [FTC.gov/complaint](https://www.ftc.gov/complaint). You may contact them at [FTC.gov/idtheft](https://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been a victim of identity theft, see [IdentityTheft.gov](https://www.ftc.gov/idtheft) or Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Visit [IRS.gov](https://www.irs.gov) and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

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## How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to “Bureau of the Fiscal Service.” You can send it to:

Bureau of the Fiscal Service  
Department G  
P.O. Box 2188  
Parkersburg, WV  
26106-2188  
U.S.A.

Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for

[line 75](#) for details on how to pay any tax you owe.

Go to [TreasuryDirect.gov](https://www.treasurydirect.gov) and click on “How To Make a Contribution to Reduce the Debt” for information on how to make this type of gift online.



*You may be able to deduct this gift on your 2018 tax return.*

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## How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

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## How Do You Amend Your Tax Return?

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR and you should have filed Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556 for details.

Use the [Where's My Amended Return](#) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

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## How Do You Get a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income

and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript);
- Use Form 4506-T or 4506T-EZ;
- If you are in the United States, call 800-908-9946; or
- If you are outside the United States, call 267-941-1000 (English speaking only). This number is not toll free.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

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## Death of a Taxpayer

If a taxpayer died before filing a return for 2017, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person that files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after the year of death, except for estate tax return purposes.

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## Claiming a Refund for a Deceased Taxpayer

If you are a court-appointed representative, file Form 1040NR for the decedent and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, use Tax Topic 356 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Pub. 559, Survivors, Executors, and Administrators.

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## Past Due Returns

If you or someone you know needs to file past due tax returns, use Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address shown in the latest Form 1040NR instructions. For example, if you are filing a 2014 return in 2018, use the address in [Where To File](#), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

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## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

**Preparing and filing your tax return.** Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$66,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax preparation.



**Getting answers to your tax law questions.** On IRS.gov

get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) or [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Using direct deposit.** The fastest way to receive a tax return is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

**Delayed refund for returns claiming certain credits.** Due to changes in the law, the IRS can't issue refunds before February 15, 2018, for returns that claim the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with this credit.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/Homebuyer\)](https://www.irs.gov/FirstTimeHomebuyerCredit) tool provides information on your repayments and account balance.

#### **Resolving tax-related identity theft issues.**

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/ID](https://www.irs.gov/ID) to learn what steps you should take.

#### **Checking on the status of your refund.**

- Due to changes in the law, the IRS cannot issue refunds before February 15, 2018, for returns that claim the ACTC. This applies to the entire refund, not just the portion associated with this credit.
- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay

online, by phone, and by mobile device.

- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to [IRS.gov](https://www.irs.gov) and click on [Where's My Amended Return? \(IRS.gov/WMAR\)](https://www.irs.gov/WMAR) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be resolved on [IRS.gov](https://www.irs.gov) without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without waiting. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the

Contact Us option and click on “Local Offices.”

**Watching IRS videos.** The IRS Video portal ([IRSvideos.gov](https://www.irs.gov/irs-videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have

the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in

over 170 languages, and the service is available free to taxpayers.

**Taxpayer assistance outside the United States.** If you are outside the United States and have tax questions:

- Go to IRS.gov and type “nonresident alien” in the search box, or
- Call 267-941-1000 (English-speaking only). This number is not toll free.

## Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

**The right to be informed.** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

**The right to quality service.** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

**The right to pay no more than the correct amount of tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

**The right to challenge the IRS's position and be heard.** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

**The right to appeal an IRS decision in an independent forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

**The right to finality.** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

**The right to privacy.** Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

**The right to confidentiality.** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

**The right to retain representation.** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](https://www.irs.gov/low-income-taxpayer-clinic) if they cannot afford representation.

**The right to a fair and just tax system.** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](https://www.irs.gov/taxpayer-advocate-service) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

## The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

### Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 75.

#### Interest

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

#### Penalties

**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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$210 or the amount of any tax you owe, whichever is smaller.

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

**Frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17\\_IRB/ar13.html](http://IRS.gov/irb/2010-17_IRB/ar13.html).

**Other.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See chapter 7 of Pub. 519 for details on some of these penalties.

### Refund Information

**where's my refund?** To check the status of your refund, go to *Where's My Refund* at [IRS.gov/Refunds](http://IRS.gov/Refunds), or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return generally will be available within 4 weeks after you mail a paper return.

 To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

*Where's My Refund* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

### Refunds of certain withholding tax.

The processing of refund requests of tax withheld and reported on a Form 1042-S, Form 8805, or Form 8288-A may require additional time. Allow up to 6 months for these refunds to be issued.



*Updates to refund status are made once a day - usually at night.*



If you do not have Internet access and you are in the United States, you can call 800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

*Where's My Refund?* does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [IRS.gov/Espanol](http://IRS.gov/Espanol) and 800-829-1954.

### Tax Topics

All topics are available in Spanish.

You can read these Tax Topics at [IRS.gov/TaxTopics](http://IRS.gov/TaxTopics).

#### Tax information for aliens.

- 851 Resident and nonresident aliens
- 856 Foreign tax credit
- 857 Individual taxpayer identification number (ITIN)-Form W-7
- 858 Alien tax clearance

### Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue

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

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask to complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax

information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit review of the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

### We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the:

Internal Revenue Service  
Tax Forms and Publications  
Division  
1111 Constitution Ave. NW,  
IR-6526  
Washington, DC 20224  
U.S.A.

Don't send your Form 1040NR to this office. Instead, see [Where To File](#), earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The estimated average time burden for all taxpayers filing a Form 1040NR is 13 hours, with an average cost of \$230, (see the amount in the table below) per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. Within these estimates, there is significant variation in taxpayer activity.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates, you can contact us at either one of the addresses shown under [We Welcome Comments on Forms](#), earlier.

### Estimates of Taxpayer Burden

The following table shows burden estimates as of November 2017, for taxpayers filing a 2017 Form 1040NR tax return.

Form	Average Time Burden (Hours)	Average Cost*
1040NR	13	\$230

\*Dollars rounded to the nearest \$10.

## The Taxpayer Advocate Service Is Here To Help You

### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### What Can the TAS Do For You?

They can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

### How Can You Reach Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Their local advocate's number is at [TaxpayerAdvocate.IRS.gov](#), at [IRS.gov/Advocate](#), and in your local directory. You can also call them at 877-777-4778.

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Their Tax Toolkit at [TaxpayerAdvocate.IRS.gov](#) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

### How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](#).

## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [IRS.gov/LITC](#) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

## Suggestions for Improving the IRS

### Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [ImproveIRS.org](#) or 888-912-1227 (toll-free).

# 2017 Tax Table



See the instructions for line 42 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. Green is filing as a qualifying widower. His taxable income on line 41 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 taxable income line. Next he finds the column for qualifying widower and reads down the column. The amount shown where the taxable income line and filing status column meet is \$2,866. This is the tax amount he must enter on line 42 of his Form 1040NR.

## Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
<b>Your tax is—</b>				
25,200	25,250	3,318	2,851	3,318
25,250	25,300	3,325	2,859	3,325
25,300	25,350	3,333	2,866	3,333
25,350	25,400	3,340	2,874	3,340

Tax Table Example

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		<b>Your tax is—</b>					<b>Your tax is—</b>					<b>Your tax is—</b>		
0	5	0	0	0	<b>1,000</b>					<b>2,000</b>				
5	15	1	1	1	1,000	1,025	101	101	101	2,000	2,025	201	201	201
15	25	2	2	2	1,025	1,050	104	104	104	2,025	2,050	204	204	204
25	50	4	4	4	1,050	1,075	106	106	106	2,050	2,075	206	206	206
50	75	6	6	6	1,075	1,100	109	109	109	2,075	2,100	209	209	209
75	100	9	9	9	1,100	1,125	111	111	111	2,100	2,125	211	211	211
100	125	11	11	11	1,125	1,150	114	114	114	2,125	2,150	214	214	214
125	150	14	14	14	1,150	1,175	116	116	116	2,150	2,175	216	216	216
150	175	16	16	16	1,175	1,200	119	119	119	2,175	2,200	219	219	219
175	200	19	19	19	1,200	1,225	121	121	121	2,200	2,225	221	221	221
200	225	21	21	21	1,225	1,250	124	124	124	2,225	2,250	224	224	224
225	250	24	24	24	1,250	1,275	126	126	126	2,250	2,275	226	226	226
250	275	26	26	26	1,275	1,300	129	129	129	2,275	2,300	229	229	229
275	300	29	29	29	1,300	1,325	131	131	131	2,300	2,325	231	231	231
300	325	31	31	31	1,325	1,350	134	134	134	2,325	2,350	234	234	234
325	350	34	34	34	1,350	1,375	136	136	136	2,350	2,375	236	236	236
350	375	36	36	36	1,375	1,400	139	139	139	2,375	2,400	239	239	239
375	400	39	39	39	1,400	1,425	141	141	141	2,400	2,425	241	241	241
400	425	41	41	41	1,425	1,450	144	144	144	2,425	2,450	244	244	244
425	450	44	44	44	1,450	1,475	146	146	146	2,450	2,475	246	246	246
450	475	46	46	46	1,475	1,500	149	149	149	2,475	2,500	249	249	249
475	500	49	49	49	1,500	1,525	151	151	151	2,500	2,525	251	251	251
500	525	51	51	51	1,525	1,550	154	154	154	2,525	2,550	254	254	254
525	550	54	54	54	1,550	1,575	156	156	156	2,550	2,575	256	256	256
550	575	56	56	56	1,575	1,600	159	159	159	2,575	2,600	259	259	259
575	600	59	59	59	1,600	1,625	161	161	161	2,600	2,625	261	261	261
600	625	61	61	61	1,625	1,650	164	164	164	2,625	2,650	264	264	264
625	650	64	64	64	1,650	1,675	166	166	166	2,650	2,675	266	266	266
650	675	66	66	66	1,675	1,700	169	169	169	2,675	2,700	269	269	269
675	700	69	69	69	1,700	1,725	171	171	171	2,700	2,725	271	271	271
700	725	71	71	71	1,725	1,750	174	174	174	2,725	2,750	274	274	274
725	750	74	74	74	1,750	1,775	176	176	176	2,750	2,775	276	276	276
750	775	76	76	76	1,775	1,800	179	179	179	2,775	2,800	279	279	279
775	800	79	79	79	1,800	1,825	181	181	181	2,800	2,825	281	281	281
800	825	81	81	81	1,825	1,850	184	184	184	2,825	2,850	284	284	284
825	850	84	84	84	1,850	1,875	186	186	186	2,850	2,875	286	286	286
850	875	86	86	86	1,875	1,900	189	189	189	2,875	2,900	289	289	289
875	900	89	89	89	1,900	1,925	191	191	191	2,900	2,925	291	291	291
900	925	91	91	91	1,925	1,950	194	194	194	2,925	2,950	294	294	294
925	950	94	94	94	1,950	1,975	196	196	196	2,950	2,975	296	296	296
950	975	96	96	96	1,975	2,000	199	199	199	2,975	3,000	299	299	299
975	1,000	99	99	99										

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>3,000</b>					<b>6,000</b>					<b>9,000</b>				
3,000	3,050	303	303	303	6,000	6,050	603	603	603	9,000	9,050	903	903	903
3,050	3,100	308	308	308	6,050	6,100	608	608	608	9,050	9,100	908	908	908
3,100	3,150	313	313	313	6,100	6,150	613	613	613	9,100	9,150	913	913	913
3,150	3,200	318	318	318	6,150	6,200	618	618	618	9,150	9,200	918	918	918
3,200	3,250	323	323	323	6,200	6,250	623	623	623	9,200	9,250	923	923	923
3,250	3,300	328	328	328	6,250	6,300	628	628	628	9,250	9,300	928	928	928
3,300	3,350	333	333	333	6,300	6,350	633	633	633	9,300	9,350	933	933	933
3,350	3,400	338	338	338	6,350	6,400	638	638	638	9,350	9,400	938	938	940
3,400	3,450	343	343	343	6,400	6,450	643	643	643	9,400	9,450	948	943	948
3,450	3,500	348	348	348	6,450	6,500	648	648	648	9,450	9,500	955	948	955
3,500	3,550	353	353	353	6,500	6,550	653	653	653	9,500	9,550	963	953	963
3,550	3,600	358	358	358	6,550	6,600	658	658	658	9,550	9,600	970	958	970
3,600	3,650	363	363	363	6,600	6,650	663	663	663	9,600	9,650	978	963	978
3,650	3,700	368	368	368	6,650	6,700	668	668	668	9,650	9,700	985	968	985
3,700	3,750	373	373	373	6,700	6,750	673	673	673	9,700	9,750	993	973	993
3,750	3,800	378	378	378	6,750	6,800	678	678	678	9,750	9,800	1,000	978	1,000
3,800	3,850	383	383	383	6,800	6,850	683	683	683	9,800	9,850	1,008	983	1,008
3,850	3,900	388	388	388	6,850	6,900	688	688	688	9,850	9,900	1,015	988	1,015
3,900	3,950	393	393	393	6,900	6,950	693	693	693	9,900	9,950	1,023	993	1,023
3,950	4,000	398	398	398	6,950	7,000	698	698	698	9,950	10,000	1,030	998	1,030
<b>4,000</b>					<b>7,000</b>					<b>10,000</b>				
4,000	4,050	403	403	403	7,000	7,050	703	703	703	10,000	10,050	1,038	1,003	1,038
4,050	4,100	408	408	408	7,050	7,100	708	708	708	10,050	10,100	1,045	1,008	1,045
4,100	4,150	413	413	413	7,100	7,150	713	713	713	10,100	10,150	1,053	1,013	1,053
4,150	4,200	418	418	418	7,150	7,200	718	718	718	10,150	10,200	1,060	1,018	1,060
4,200	4,250	423	423	423	7,200	7,250	723	723	723	10,200	10,250	1,068	1,023	1,068
4,250	4,300	428	428	428	7,250	7,300	728	728	728	10,250	10,300	1,075	1,028	1,075
4,300	4,350	433	433	433	7,300	7,350	733	733	733	10,300	10,350	1,083	1,033	1,083
4,350	4,400	438	438	438	7,350	7,400	738	738	738	10,350	10,400	1,090	1,038	1,090
4,400	4,450	443	443	443	7,400	7,450	743	743	743	10,400	10,450	1,098	1,043	1,098
4,450	4,500	448	448	448	7,450	7,500	748	748	748	10,450	10,500	1,105	1,048	1,105
4,500	4,550	453	453	453	7,500	7,550	753	753	753	10,500	10,550	1,113	1,053	1,113
4,550	4,600	458	458	458	7,550	7,600	758	758	758	10,550	10,600	1,120	1,058	1,120
4,600	4,650	463	463	463	7,600	7,650	763	763	763	10,600	10,650	1,128	1,063	1,128
4,650	4,700	468	468	468	7,650	7,700	768	768	768	10,650	10,700	1,135	1,068	1,135
4,700	4,750	473	473	473	7,700	7,750	773	773	773	10,700	10,750	1,143	1,073	1,143
4,750	4,800	478	478	478	7,750	7,800	778	778	778	10,750	10,800	1,150	1,078	1,150
4,800	4,850	483	483	483	7,800	7,850	783	783	783	10,800	10,850	1,158	1,083	1,158
4,850	4,900	488	488	488	7,850	7,900	788	788	788	10,850	10,900	1,165	1,088	1,165
4,900	4,950	493	493	493	7,900	7,950	793	793	793	10,900	10,950	1,173	1,093	1,173
4,950	5,000	498	498	498	7,950	8,000	798	798	798	10,950	11,000	1,180	1,098	1,180
<b>5,000</b>					<b>8,000</b>					<b>11,000</b>				
5,000	5,050	503	503	503	8,000	8,050	803	803	803	11,000	11,050	1,188	1,103	1,188
5,050	5,100	508	508	508	8,050	8,100	808	808	808	11,050	11,100	1,195	1,108	1,195
5,100	5,150	513	513	513	8,100	8,150	813	813	813	11,100	11,150	1,203	1,113	1,203
5,150	5,200	518	518	518	8,150	8,200	818	818	818	11,150	11,200	1,210	1,118	1,210
5,200	5,250	523	523	523	8,200	8,250	823	823	823	11,200	11,250	1,218	1,123	1,218
5,250	5,300	528	528	528	8,250	8,300	828	828	828	11,250	11,300	1,225	1,128	1,225
5,300	5,350	533	533	533	8,300	8,350	833	833	833	11,300	11,350	1,233	1,133	1,233
5,350	5,400	538	538	538	8,350	8,400	838	838	838	11,350	11,400	1,240	1,138	1,240
5,400	5,450	543	543	543	8,400	8,450	843	843	843	11,400	11,450	1,248	1,143	1,248
5,450	5,500	548	548	548	8,450	8,500	848	848	848	11,450	11,500	1,255	1,148	1,255
5,500	5,550	553	553	553	8,500	8,550	853	853	853	11,500	11,550	1,263	1,153	1,263
5,550	5,600	558	558	558	8,550	8,600	858	858	858	11,550	11,600	1,270	1,158	1,270
5,600	5,650	563	563	563	8,600	8,650	863	863	863	11,600	11,650	1,278	1,163	1,278
5,650	5,700	568	568	568	8,650	8,700	868	868	868	11,650	11,700	1,285	1,168	1,285
5,700	5,750	573	573	573	8,700	8,750	873	873	873	11,700	11,750	1,293	1,173	1,293
5,750	5,800	578	578	578	8,750	8,800	878	878	878	11,750	11,800	1,300	1,178	1,300
5,800	5,850	583	583	583	8,800	8,850	883	883	883	11,800	11,850	1,308	1,183	1,308
5,850	5,900	588	588	588	8,850	8,900	888	888	888	11,850	11,900	1,315	1,188	1,315
5,900	5,950	593	593	593	8,900	8,950	893	893	893	11,900	11,950	1,323	1,193	1,323
5,950	6,000	598	598	598	8,950	9,000	898	898	898	11,950	12,000	1,330	1,198	1,330

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>12,000</b>					<b>15,000</b>					<b>18,000</b>				
12,000	12,050	1,338	1,203	1,338	15,000	15,050	1,788	1,503	1,788	18,000	18,050	2,238	1,803	2,238
12,050	12,100	1,345	1,208	1,345	15,050	15,100	1,795	1,508	1,795	18,050	18,100	2,245	1,808	2,245
12,100	12,150	1,353	1,213	1,353	15,100	15,150	1,803	1,513	1,803	18,100	18,150	2,253	1,813	2,253
12,150	12,200	1,360	1,218	1,360	15,150	15,200	1,810	1,518	1,810	18,150	18,200	2,260	1,818	2,260
12,200	12,250	1,368	1,223	1,368	15,200	15,250	1,818	1,523	1,818	18,200	18,250	2,268	1,823	2,268
12,250	12,300	1,375	1,228	1,375	15,250	15,300	1,825	1,528	1,825	18,250	18,300	2,275	1,828	2,275
12,300	12,350	1,383	1,233	1,383	15,300	15,350	1,833	1,533	1,833	18,300	18,350	2,283	1,833	2,283
12,350	12,400	1,390	1,238	1,390	15,350	15,400	1,840	1,538	1,840	18,350	18,400	2,290	1,838	2,290
12,400	12,450	1,398	1,243	1,398	15,400	15,450	1,848	1,543	1,848	18,400	18,450	2,298	1,843	2,298
12,450	12,500	1,405	1,248	1,405	15,450	15,500	1,855	1,548	1,855	18,450	18,500	2,305	1,848	2,305
12,500	12,550	1,413	1,253	1,413	15,500	15,550	1,863	1,553	1,863	18,500	18,550	2,313	1,853	2,313
12,550	12,600	1,420	1,258	1,420	15,550	15,600	1,870	1,558	1,870	18,550	18,600	2,320	1,858	2,320
12,600	12,650	1,428	1,263	1,428	15,600	15,650	1,878	1,563	1,878	18,600	18,650	2,328	1,863	2,328
12,650	12,700	1,435	1,268	1,435	15,650	15,700	1,885	1,568	1,885	18,650	18,700	2,335	1,869	2,335
12,700	12,750	1,443	1,273	1,443	15,700	15,750	1,893	1,573	1,893	18,700	18,750	2,343	1,876	2,343
12,750	12,800	1,450	1,278	1,450	15,750	15,800	1,900	1,578	1,900	18,750	18,800	2,350	1,884	2,350
12,800	12,850	1,458	1,283	1,458	15,800	15,850	1,908	1,583	1,908	18,800	18,850	2,358	1,891	2,358
12,850	12,900	1,465	1,288	1,465	15,850	15,900	1,915	1,588	1,915	18,850	18,900	2,365	1,899	2,365
12,900	12,950	1,473	1,293	1,473	15,900	15,950	1,923	1,593	1,923	18,900	18,950	2,373	1,906	2,373
12,950	13,000	1,480	1,298	1,480	15,950	16,000	1,930	1,598	1,930	18,950	19,000	2,380	1,914	2,380
<b>13,000</b>					<b>16,000</b>					<b>19,000</b>				
13,000	13,050	1,488	1,303	1,488	16,000	16,050	1,938	1,603	1,938	19,000	19,050	2,388	1,921	2,388
13,050	13,100	1,495	1,308	1,495	16,050	16,100	1,945	1,608	1,945	19,050	19,100	2,395	1,929	2,395
13,100	13,150	1,503	1,313	1,503	16,100	16,150	1,953	1,613	1,953	19,100	19,150	2,403	1,936	2,403
13,150	13,200	1,510	1,318	1,510	16,150	16,200	1,960	1,618	1,960	19,150	19,200	2,410	1,944	2,410
13,200	13,250	1,518	1,323	1,518	16,200	16,250	1,968	1,623	1,968	19,200	19,250	2,418	1,951	2,418
13,250	13,300	1,525	1,328	1,525	16,250	16,300	1,975	1,628	1,975	19,250	19,300	2,425	1,959	2,425
13,300	13,350	1,533	1,333	1,533	16,300	16,350	1,983	1,633	1,983	19,300	19,350	2,433	1,966	2,433
13,350	13,400	1,540	1,338	1,540	16,350	16,400	1,990	1,638	1,990	19,350	19,400	2,440	1,974	2,440
13,400	13,450	1,548	1,343	1,548	16,400	16,450	1,998	1,643	1,998	19,400	19,450	2,448	1,981	2,448
13,450	13,500	1,555	1,348	1,555	16,450	16,500	2,005	1,648	2,005	19,450	19,500	2,455	1,989	2,455
13,500	13,550	1,563	1,353	1,563	16,500	16,550	2,013	1,653	2,013	19,500	19,550	2,463	1,996	2,463
13,550	13,600	1,570	1,358	1,570	16,550	16,600	2,020	1,658	2,020	19,550	19,600	2,470	2,004	2,470
13,600	13,650	1,578	1,363	1,578	16,600	16,650	2,028	1,663	2,028	19,600	19,650	2,478	2,011	2,478
13,650	13,700	1,585	1,368	1,585	16,650	16,700	2,035	1,668	2,035	19,650	19,700	2,485	2,019	2,485
13,700	13,750	1,593	1,373	1,593	16,700	16,750	2,043	1,673	2,043	19,700	19,750	2,493	2,026	2,493
13,750	13,800	1,600	1,378	1,600	16,750	16,800	2,050	1,678	2,050	19,750	19,800	2,500	2,034	2,500
13,800	13,850	1,608	1,383	1,608	16,800	16,850	2,058	1,683	2,058	19,800	19,850	2,508	2,041	2,508
13,850	13,900	1,615	1,388	1,615	16,850	16,900	2,065	1,688	2,065	19,850	19,900	2,515	2,049	2,515
13,900	13,950	1,623	1,393	1,623	16,900	16,950	2,073	1,693	2,073	19,900	19,950	2,523	2,056	2,523
13,950	14,000	1,630	1,398	1,630	16,950	17,000	2,080	1,698	2,080	19,950	20,000	2,530	2,064	2,530
<b>14,000</b>					<b>17,000</b>					<b>20,000</b>				
14,000	14,050	1,638	1,403	1,638	17,000	17,050	2,088	1,703	2,088	20,000	20,050	2,538	2,071	2,538
14,050	14,100	1,645	1,408	1,645	17,050	17,100	2,095	1,708	2,095	20,050	20,100	2,545	2,079	2,545
14,100	14,150	1,653	1,413	1,653	17,100	17,150	2,103	1,713	2,103	20,100	20,150	2,553	2,086	2,553
14,150	14,200	1,660	1,418	1,660	17,150	17,200	2,110	1,718	2,110	20,150	20,200	2,560	2,094	2,560
14,200	14,250	1,668	1,423	1,668	17,200	17,250	2,118	1,723	2,118	20,200	20,250	2,568	2,101	2,568
14,250	14,300	1,675	1,428	1,675	17,250	17,300	2,125	1,728	2,125	20,250	20,300	2,575	2,109	2,575
14,300	14,350	1,683	1,433	1,683	17,300	17,350	2,133	1,733	2,133	20,300	20,350	2,583	2,116	2,583
14,350	14,400	1,690	1,438	1,690	17,350	17,400	2,140	1,738	2,140	20,350	20,400	2,590	2,124	2,590
14,400	14,450	1,698	1,443	1,698	17,400	17,450	2,148	1,743	2,148	20,400	20,450	2,598	2,131	2,598
14,450	14,500	1,705	1,448	1,705	17,450	17,500	2,155	1,748	2,155	20,450	20,500	2,605	2,139	2,605
14,500	14,550	1,713	1,453	1,713	17,500	17,550	2,163	1,753	2,163	20,500	20,550	2,613	2,146	2,613
14,550	14,600	1,720	1,458	1,720	17,550	17,600	2,170	1,758	2,170	20,550	20,600	2,620	2,154	2,620
14,600	14,650	1,728	1,463	1,728	17,600	17,650	2,178	1,763	2,178	20,600	20,650	2,628	2,161	2,628
14,650	14,700	1,735	1,468	1,735	17,650	17,700	2,185	1,768	2,185	20,650	20,700	2,635	2,169	2,635
14,700	14,750	1,743	1,473	1,743	17,700	17,750	2,193	1,773	2,193	20,700	20,750	2,643	2,176	2,643
14,750	14,800	1,750	1,478	1,750	17,750	17,800	2,200	1,778	2,200	20,750	20,800	2,650	2,184	2,650
14,800	14,850	1,758	1,483	1,758	17,800	17,850	2,208	1,783	2,208	20,800	20,850	2,658	2,191	2,658
14,850	14,900	1,765	1,488	1,765	17,850	17,900	2,215	1,788	2,215	20,850	20,900	2,665	2,199	2,665
14,900	14,950	1,773	1,493	1,773	17,900	17,950	2,223	1,793	2,223	20,900	20,950	2,673	2,206	2,673
14,950	15,000	1,780	1,498	1,780	17,950	18,000	2,230	1,798	2,230	20,950	21,000	2,680	2,214	2,680

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>21,000</b>					<b>24,000</b>					<b>27,000</b>				
21,000	21,050	2,688	2,221	2,688	24,000	24,050	3,138	2,671	3,138	27,000	27,050	3,588	3,121	3,588
21,050	21,100	2,695	2,229	2,695	24,050	24,100	3,145	2,679	3,145	27,050	27,100	3,595	3,129	3,595
21,100	21,150	2,703	2,236	2,703	24,100	24,150	3,153	2,686	3,153	27,100	27,150	3,603	3,136	3,603
21,150	21,200	2,710	2,244	2,710	24,150	24,200	3,160	2,694	3,160	27,150	27,200	3,610	3,144	3,610
21,200	21,250	2,718	2,251	2,718	24,200	24,250	3,168	2,701	3,168	27,200	27,250	3,618	3,151	3,618
21,250	21,300	2,725	2,259	2,725	24,250	24,300	3,175	2,709	3,175	27,250	27,300	3,625	3,159	3,625
21,300	21,350	2,733	2,266	2,733	24,300	24,350	3,183	2,716	3,183	27,300	27,350	3,633	3,166	3,633
21,350	21,400	2,740	2,274	2,740	24,350	24,400	3,190	2,724	3,190	27,350	27,400	3,640	3,174	3,640
21,400	21,450	2,748	2,281	2,748	24,400	24,450	3,198	2,731	3,198	27,400	27,450	3,648	3,181	3,648
21,450	21,500	2,755	2,289	2,755	24,450	24,500	3,205	2,739	3,205	27,450	27,500	3,655	3,189	3,655
21,500	21,550	2,763	2,296	2,763	24,500	24,550	3,213	2,746	3,213	27,500	27,550	3,663	3,196	3,663
21,550	21,600	2,770	2,304	2,770	24,550	24,600	3,220	2,754	3,220	27,550	27,600	3,670	3,204	3,670
21,600	21,650	2,778	2,311	2,778	24,600	24,650	3,228	2,761	3,228	27,600	27,650	3,678	3,211	3,678
21,650	21,700	2,785	2,319	2,785	24,650	24,700	3,235	2,769	3,235	27,650	27,700	3,685	3,219	3,685
21,700	21,750	2,793	2,326	2,793	24,700	24,750	3,243	2,776	3,243	27,700	27,750	3,693	3,226	3,693
21,750	21,800	2,800	2,334	2,800	24,750	24,800	3,250	2,784	3,250	27,750	27,800	3,700	3,234	3,700
21,800	21,850	2,808	2,341	2,808	24,800	24,850	3,258	2,791	3,258	27,800	27,850	3,708	3,241	3,708
21,850	21,900	2,815	2,349	2,815	24,850	24,900	3,265	2,799	3,265	27,850	27,900	3,715	3,249	3,715
21,900	21,950	2,823	2,356	2,823	24,900	24,950	3,273	2,806	3,273	27,900	27,950	3,723	3,256	3,723
21,950	22,000	2,830	2,364	2,830	24,950	25,000	3,280	2,814	3,280	27,950	28,000	3,730	3,264	3,730
<b>22,000</b>					<b>25,000</b>					<b>28,000</b>				
22,000	22,050	2,838	2,371	2,838	25,000	25,050	3,288	2,821	3,288	28,000	28,050	3,738	3,271	3,738
22,050	22,100	2,845	2,379	2,845	25,050	25,100	3,295	2,829	3,295	28,050	28,100	3,745	3,279	3,745
22,100	22,150	2,853	2,386	2,853	25,100	25,150	3,303	2,836	3,303	28,100	28,150	3,753	3,286	3,753
22,150	22,200	2,860	2,394	2,860	25,150	25,200	3,310	2,844	3,310	28,150	28,200	3,760	3,294	3,760
22,200	22,250	2,868	2,401	2,868	25,200	25,250	3,318	2,851	3,318	28,200	28,250	3,768	3,301	3,768
22,250	22,300	2,875	2,409	2,875	25,250	25,300	3,325	2,859	3,325	28,250	28,300	3,775	3,309	3,775
22,300	22,350	2,883	2,416	2,883	25,300	25,350	3,333	2,866	3,333	28,300	28,350	3,783	3,316	3,783
22,350	22,400	2,890	2,424	2,890	25,350	25,400	3,340	2,874	3,340	28,350	28,400	3,790	3,324	3,790
22,400	22,450	2,898	2,431	2,898	25,400	25,450	3,348	2,881	3,348	28,400	28,450	3,798	3,331	3,798
22,450	22,500	2,905	2,439	2,905	25,450	25,500	3,355	2,889	3,355	28,450	28,500	3,805	3,339	3,805
22,500	22,550	2,913	2,446	2,913	25,500	25,550	3,363	2,896	3,363	28,500	28,550	3,813	3,346	3,813
22,550	22,600	2,920	2,454	2,920	25,550	25,600	3,370	2,904	3,370	28,550	28,600	3,820	3,354	3,820
22,600	22,650	2,928	2,461	2,928	25,600	25,650	3,378	2,911	3,378	28,600	28,650	3,828	3,361	3,828
22,650	22,700	2,935	2,469	2,935	25,650	25,700	3,385	2,919	3,385	28,650	28,700	3,835	3,369	3,835
22,700	22,750	2,943	2,476	2,943	25,700	25,750	3,393	2,926	3,393	28,700	28,750	3,843	3,376	3,843
22,750	22,800	2,950	2,484	2,950	25,750	25,800	3,400	2,934	3,400	28,750	28,800	3,850	3,384	3,850
22,800	22,850	2,958	2,491	2,958	25,800	25,850	3,408	2,941	3,408	28,800	28,850	3,858	3,391	3,858
22,850	22,900	2,965	2,499	2,965	25,850	25,900	3,415	2,949	3,415	28,850	28,900	3,865	3,399	3,865
22,900	22,950	2,973	2,506	2,973	25,900	25,950	3,423	2,956	3,423	28,900	28,950	3,873	3,406	3,873
22,950	23,000	2,980	2,514	2,980	25,950	26,000	3,430	2,964	3,430	28,950	29,000	3,880	3,414	3,880
<b>23,000</b>					<b>26,000</b>					<b>29,000</b>				
23,000	23,050	2,988	2,521	2,988	26,000	26,050	3,438	2,971	3,438	29,000	29,050	3,888	3,421	3,888
23,050	23,100	2,995	2,529	2,995	26,050	26,100	3,445	2,979	3,445	29,050	29,100	3,895	3,429	3,895
23,100	23,150	3,003	2,536	3,003	26,100	26,150	3,453	2,986	3,453	29,100	29,150	3,903	3,436	3,903
23,150	23,200	3,010	2,544	3,010	26,150	26,200	3,460	2,994	3,460	29,150	29,200	3,910	3,444	3,910
23,200	23,250	3,018	2,551	3,018	26,200	26,250	3,468	3,001	3,468	29,200	29,250	3,918	3,451	3,918
23,250	23,300	3,025	2,559	3,025	26,250	26,300	3,475	3,009	3,475	29,250	29,300	3,925	3,459	3,925
23,300	23,350	3,033	2,566	3,033	26,300	26,350	3,483	3,016	3,483	29,300	29,350	3,933	3,466	3,933
23,350	23,400	3,040	2,574	3,040	26,350	26,400	3,490	3,024	3,490	29,350	29,400	3,940	3,474	3,940
23,400	23,450	3,048	2,581	3,048	26,400	26,450	3,498	3,031	3,498	29,400	29,450	3,948	3,481	3,948
23,450	23,500	3,055	2,589	3,055	26,450	26,500	3,505	3,039	3,505	29,450	29,500	3,955	3,489	3,955
23,500	23,550	3,063	2,596	3,063	26,500	26,550	3,513	3,046	3,513	29,500	29,550	3,963	3,496	3,963
23,550	23,600	3,070	2,604	3,070	26,550	26,600	3,520	3,054	3,520	29,550	29,600	3,970	3,504	3,970
23,600	23,650	3,078	2,611	3,078	26,600	26,650	3,528	3,061	3,528	29,600	29,650	3,978	3,511	3,978
23,650	23,700	3,085	2,619	3,085	26,650	26,700	3,535	3,069	3,535	29,650	29,700	3,985	3,519	3,985
23,700	23,750	3,093	2,626	3,093	26,700	26,750	3,543	3,076	3,543	29,700	29,750	3,993	3,526	3,993
23,750	23,800	3,100	2,634	3,100	26,750	26,800	3,550	3,084	3,550	29,750	29,800	4,000	3,534	4,000
23,800	23,850	3,108	2,641	3,108	26,800	26,850	3,558	3,091	3,558	29,800	29,850	4,008	3,541	4,008
23,850	23,900	3,115	2,649	3,115	26,850	26,900	3,565	3,099	3,565	29,850	29,900	4,015	3,549	4,015
23,900	23,950	3,123	2,656	3,123	26,900	26,950	3,573	3,106	3,573	29,900	29,950	4,023	3,556	4,023
23,950	24,000	3,130	2,664	3,130	26,950	27,000	3,580	3,114	3,580	29,950	30,000	4,030	3,564	4,030

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>30,000</b>					<b>33,000</b>					<b>36,000</b>				
30,000	30,050	4,038	3,571	4,038	33,000	33,050	4,488	4,021	4,488	36,000	36,050	4,938	4,471	4,938
30,050	30,100	4,045	3,579	4,045	33,050	33,100	4,495	4,029	4,495	36,050	36,100	4,945	4,479	4,945
30,100	30,150	4,053	3,586	4,053	33,100	33,150	4,503	4,036	4,503	36,100	36,150	4,953	4,486	4,953
30,150	30,200	4,060	3,594	4,060	33,150	33,200	4,510	4,044	4,510	36,150	36,200	4,960	4,494	4,960
30,200	30,250	4,068	3,601	4,068	33,200	33,250	4,518	4,051	4,518	36,200	36,250	4,968	4,501	4,968
30,250	30,300	4,075	3,609	4,075	33,250	33,300	4,525	4,059	4,525	36,250	36,300	4,975	4,509	4,975
30,300	30,350	4,083	3,616	4,083	33,300	33,350	4,533	4,066	4,533	36,300	36,350	4,983	4,516	4,983
30,350	30,400	4,090	3,624	4,090	33,350	33,400	4,540	4,074	4,540	36,350	36,400	4,990	4,524	4,990
30,400	30,450	4,098	3,631	4,098	33,400	33,450	4,548	4,081	4,548	36,400	36,450	4,998	4,531	4,998
30,450	30,500	4,105	3,639	4,105	33,450	33,500	4,555	4,089	4,555	36,450	36,500	5,005	4,539	5,005
30,500	30,550	4,113	3,646	4,113	33,500	33,550	4,563	4,096	4,563	36,500	36,550	5,013	4,546	5,013
30,550	30,600	4,120	3,654	4,120	33,550	33,600	4,570	4,104	4,570	36,550	36,600	5,020	4,554	5,020
30,600	30,650	4,128	3,661	4,128	33,600	33,650	4,578	4,111	4,578	36,600	36,650	5,028	4,561	5,028
30,650	30,700	4,135	3,669	4,135	33,650	33,700	4,585	4,119	4,585	36,650	36,700	5,035	4,569	5,035
30,700	30,750	4,143	3,676	4,143	33,700	33,750	4,593	4,126	4,593	36,700	36,750	5,043	4,576	5,043
30,750	30,800	4,150	3,684	4,150	33,750	33,800	4,600	4,134	4,600	36,750	36,800	5,050	4,584	5,050
30,800	30,850	4,158	3,691	4,158	33,800	33,850	4,608	4,141	4,608	36,800	36,850	5,058	4,591	5,058
30,850	30,900	4,165	3,699	4,165	33,850	33,900	4,615	4,149	4,615	36,850	36,900	5,065	4,599	5,065
30,900	30,950	4,173	3,706	4,173	33,900	33,950	4,623	4,156	4,623	36,900	36,950	5,073	4,606	5,073
30,950	31,000	4,180	3,714	4,180	33,950	34,000	4,630	4,164	4,630	36,950	37,000	5,080	4,614	5,080
<b>31,000</b>					<b>34,000</b>					<b>37,000</b>				
31,000	31,050	4,188	3,721	4,188	34,000	34,050	4,638	4,171	4,638	37,000	37,050	5,088	4,621	5,088
31,050	31,100	4,195	3,729	4,195	34,050	34,100	4,645	4,179	4,645	37,050	37,100	5,095	4,629	5,095
31,100	31,150	4,203	3,736	4,203	34,100	34,150	4,653	4,186	4,653	37,100	37,150	5,103	4,636	5,103
31,150	31,200	4,210	3,744	4,210	34,150	34,200	4,660	4,194	4,660	37,150	37,200	5,110	4,644	5,110
31,200	31,250	4,218	3,751	4,218	34,200	34,250	4,668	4,201	4,668	37,200	37,250	5,118	4,651	5,118
31,250	31,300	4,225	3,759	4,225	34,250	34,300	4,675	4,209	4,675	37,250	37,300	5,125	4,659	5,125
31,300	31,350	4,233	3,766	4,233	34,300	34,350	4,683	4,216	4,683	37,300	37,350	5,133	4,666	5,133
31,350	31,400	4,240	3,774	4,240	34,350	34,400	4,690	4,224	4,690	37,350	37,400	5,140	4,674	5,140
31,400	31,450	4,248	3,781	4,248	34,400	34,450	4,698	4,231	4,698	37,400	37,450	5,148	4,681	5,148
31,450	31,500	4,255	3,789	4,255	34,450	34,500	4,705	4,239	4,705	37,450	37,500	5,155	4,689	5,155
31,500	31,550	4,263	3,796	4,263	34,500	34,550	4,713	4,246	4,713	37,500	37,550	5,163	4,696	5,163
31,550	31,600	4,270	3,804	4,270	34,550	34,600	4,720	4,254	4,720	37,550	37,600	5,170	4,704	5,170
31,600	31,650	4,278	3,811	4,278	34,600	34,650	4,728	4,261	4,728	37,600	37,650	5,178	4,711	5,178
31,650	31,700	4,285	3,819	4,285	34,650	34,700	4,735	4,269	4,735	37,650	37,700	5,185	4,719	5,185
31,700	31,750	4,293	3,826	4,293	34,700	34,750	4,743	4,276	4,743	37,700	37,750	5,193	4,726	5,193
31,750	31,800	4,300	3,834	4,300	34,750	34,800	4,750	4,284	4,750	37,750	37,800	5,200	4,734	5,200
31,800	31,850	4,308	3,841	4,308	34,800	34,850	4,758	4,291	4,758	37,800	37,850	5,208	4,741	5,208
31,850	31,900	4,315	3,849	4,315	34,850	34,900	4,765	4,299	4,765	37,850	37,900	5,215	4,749	5,215
31,900	31,950	4,323	3,856	4,323	34,900	34,950	4,773	4,306	4,773	37,900	37,950	5,223	4,756	5,223
31,950	32,000	4,330	3,864	4,330	34,950	35,000	4,780	4,314	4,780	37,950	38,000	5,233	4,764	5,233
<b>32,000</b>					<b>35,000</b>					<b>38,000</b>				
32,000	32,050	4,338	3,871	4,338	35,000	35,050	4,788	4,321	4,788	38,000	38,050	5,245	4,771	5,245
32,050	32,100	4,345	3,879	4,345	35,050	35,100	4,795	4,329	4,795	38,050	38,100	5,258	4,779	5,258
32,100	32,150	4,353	3,886	4,353	35,100	35,150	4,803	4,336	4,803	38,100	38,150	5,270	4,786	5,270
32,150	32,200	4,360	3,894	4,360	35,150	35,200	4,810	4,344	4,810	38,150	38,200	5,283	4,794	5,283
32,200	32,250	4,368	3,901	4,368	35,200	35,250	4,818	4,351	4,818	38,200	38,250	5,295	4,801	5,295
32,250	32,300	4,375	3,909	4,375	35,250	35,300	4,825	4,359	4,825	38,250	38,300	5,308	4,809	5,308
32,300	32,350	4,383	3,916	4,383	35,300	35,350	4,833	4,366	4,833	38,300	38,350	5,320	4,816	5,320
32,350	32,400	4,390	3,924	4,390	35,350	35,400	4,840	4,374	4,840	38,350	38,400	5,333	4,824	5,333
32,400	32,450	4,398	3,931	4,398	35,400	35,450	4,848	4,381	4,848	38,400	38,450	5,345	4,831	5,345
32,450	32,500	4,405	3,939	4,405	35,450	35,500	4,855	4,389	4,855	38,450	38,500	5,358	4,839	5,358
32,500	32,550	4,413	3,946	4,413	35,500	35,550	4,863	4,396	4,863	38,500	38,550	5,370	4,846	5,370
32,550	32,600	4,420	3,954	4,420	35,550	35,600	4,870	4,404	4,870	38,550	38,600	5,383	4,854	5,383
32,600	32,650	4,428	3,961	4,428	35,600	35,650	4,878	4,411	4,878	38,600	38,650	5,395	4,861	5,395
32,650	32,700	4,435	3,969	4,435	35,650	35,700	4,885	4,419	4,885	38,650	38,700	5,408	4,869	5,408
32,700	32,750	4,443	3,976	4,443	35,700	35,750	4,893	4,426	4,893	38,700	38,750	5,420	4,876	5,420
32,750	32,800	4,450	3,984	4,450	35,750	35,800	4,900	4,434	4,900	38,750	38,800	5,433	4,884	5,433
32,800	32,850	4,458	3,991	4,458	35,800	35,850	4,908	4,441	4,908	38,800	38,850	5,445	4,891	5,445
32,850	32,900	4,465	3,999	4,465	35,850	35,900	4,915	4,449	4,915	38,850	38,900	5,458	4,899	5,458
32,900	32,950	4,473	4,006	4,473	35,900	35,950	4,923	4,456	4,923	38,900	38,950	5,470	4,906	5,470
32,950	33,000	4,480	4,014	4,480	35,950	36,000	4,930	4,464	4,930	38,950	39,000	5,483	4,914	5,483

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>39,000</b>					<b>42,000</b>					<b>45,000</b>				
39,000	39,050	5,495	4,921	5,495	42,000	42,050	6,245	5,371	6,245	45,000	45,050	6,995	5,821	6,995
39,050	39,100	5,508	4,929	5,508	42,050	42,100	6,258	5,379	6,258	45,050	45,100	7,008	5,829	7,008
39,100	39,150	5,520	4,936	5,520	42,100	42,150	6,270	5,386	6,270	45,100	45,150	7,020	5,836	7,020
39,150	39,200	5,533	4,944	5,533	42,150	42,200	6,283	5,394	6,283	45,150	45,200	7,033	5,844	7,033
39,200	39,250	5,545	4,951	5,545	42,200	42,250	6,295	5,401	6,295	45,200	45,250	7,045	5,851	7,045
39,250	39,300	5,558	4,959	5,558	42,250	42,300	6,308	5,409	6,308	45,250	45,300	7,058	5,859	7,058
39,300	39,350	5,570	4,966	5,570	42,300	42,350	6,320	5,416	6,320	45,300	45,350	7,070	5,866	7,070
39,350	39,400	5,583	4,974	5,583	42,350	42,400	6,333	5,424	6,333	45,350	45,400	7,083	5,874	7,083
39,400	39,450	5,595	4,981	5,595	42,400	42,450	6,345	5,431	6,345	45,400	45,450	7,095	5,881	7,095
39,450	39,500	5,608	4,989	5,608	42,450	42,500	6,358	5,439	6,358	45,450	45,500	7,108	5,889	7,108
39,500	39,550	5,620	4,996	5,620	42,500	42,550	6,370	5,446	6,370	45,500	45,550	7,120	5,896	7,120
39,550	39,600	5,633	5,004	5,633	42,550	42,600	6,383	5,454	6,383	45,550	45,600	7,133	5,904	7,133
39,600	39,650	5,645	5,011	5,645	42,600	42,650	6,395	5,461	6,395	45,600	45,650	7,145	5,911	7,145
39,650	39,700	5,658	5,019	5,658	42,650	42,700	6,408	5,469	6,408	45,650	45,700	7,158	5,919	7,158
39,700	39,750	5,670	5,026	5,670	42,700	42,750	6,420	5,476	6,420	45,700	45,750	7,170	5,926	7,170
39,750	39,800	5,683	5,034	5,683	42,750	42,800	6,433	5,484	6,433	45,750	45,800	7,183	5,934	7,183
39,800	39,850	5,695	5,041	5,695	42,800	42,850	6,445	5,491	6,445	45,800	45,850	7,195	5,941	7,195
39,850	39,900	5,708	5,049	5,708	42,850	42,900	6,458	5,499	6,458	45,850	45,900	7,208	5,949	7,208
39,900	39,950	5,720	5,056	5,720	42,900	42,950	6,470	5,506	6,470	45,900	45,950	7,220	5,956	7,220
39,950	40,000	5,733	5,064	5,733	42,950	43,000	6,483	5,514	6,483	45,950	46,000	7,233	5,964	7,233
<b>40,000</b>					<b>43,000</b>					<b>46,000</b>				
40,000	40,050	5,745	5,071	5,745	43,000	43,050	6,495	5,521	6,495	46,000	46,050	7,245	5,971	7,245
40,050	40,100	5,758	5,079	5,758	43,050	43,100	6,508	5,529	6,508	46,050	46,100	7,258	5,979	7,258
40,100	40,150	5,770	5,086	5,770	43,100	43,150	6,520	5,536	6,520	46,100	46,150	7,270	5,986	7,270
40,150	40,200	5,783	5,094	5,783	43,150	43,200	6,533	5,544	6,533	46,150	46,200	7,283	5,994	7,283
40,200	40,250	5,795	5,101	5,795	43,200	43,250	6,545	5,551	6,545	46,200	46,250	7,295	6,001	7,295
40,250	40,300	5,808	5,109	5,808	43,250	43,300	6,558	5,559	6,558	46,250	46,300	7,308	6,009	7,308
40,300	40,350	5,820	5,116	5,820	43,300	43,350	6,570	5,566	6,570	46,300	46,350	7,320	6,016	7,320
40,350	40,400	5,833	5,124	5,833	43,350	43,400	6,583	5,574	6,583	46,350	46,400	7,333	6,024	7,333
40,400	40,450	5,845	5,131	5,845	43,400	43,450	6,595	5,581	6,595	46,400	46,450	7,345	6,031	7,345
40,450	40,500	5,858	5,139	5,858	43,450	43,500	6,608	5,589	6,608	46,450	46,500	7,358	6,039	7,358
40,500	40,550	5,870	5,146	5,870	43,500	43,550	6,620	5,596	6,620	46,500	46,550	7,370	6,046	7,370
40,550	40,600	5,883	5,154	5,883	43,550	43,600	6,633	5,604	6,633	46,550	46,600	7,383	6,054	7,383
40,600	40,650	5,895	5,161	5,895	43,600	43,650	6,645	5,611	6,645	46,600	46,650	7,395	6,061	7,395
40,650	40,700	5,908	5,169	5,908	43,650	43,700	6,658	5,619	6,658	46,650	46,700	7,408	6,069	7,408
40,700	40,750	5,920	5,176	5,920	43,700	43,750	6,670	5,626	6,670	46,700	46,750	7,420	6,076	7,420
40,750	40,800	5,933	5,184	5,933	43,750	43,800	6,683	5,634	6,683	46,750	46,800	7,433	6,084	7,433
40,800	40,850	5,945	5,191	5,945	43,800	43,850	6,695	5,641	6,695	46,800	46,850	7,445	6,091	7,445
40,850	40,900	5,958	5,199	5,958	43,850	43,900	6,708	5,649	6,708	46,850	46,900	7,458	6,099	7,458
40,900	40,950	5,970	5,206	5,970	43,900	43,950	6,720	5,656	6,720	46,900	46,950	7,470	6,106	7,470
40,950	41,000	5,983	5,214	5,983	43,950	44,000	6,733	5,664	6,733	46,950	47,000	7,483	6,114	7,483
<b>41,000</b>					<b>44,000</b>					<b>47,000</b>				
41,000	41,050	5,995	5,221	5,995	44,000	44,050	6,745	5,671	6,745	47,000	47,050	7,495	6,121	7,495
41,050	41,100	6,008	5,229	6,008	44,050	44,100	6,758	5,679	6,758	47,050	47,100	7,508	6,129	7,508
41,100	41,150	6,020	5,236	6,020	44,100	44,150	6,770	5,686	6,770	47,100	47,150	7,520	6,136	7,520
41,150	41,200	6,033	5,244	6,033	44,150	44,200	6,783	5,694	6,783	47,150	47,200	7,533	6,144	7,533
41,200	41,250	6,045	5,251	6,045	44,200	44,250	6,795	5,701	6,795	47,200	47,250	7,545	6,151	7,545
41,250	41,300	6,058	5,259	6,058	44,250	44,300	6,808	5,709	6,808	47,250	47,300	7,558	6,159	7,558
41,300	41,350	6,070	5,266	6,070	44,300	44,350	6,820	5,716	6,820	47,300	47,350	7,570	6,166	7,570
41,350	41,400	6,083	5,274	6,083	44,350	44,400	6,833	5,724	6,833	47,350	47,400	7,583	6,174	7,583
41,400	41,450	6,095	5,281	6,095	44,400	44,450	6,845	5,731	6,845	47,400	47,450	7,595	6,181	7,595
41,450	41,500	6,108	5,289	6,108	44,450	44,500	6,858	5,739	6,858	47,450	47,500	7,608	6,189	7,608
41,500	41,550	6,120	5,296	6,120	44,500	44,550	6,870	5,746	6,870	47,500	47,550	7,620	6,196	7,620
41,550	41,600	6,133	5,304	6,133	44,550	44,600	6,883	5,754	6,883	47,550	47,600	7,633	6,204	7,633
41,600	41,650	6,145	5,311	6,145	44,600	44,650	6,895	5,761	6,895	47,600	47,650	7,645	6,211	7,645
41,650	41,700	6,158	5,319	6,158	44,650	44,700	6,908	5,769	6,908	47,650	47,700	7,658	6,219	7,658
41,700	41,750	6,170	5,326	6,170	44,700	44,750	6,920	5,776	6,920	47,700	47,750	7,670	6,226	7,670
41,750	41,800	6,183	5,334	6,183	44,750	44,800	6,933	5,784	6,933	47,750	47,800	7,683	6,234	7,683
41,800	41,850	6,195	5,341	6,195	44,800	44,850	6,945	5,791	6,945	47,800	47,850	7,695	6,241	7,695
41,850	41,900	6,208	5,349	6,208	44,850	44,900	6,958	5,799	6,958	47,850	47,900	7,708	6,249	7,708
41,900	41,950	6,220	5,356	6,220	44,900	44,950	6,970	5,806	6,970	47,900	47,950	7,720	6,256	7,720
41,950	42,000	6,233	5,364	6,233	44,950	45,000	6,983	5,814	6,983	47,950	48,000	7,733	6,264	7,733

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>48,000</b>					<b>51,000</b>					<b>54,000</b>				
48,000	48,050	7,745	6,271	7,745	51,000	51,050	8,495	6,721	8,495	54,000	54,050	9,245	7,171	9,245
48,050	48,100	7,758	6,279	7,758	51,050	51,100	8,508	6,729	8,508	54,050	54,100	9,258	7,179	9,258
48,100	48,150	7,770	6,286	7,770	51,100	51,150	8,520	6,736	8,520	54,100	54,150	9,270	7,186	9,270
48,150	48,200	7,783	6,294	7,783	51,150	51,200	8,533	6,744	8,533	54,150	54,200	9,283	7,194	9,283
48,200	48,250	7,795	6,301	7,795	51,200	51,250	8,545	6,751	8,545	54,200	54,250	9,295	7,201	9,295
48,250	48,300	7,808	6,309	7,808	51,250	51,300	8,558	6,759	8,558	54,250	54,300	9,308	7,209	9,308
48,300	48,350	7,820	6,316	7,820	51,300	51,350	8,570	6,766	8,570	54,300	54,350	9,320	7,216	9,320
48,350	48,400	7,833	6,324	7,833	51,350	51,400	8,583	6,774	8,583	54,350	54,400	9,333	7,224	9,333
48,400	48,450	7,845	6,331	7,845	51,400	51,450	8,595	6,781	8,595	54,400	54,450	9,345	7,231	9,345
48,450	48,500	7,858	6,339	7,858	51,450	51,500	8,608	6,789	8,608	54,450	54,500	9,358	7,239	9,358
48,500	48,550	7,870	6,346	7,870	51,500	51,550	8,620	6,796	8,620	54,500	54,550	9,370	7,246	9,370
48,550	48,600	7,883	6,354	7,883	51,550	51,600	8,633	6,804	8,633	54,550	54,600	9,383	7,254	9,383
48,600	48,650	7,895	6,361	7,895	51,600	51,650	8,645	6,811	8,645	54,600	54,650	9,395	7,261	9,395
48,650	48,700	7,908	6,369	7,908	51,650	51,700	8,658	6,819	8,658	54,650	54,700	9,408	7,269	9,408
48,700	48,750	7,920	6,376	7,920	51,700	51,750	8,670	6,826	8,670	54,700	54,750	9,420	7,276	9,420
48,750	48,800	7,933	6,384	7,933	51,750	51,800	8,683	6,834	8,683	54,750	54,800	9,433	7,284	9,433
48,800	48,850	7,945	6,391	7,945	51,800	51,850	8,695	6,841	8,695	54,800	54,850	9,445	7,291	9,445
48,850	48,900	7,958	6,399	7,958	51,850	51,900	8,708	6,849	8,708	54,850	54,900	9,458	7,299	9,458
48,900	48,950	7,970	6,406	7,970	51,900	51,950	8,720	6,856	8,720	54,900	54,950	9,470	7,306	9,470
48,950	49,000	7,983	6,414	7,983	51,950	52,000	8,733	6,864	8,733	54,950	55,000	9,483	7,314	9,483
<b>49,000</b>					<b>52,000</b>					<b>55,000</b>				
49,000	49,050	7,995	6,421	7,995	52,000	52,050	8,745	6,871	8,745	55,000	55,050	9,495	7,321	9,495
49,050	49,100	8,008	6,429	8,008	52,050	52,100	8,758	6,879	8,758	55,050	55,100	9,508	7,329	9,508
49,100	49,150	8,020	6,436	8,020	52,100	52,150	8,770	6,886	8,770	55,100	55,150	9,520	7,336	9,520
49,150	49,200	8,033	6,444	8,033	52,150	52,200	8,783	6,894	8,783	55,150	55,200	9,533	7,344	9,533
49,200	49,250	8,045	6,451	8,045	52,200	52,250	8,795	6,901	8,795	55,200	55,250	9,545	7,351	9,545
49,250	49,300	8,058	6,459	8,058	52,250	52,300	8,808	6,909	8,808	55,250	55,300	9,558	7,359	9,558
49,300	49,350	8,070	6,466	8,070	52,300	52,350	8,820	6,916	8,820	55,300	55,350	9,570	7,366	9,570
49,350	49,400	8,083	6,474	8,083	52,350	52,400	8,833	6,924	8,833	55,350	55,400	9,583	7,374	9,583
49,400	49,450	8,095	6,481	8,095	52,400	52,450	8,845	6,931	8,845	55,400	55,450	9,595	7,381	9,595
49,450	49,500	8,108	6,489	8,108	52,450	52,500	8,858	6,939	8,858	55,450	55,500	9,608	7,389	9,608
49,500	49,550	8,120	6,496	8,120	52,500	52,550	8,870	6,946	8,870	55,500	55,550	9,620	7,396	9,620
49,550	49,600	8,133	6,504	8,133	52,550	52,600	8,883	6,954	8,883	55,550	55,600	9,633	7,404	9,633
49,600	49,650	8,145	6,511	8,145	52,600	52,650	8,895	6,961	8,895	55,600	55,650	9,645	7,411	9,645
49,650	49,700	8,158	6,519	8,158	52,650	52,700	8,908	6,969	8,908	55,650	55,700	9,658	7,419	9,658
49,700	49,750	8,170	6,526	8,170	52,700	52,750	8,920	6,976	8,920	55,700	55,750	9,670	7,426	9,670
49,750	49,800	8,183	6,534	8,183	52,750	52,800	8,933	6,984	8,933	55,750	55,800	9,683	7,434	9,683
49,800	49,850	8,195	6,541	8,195	52,800	52,850	8,945	6,991	8,945	55,800	55,850	9,695	7,441	9,695
49,850	49,900	8,208	6,549	8,208	52,850	52,900	8,958	6,999	8,958	55,850	55,900	9,708	7,449	9,708
49,900	49,950	8,220	6,556	8,220	52,900	52,950	8,970	7,006	8,970	55,900	55,950	9,720	7,456	9,720
49,950	50,000	8,233	6,564	8,233	52,950	53,000	8,983	7,014	8,983	55,950	56,000	9,733	7,464	9,733
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	8,245	6,571	8,245	53,000	53,050	8,995	7,021	8,995	56,000	56,050	9,745	7,471	9,745
50,050	50,100	8,258	6,579	8,258	53,050	53,100	9,008	7,029	9,008	56,050	56,100	9,758	7,479	9,758
50,100	50,150	8,270	6,586	8,270	53,100	53,150	9,020	7,036	9,020	56,100	56,150	9,770	7,486	9,770
50,150	50,200	8,283	6,594	8,283	53,150	53,200	9,033	7,044	9,033	56,150	56,200	9,783	7,494	9,783
50,200	50,250	8,295	6,601	8,295	53,200	53,250	9,045	7,051	9,045	56,200	56,250	9,795	7,501	9,795
50,250	50,300	8,308	6,609	8,308	53,250	53,300	9,058	7,059	9,058	56,250	56,300	9,808	7,509	9,808
50,300	50,350	8,320	6,616	8,320	53,300	53,350	9,070	7,066	9,070	56,300	56,350	9,820	7,516	9,820
50,350	50,400	8,333	6,624	8,333	53,350	53,400	9,083	7,074	9,083	56,350	56,400	9,833	7,524	9,833
50,400	50,450	8,345	6,631	8,345	53,400	53,450	9,095	7,081	9,095	56,400	56,450	9,845	7,531	9,845
50,450	50,500	8,358	6,639	8,358	53,450	53,500	9,108	7,089	9,108	56,450	56,500	9,858	7,539	9,858
50,500	50,550	8,370	6,646	8,370	53,500	53,550	9,120	7,096	9,120	56,500	56,550	9,870	7,546	9,870
50,550	50,600	8,383	6,654	8,383	53,550	53,600	9,133	7,104	9,133	56,550	56,600	9,883	7,554	9,883
50,600	50,650	8,395	6,661	8,395	53,600	53,650	9,145	7,111	9,145	56,600	56,650	9,895	7,561	9,895
50,650	50,700	8,408	6,669	8,408	53,650	53,700	9,158	7,119	9,158	56,650	56,700	9,908	7,569	9,908
50,700	50,750	8,420	6,676	8,420	53,700	53,750	9,170	7,126	9,170	56,700	56,750	9,920	7,576	9,920
50,750	50,800	8,433	6,684	8,433	53,750	53,800	9,183	7,134	9,183	56,750	56,800	9,933	7,584	9,933
50,800	50,850	8,445	6,691	8,445	53,800	53,850	9,195	7,141	9,195	56,800	56,850	9,945	7,591	9,945
50,850	50,900	8,458	6,699	8,458	53,850	53,900	9,208	7,149	9,208	56,850	56,900	9,958	7,599	9,958
50,900	50,950	8,470	6,706	8,470	53,900	53,950	9,220	7,156	9,220	56,900	56,950	9,970	7,606	9,970
50,950	51,000	8,483	6,714	8,483	53,950	54,000	9,233	7,164	9,233	56,950	57,000	9,983	7,614	9,983

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>57,000</b>					<b>60,000</b>					<b>63,000</b>				
57,000	57,050	9,995	7,621	9,995	60,000	60,050	10,745	8,071	10,745	63,000	63,050	11,495	8,521	11,495
57,050	57,100	10,008	7,629	10,008	60,050	60,100	10,758	8,079	10,758	63,050	63,100	11,508	8,529	11,508
57,100	57,150	10,020	7,636	10,020	60,100	60,150	10,770	8,086	10,770	63,100	63,150	11,520	8,536	11,520
57,150	57,200	10,033	7,644	10,033	60,150	60,200	10,783	8,094	10,783	63,150	63,200	11,533	8,544	11,533
57,200	57,250	10,045	7,651	10,045	60,200	60,250	10,795	8,101	10,795	63,200	63,250	11,545	8,551	11,545
57,250	57,300	10,058	7,659	10,058	60,250	60,300	10,808	8,109	10,808	63,250	63,300	11,558	8,559	11,558
57,300	57,350	10,070	7,666	10,070	60,300	60,350	10,820	8,116	10,820	63,300	63,350	11,570	8,566	11,570
57,350	57,400	10,083	7,674	10,083	60,350	60,400	10,833	8,124	10,833	63,350	63,400	11,583	8,574	11,583
57,400	57,450	10,095	7,681	10,095	60,400	60,450	10,845	8,131	10,845	63,400	63,450	11,595	8,581	11,595
57,450	57,500	10,108	7,689	10,108	60,450	60,500	10,858	8,139	10,858	63,450	63,500	11,608	8,589	11,608
57,500	57,550	10,120	7,696	10,120	60,500	60,550	10,870	8,146	10,870	63,500	63,550	11,620	8,596	11,620
57,550	57,600	10,133	7,704	10,133	60,550	60,600	10,883	8,154	10,883	63,550	63,600	11,633	8,604	11,633
57,600	57,650	10,145	7,711	10,145	60,600	60,650	10,895	8,161	10,895	63,600	63,650	11,645	8,611	11,645
57,650	57,700	10,158	7,719	10,158	60,650	60,700	10,908	8,169	10,908	63,650	63,700	11,658	8,619	11,658
57,700	57,750	10,170	7,726	10,170	60,700	60,750	10,920	8,176	10,920	63,700	63,750	11,670	8,626	11,670
57,750	57,800	10,183	7,734	10,183	60,750	60,800	10,933	8,184	10,933	63,750	63,800	11,683	8,634	11,683
57,800	57,850	10,195	7,741	10,195	60,800	60,850	10,945	8,191	10,945	63,800	63,850	11,695	8,641	11,695
57,850	57,900	10,208	7,749	10,208	60,850	60,900	10,958	8,199	10,958	63,850	63,900	11,708	8,649	11,708
57,900	57,950	10,220	7,756	10,220	60,900	60,950	10,970	8,206	10,970	63,900	63,950	11,720	8,656	11,720
57,950	58,000	10,233	7,764	10,233	60,950	61,000	10,983	8,214	10,983	63,950	64,000	11,733	8,664	11,733
<b>58,000</b>					<b>61,000</b>					<b>64,000</b>				
58,000	58,050	10,245	7,771	10,245	61,000	61,050	10,995	8,221	10,995	64,000	64,050	11,745	8,671	11,745
58,050	58,100	10,258	7,779	10,258	61,050	61,100	11,008	8,229	11,008	64,050	64,100	11,758	8,679	11,758
58,100	58,150	10,270	7,786	10,270	61,100	61,150	11,020	8,236	11,020	64,100	64,150	11,770	8,686	11,770
58,150	58,200	10,283	7,794	10,283	61,150	61,200	11,033	8,244	11,033	64,150	64,200	11,783	8,694	11,783
58,200	58,250	10,295	7,801	10,295	61,200	61,250	11,045	8,251	11,045	64,200	64,250	11,795	8,701	11,795
58,250	58,300	10,308	7,809	10,308	61,250	61,300	11,058	8,259	11,058	64,250	64,300	11,808	8,709	11,808
58,300	58,350	10,320	7,816	10,320	61,300	61,350	11,070	8,266	11,070	64,300	64,350	11,820	8,716	11,820
58,350	58,400	10,333	7,824	10,333	61,350	61,400	11,083	8,274	11,083	64,350	64,400	11,833	8,724	11,833
58,400	58,450	10,345	7,831	10,345	61,400	61,450	11,095	8,281	11,095	64,400	64,450	11,845	8,731	11,845
58,450	58,500	10,358	7,839	10,358	61,450	61,500	11,108	8,289	11,108	64,450	64,500	11,858	8,739	11,858
58,500	58,550	10,370	7,846	10,370	61,500	61,550	11,120	8,296	11,120	64,500	64,550	11,870	8,746	11,870
58,550	58,600	10,383	7,854	10,383	61,550	61,600	11,133	8,304	11,133	64,550	64,600	11,883	8,754	11,883
58,600	58,650	10,395	7,861	10,395	61,600	61,650	11,145	8,311	11,145	64,600	64,650	11,895	8,761	11,895
58,650	58,700	10,408	7,869	10,408	61,650	61,700	11,158	8,319	11,158	64,650	64,700	11,908	8,769	11,908
58,700	58,750	10,420	7,876	10,420	61,700	61,750	11,170	8,326	11,170	64,700	64,750	11,920	8,776	11,920
58,750	58,800	10,433	7,884	10,433	61,750	61,800	11,183	8,334	11,183	64,750	64,800	11,933	8,784	11,933
58,800	58,850	10,445	7,891	10,445	61,800	61,850	11,195	8,341	11,195	64,800	64,850	11,945	8,791	11,945
58,850	58,900	10,458	7,899	10,458	61,850	61,900	11,208	8,349	11,208	64,850	64,900	11,958	8,799	11,958
58,900	58,950	10,470	7,906	10,470	61,900	61,950	11,220	8,356	11,220	64,900	64,950	11,970	8,806	11,970
58,950	59,000	10,483	7,914	10,483	61,950	62,000	11,233	8,364	11,233	64,950	65,000	11,983	8,814	11,983
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	10,495	7,921	10,495	62,000	62,050	11,245	8,371	11,245	65,000	65,050	11,995	8,821	11,995
59,050	59,100	10,508	7,929	10,508	62,050	62,100	11,258	8,379	11,258	65,050	65,100	12,008	8,829	12,008
59,100	59,150	10,520	7,936	10,520	62,100	62,150	11,270	8,386	11,270	65,100	65,150	12,020	8,836	12,020
59,150	59,200	10,533	7,944	10,533	62,150	62,200	11,283	8,394	11,283	65,150	65,200	12,033	8,844	12,033
59,200	59,250	10,545	7,951	10,545	62,200	62,250	11,295	8,401	11,295	65,200	65,250	12,045	8,851	12,045
59,250	59,300	10,558	7,959	10,558	62,250	62,300	11,308	8,409	11,308	65,250	65,300	12,058	8,859	12,058
59,300	59,350	10,570	7,966	10,570	62,300	62,350	11,320	8,416	11,320	65,300	65,350	12,070	8,866	12,070
59,350	59,400	10,583	7,974	10,583	62,350	62,400	11,333	8,424	11,333	65,350	65,400	12,083	8,874	12,083
59,400	59,450	10,595	7,981	10,595	62,400	62,450	11,345	8,431	11,345	65,400	65,450	12,095	8,881	12,095
59,450	59,500	10,608	7,989	10,608	62,450	62,500	11,358	8,439	11,358	65,450	65,500	12,108	8,889	12,108
59,500	59,550	10,620	7,996	10,620	62,500	62,550	11,370	8,446	11,370	65,500	65,550	12,120	8,896	12,120
59,550	59,600	10,633	8,004	10,633	62,550	62,600	11,383	8,454	11,383	65,550	65,600	12,133	8,904	12,133
59,600	59,650	10,645	8,011	10,645	62,600	62,650	11,395	8,461	11,395	65,600	65,650	12,145	8,911	12,145
59,650	59,700	10,658	8,019	10,658	62,650	62,700	11,408	8,469	11,408	65,650	65,700	12,158	8,919	12,158
59,700	59,750	10,670	8,026	10,670	62,700	62,750	11,420	8,476	11,420	65,700	65,750	12,170	8,926	12,170
59,750	59,800	10,683	8,034	10,683	62,750	62,800	11,433	8,484	11,433	65,750	65,800	12,183	8,934	12,183
59,800	59,850	10,695	8,041	10,695	62,800	62,850	11,445	8,491	11,445	65,800	65,850	12,195	8,941	12,195
59,850	59,900	10,708	8,049	10,708	62,850	62,900	11,458	8,499	11,458	65,850	65,900	12,208	8,949	12,208
59,900	59,950	10,720	8,056	10,720	62,900	62,950	11,470	8,506	11,470	65,900	65,950	12,220	8,956	12,220
59,950	60,000	10,733	8,064	10,733	62,950	63,000	11,483	8,514	11,483	65,950	66,000	12,233	8,964	12,233

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>66,000</b>					<b>69,000</b>					<b>72,000</b>				
66,000	66,050	12,245	8,971	12,245	69,000	69,050	12,995	9,421	12,995	72,000	72,050	13,745	9,871	13,745
66,050	66,100	12,258	8,979	12,258	69,050	69,100	13,008	9,429	13,008	72,050	72,100	13,758	9,879	13,758
66,100	66,150	12,270	8,986	12,270	69,100	69,150	13,020	9,436	13,020	72,100	72,150	13,770	9,886	13,770
66,150	66,200	12,283	8,994	12,283	69,150	69,200	13,033	9,444	13,033	72,150	72,200	13,783	9,894	13,783
66,200	66,250	12,295	9,001	12,295	69,200	69,250	13,045	9,451	13,045	72,200	72,250	13,795	9,901	13,795
66,250	66,300	12,308	9,009	12,308	69,250	69,300	13,058	9,459	13,058	72,250	72,300	13,808	9,909	13,808
66,300	66,350	12,320	9,016	12,320	69,300	69,350	13,070	9,466	13,070	72,300	72,350	13,820	9,916	13,820
66,350	66,400	12,333	9,024	12,333	69,350	69,400	13,083	9,474	13,083	72,350	72,400	13,833	9,924	13,833
66,400	66,450	12,345	9,031	12,345	69,400	69,450	13,095	9,481	13,095	72,400	72,450	13,845	9,931	13,845
66,450	66,500	12,358	9,039	12,358	69,450	69,500	13,108	9,489	13,108	72,450	72,500	13,858	9,939	13,858
66,500	66,550	12,370	9,046	12,370	69,500	69,550	13,120	9,496	13,120	72,500	72,550	13,870	9,946	13,870
66,550	66,600	12,383	9,054	12,383	69,550	69,600	13,133	9,504	13,133	72,550	72,600	13,883	9,954	13,883
66,600	66,650	12,395	9,061	12,395	69,600	69,650	13,145	9,511	13,145	72,600	72,650	13,895	9,961	13,895
66,650	66,700	12,408	9,069	12,408	69,650	69,700	13,158	9,519	13,158	72,650	72,700	13,908	9,969	13,908
66,700	66,750	12,420	9,076	12,420	69,700	69,750	13,170	9,526	13,170	72,700	72,750	13,920	9,976	13,920
66,750	66,800	12,433	9,084	12,433	69,750	69,800	13,183	9,534	13,183	72,750	72,800	13,933	9,984	13,933
66,800	66,850	12,445	9,091	12,445	69,800	69,850	13,195	9,541	13,195	72,800	72,850	13,945	9,991	13,945
66,850	66,900	12,458	9,099	12,458	69,850	69,900	13,208	9,549	13,208	72,850	72,900	13,958	9,999	13,958
66,900	66,950	12,470	9,106	12,470	69,900	69,950	13,220	9,556	13,220	72,900	72,950	13,970	10,006	13,970
66,950	67,000	12,483	9,114	12,483	69,950	70,000	13,233	9,564	13,233	72,950	73,000	13,983	10,014	13,983
<b>67,000</b>					<b>70,000</b>					<b>73,000</b>				
67,000	67,050	12,495	9,121	12,495	70,000	70,050	13,245	9,571	13,245	73,000	73,050	13,995	10,021	13,995
67,050	67,100	12,508	9,129	12,508	70,050	70,100	13,258	9,579	13,258	73,050	73,100	14,008	10,029	14,008
67,100	67,150	12,520	9,136	12,520	70,100	70,150	13,270	9,586	13,270	73,100	73,150	14,020	10,036	14,020
67,150	67,200	12,533	9,144	12,533	70,150	70,200	13,283	9,594	13,283	73,150	73,200	14,033	10,044	14,033
67,200	67,250	12,545	9,151	12,545	70,200	70,250	13,295	9,601	13,295	73,200	73,250	14,045	10,051	14,045
67,250	67,300	12,558	9,159	12,558	70,250	70,300	13,308	9,609	13,308	73,250	73,300	14,058	10,059	14,058
67,300	67,350	12,570	9,166	12,570	70,300	70,350	13,320	9,616	13,320	73,300	73,350	14,070	10,066	14,070
67,350	67,400	12,583	9,174	12,583	70,350	70,400	13,333	9,624	13,333	73,350	73,400	14,083	10,074	14,083
67,400	67,450	12,595	9,181	12,595	70,400	70,450	13,345	9,631	13,345	73,400	73,450	14,095	10,081	14,095
67,450	67,500	12,608	9,189	12,608	70,450	70,500	13,358	9,639	13,358	73,450	73,500	14,108	10,089	14,108
67,500	67,550	12,620	9,196	12,620	70,500	70,550	13,370	9,646	13,370	73,500	73,550	14,120	10,096	14,120
67,550	67,600	12,633	9,204	12,633	70,550	70,600	13,383	9,654	13,383	73,550	73,600	14,133	10,104	14,133
67,600	67,650	12,645	9,211	12,645	70,600	70,650	13,395	9,661	13,395	73,600	73,650	14,145	10,111	14,145
67,650	67,700	12,658	9,219	12,658	70,650	70,700	13,408	9,669	13,408	73,650	73,700	14,158	10,119	14,158
67,700	67,750	12,670	9,226	12,670	70,700	70,750	13,420	9,676	13,420	73,700	73,750	14,170	10,126	14,170
67,750	67,800	12,683	9,234	12,683	70,750	70,800	13,433	9,684	13,433	73,750	73,800	14,183	10,134	14,183
67,800	67,850	12,695	9,241	12,695	70,800	70,850	13,445	9,691	13,445	73,800	73,850	14,195	10,141	14,195
67,850	67,900	12,708	9,249	12,708	70,850	70,900	13,458	9,699	13,458	73,850	73,900	14,208	10,149	14,208
67,900	67,950	12,720	9,256	12,720	70,900	70,950	13,470	9,706	13,470	73,900	73,950	14,220	10,156	14,220
67,950	68,000	12,733	9,264	12,733	70,950	71,000	13,483	9,714	13,483	73,950	74,000	14,233	10,164	14,233
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	12,745	9,271	12,745	71,000	71,050	13,495	9,721	13,495	74,000	74,050	14,245	10,171	14,245
68,050	68,100	12,758	9,279	12,758	71,050	71,100	13,508	9,729	13,508	74,050	74,100	14,258	10,179	14,258
68,100	68,150	12,770	9,286	12,770	71,100	71,150	13,520	9,736	13,520	74,100	74,150	14,270	10,186	14,270
68,150	68,200	12,783	9,294	12,783	71,150	71,200	13,533	9,744	13,533	74,150	74,200	14,283	10,194	14,283
68,200	68,250	12,795	9,301	12,795	71,200	71,250	13,545	9,751	13,545	74,200	74,250	14,295	10,201	14,295
68,250	68,300	12,808	9,309	12,808	71,250	71,300	13,558	9,759	13,558	74,250	74,300	14,308	10,209	14,308
68,300	68,350	12,820	9,316	12,820	71,300	71,350	13,570	9,766	13,570	74,300	74,350	14,320	10,216	14,320
68,350	68,400	12,833	9,324	12,833	71,350	71,400	13,583	9,774	13,583	74,350	74,400	14,333	10,224	14,333
68,400	68,450	12,845	9,331	12,845	71,400	71,450	13,595	9,781	13,595	74,400	74,450	14,345	10,231	14,345
68,450	68,500	12,858	9,339	12,858	71,450	71,500	13,608	9,789	13,608	74,450	74,500	14,358	10,239	14,358
68,500	68,550	12,870	9,346	12,870	71,500	71,550	13,620	9,796	13,620	74,500	74,550	14,370	10,246	14,370
68,550	68,600	12,883	9,354	12,883	71,550	71,600	13,633	9,804	13,633	74,550	74,600	14,383	10,254	14,383
68,600	68,650	12,895	9,361	12,895	71,600	71,650	13,645	9,811	13,645	74,600	74,650	14,395	10,261	14,395
68,650	68,700	12,908	9,369	12,908	71,650	71,700	13,658	9,819	13,658	74,650	74,700	14,408	10,269	14,408
68,700	68,750	12,920	9,376	12,920	71,700	71,750	13,670	9,826	13,670	74,700	74,750	14,420	10,276	14,420
68,750	68,800	12,933	9,384	12,933	71,750	71,800	13,683	9,834	13,683	74,750	74,800	14,433	10,284	14,433
68,800	68,850	12,945	9,391	12,945	71,800	71,850	13,695	9,841	13,695	74,800	74,850	14,445	10,291	14,445
68,850	68,900	12,958	9,399	12,958	71,850	71,900	13,708	9,849	13,708	74,850	74,900	14,458	10,299	14,458
68,900	68,950	12,970	9,406	12,970	71,900	71,950	13,720	9,856	13,720	74,900	74,950	14,470	10,306	14,470
68,950	69,000	12,983	9,414	12,983	71,950	72,000	13,733	9,864	13,733	74,950	75,000	14,483	10,314	14,483

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>75,000</b>					<b>78,000</b>					<b>81,000</b>				
75,000	75,050	14,495	10,321	14,495	78,000	78,050	15,245	10,984	15,289	81,000	81,050	15,995	11,734	16,129
75,050	75,100	14,508	10,329	14,508	78,050	78,100	15,258	10,996	15,303	81,050	81,100	16,008	11,746	16,143
75,100	75,150	14,520	10,336	14,520	78,100	78,150	15,270	11,009	15,317	81,100	81,150	16,020	11,759	16,157
75,150	75,200	14,533	10,344	14,533	78,150	78,200	15,283	11,021	15,331	81,150	81,200	16,033	11,771	16,171
75,200	75,250	14,545	10,351	14,545	78,200	78,250	15,295	11,034	15,345	81,200	81,250	16,045	11,784	16,185
75,250	75,300	14,558	10,359	14,558	78,250	78,300	15,308	11,046	15,359	81,250	81,300	16,058	11,796	16,199
75,300	75,350	14,570	10,366	14,570	78,300	78,350	15,320	11,059	15,373	81,300	81,350	16,070	11,809	16,213
75,350	75,400	14,583	10,374	14,583	78,350	78,400	15,333	11,071	15,387	81,350	81,400	16,083	11,821	16,227
75,400	75,450	14,595	10,381	14,595	78,400	78,450	15,345	11,084	15,401	81,400	81,450	16,095	11,834	16,241
75,450	75,500	14,608	10,389	14,608	78,450	78,500	15,358	11,096	15,415	81,450	81,500	16,108	11,846	16,255
75,500	75,550	14,620	10,396	14,620	78,500	78,550	15,370	11,109	15,429	81,500	81,550	16,120	11,859	16,269
75,550	75,600	14,633	10,404	14,633	78,550	78,600	15,383	11,121	15,443	81,550	81,600	16,133	11,871	16,283
75,600	75,650	14,645	10,411	14,645	78,600	78,650	15,395	11,134	15,457	81,600	81,650	16,145	11,884	16,297
75,650	75,700	14,658	10,419	14,658	78,650	78,700	15,408	11,146	15,471	81,650	81,700	16,158	11,896	16,311
75,700	75,750	14,670	10,426	14,670	78,700	78,750	15,420	11,159	15,485	81,700	81,750	16,170	11,909	16,325
75,750	75,800	14,683	10,434	14,683	78,750	78,800	15,433	11,171	15,499	81,750	81,800	16,183	11,921	16,339
75,800	75,850	14,695	10,441	14,695	78,800	78,850	15,445	11,184	15,513	81,800	81,850	16,195	11,934	16,353
75,850	75,900	14,708	10,449	14,708	78,850	78,900	15,458	11,196	15,527	81,850	81,900	16,208	11,946	16,367
75,900	75,950	14,720	10,459	14,720	78,900	78,950	15,470	11,209	15,541	81,900	81,950	16,220	11,959	16,381
75,950	76,000	14,733	10,471	14,733	78,950	79,000	15,483	11,221	15,555	81,950	82,000	16,233	11,971	16,395
<b>76,000</b>					<b>79,000</b>					<b>82,000</b>				
76,000	76,050	14,745	10,484	14,745	79,000	79,050	15,495	11,234	15,569	82,000	82,050	16,245	11,984	16,409
76,050	76,100	14,758	10,496	14,758	79,050	79,100	15,508	11,246	15,583	82,050	82,100	16,258	11,996	16,423
76,100	76,150	14,770	10,509	14,770	79,100	79,150	15,520	11,259	15,597	82,100	82,150	16,270	12,009	16,437
76,150	76,200	14,783	10,521	14,783	79,150	79,200	15,533	11,271	15,611	82,150	82,200	16,283	12,021	16,451
76,200	76,250	14,795	10,534	14,795	79,200	79,250	15,545	11,284	15,625	82,200	82,250	16,295	12,034	16,465
76,250	76,300	14,808	10,546	14,808	79,250	79,300	15,558	11,296	15,639	82,250	82,300	16,308	12,046	16,479
76,300	76,350	14,820	10,559	14,820	79,300	79,350	15,570	11,309	15,653	82,300	82,350	16,320	12,059	16,493
76,350	76,400	14,833	10,571	14,833	79,350	79,400	15,583	11,321	15,667	82,350	82,400	16,333	12,071	16,507
76,400	76,450	14,845	10,584	14,845	79,400	79,450	15,595	11,334	15,681	82,400	82,450	16,345	12,084	16,521
76,450	76,500	14,858	10,596	14,858	79,450	79,500	15,608	11,346	15,695	82,450	82,500	16,358	12,096	16,535
76,500	76,550	14,870	10,609	14,870	79,500	79,550	15,620	11,359	15,709	82,500	82,550	16,370	12,109	16,549
76,550	76,600	14,883	10,621	14,883	79,550	79,600	15,633	11,371	15,723	82,550	82,600	16,383	12,121	16,563
76,600	76,650	14,895	10,634	14,895	79,600	79,650	15,645	11,384	15,737	82,600	82,650	16,395	12,134	16,577
76,650	76,700	14,908	10,646	14,911	79,650	79,700	15,658	11,396	15,751	82,650	82,700	16,408	12,146	16,591
76,700	76,750	14,920	10,659	14,925	79,700	79,750	15,670	11,409	15,765	82,700	82,750	16,420	12,159	16,605
76,750	76,800	14,933	10,671	14,939	79,750	79,800	15,683	11,421	15,779	82,750	82,800	16,433	12,171	16,619
76,800	76,850	14,945	10,684	14,953	79,800	79,850	15,695	11,434	15,793	82,800	82,850	16,445	12,184	16,633
76,850	76,900	14,958	10,696	14,967	79,850	79,900	15,708	11,446	15,807	82,850	82,900	16,458	12,196	16,647
76,900	76,950	14,970	10,709	14,981	79,900	79,950	15,720	11,459	15,821	82,900	82,950	16,470	12,209	16,661
76,950	77,000	14,983	10,721	14,995	79,950	80,000	15,733	11,471	15,835	82,950	83,000	16,483	12,221	16,675
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	14,995	10,734	15,009	80,000	80,050	15,745	11,484	15,849	83,000	83,050	16,495	12,234	16,689
77,050	77,100	15,008	10,746	15,023	80,050	80,100	15,758	11,496	15,863	83,050	83,100	16,508	12,246	16,703
77,100	77,150	15,020	10,759	15,037	80,100	80,150	15,770	11,509	15,877	83,100	83,150	16,520	12,259	16,717
77,150	77,200	15,033	10,771	15,051	80,150	80,200	15,783	11,521	15,891	83,150	83,200	16,533	12,271	16,731
77,200	77,250	15,045	10,784	15,065	80,200	80,250	15,795	11,534	15,905	83,200	83,250	16,545	12,284	16,745
77,250	77,300	15,058	10,796	15,079	80,250	80,300	15,808	11,546	15,919	83,250	83,300	16,558	12,296	16,759
77,300	77,350	15,070	10,809	15,093	80,300	80,350	15,820	11,559	15,933	83,300	83,350	16,570	12,309	16,773
77,350	77,400	15,083	10,821	15,107	80,350	80,400	15,833	11,571	15,947	83,350	83,400	16,583	12,321	16,787
77,400	77,450	15,095	10,834	15,121	80,400	80,450	15,845	11,584	15,961	83,400	83,450	16,595	12,334	16,801
77,450	77,500	15,108	10,846	15,135	80,450	80,500	15,858	11,596	15,975	83,450	83,500	16,608	12,346	16,815
77,500	77,550	15,120	10,859	15,149	80,500	80,550	15,870	11,609	15,989	83,500	83,550	16,620	12,359	16,829
77,550	77,600	15,133	10,871	15,163	80,550	80,600	15,883	11,621	16,003	83,550	83,600	16,633	12,371	16,843
77,600	77,650	15,145	10,884	15,177	80,600	80,650	15,895	11,634	16,017	83,600	83,650	16,645	12,384	16,857
77,650	77,700	15,158	10,896	15,191	80,650	80,700	15,908	11,646	16,031	83,650	83,700	16,658	12,396	16,871
77,700	77,750	15,170	10,909	15,205	80,700	80,750	15,920	11,659	16,045	83,700	83,750	16,670	12,409	16,885
77,750	77,800	15,183	10,921	15,219	80,750	80,800	15,933	11,671	16,059	83,750	83,800	16,683	12,421	16,899
77,800	77,850	15,195	10,934	15,233	80,800	80,850	15,945	11,684	16,073	83,800	83,850	16,695	12,434	16,913
77,850	77,900	15,208	10,946	15,247	80,850	80,900	15,958	11,696	16,087	83,850	83,900	16,708	12,446	16,927
77,900	77,950	15,220	10,959	15,261	80,900	80,950	15,970	11,709	16,101	83,900	83,950	16,720	12,459	16,941
77,950	78,000	15,233	10,971	15,275	80,950	81,000	15,983	11,721	16,115	83,950	84,000	16,733	12,471	16,955

(Continued)

If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—			If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>84,000</b>					<b>87,000</b>					<b>90,000</b>				
84,000	84,050	16,745	12,484	16,969	87,000	87,050	17,495	13,234	17,809	90,000	90,050	18,245	13,984	18,649
84,050	84,100	16,758	12,496	16,983	87,050	87,100	17,508	13,246	17,823	90,050	90,100	18,258	13,996	18,663
84,100	84,150	16,770	12,509	16,997	87,100	87,150	17,520	13,259	17,837	90,100	90,150	18,270	14,009	18,677
84,150	84,200	16,783	12,521	17,011	87,150	87,200	17,533	13,271	17,851	90,150	90,200	18,283	14,021	18,691
84,200	84,250	16,795	12,534	17,025	87,200	87,250	17,545	13,284	17,865	90,200	90,250	18,295	14,034	18,705
84,250	84,300	16,808	12,546	17,039	87,250	87,300	17,558	13,296	17,879	90,250	90,300	18,308	14,046	18,719
84,300	84,350	16,820	12,559	17,053	87,300	87,350	17,570	13,309	17,893	90,300	90,350	18,320	14,059	18,733
84,350	84,400	16,833	12,571	17,067	87,350	87,400	17,583	13,321	17,907	90,350	90,400	18,333	14,071	18,747
84,400	84,450	16,845	12,584	17,081	87,400	87,450	17,595	13,334	17,921	90,400	90,450	18,345	14,084	18,761
84,450	84,500	16,858	12,596	17,095	87,450	87,500	17,608	13,346	17,935	90,450	90,500	18,358	14,096	18,775
84,500	84,550	16,870	12,609	17,109	87,500	87,550	17,620	13,359	17,949	90,500	90,550	18,370	14,109	18,789
84,550	84,600	16,883	12,621	17,123	87,550	87,600	17,633	13,371	17,963	90,550	90,600	18,383	14,121	18,803
84,600	84,650	16,895	12,634	17,137	87,600	87,650	17,645	13,384	17,977	90,600	90,650	18,395	14,134	18,817
84,650	84,700	16,908	12,646	17,151	87,650	87,700	17,658	13,396	17,991	90,650	90,700	18,408	14,146	18,831
84,700	84,750	16,920	12,659	17,165	87,700	87,750	17,670	13,409	18,005	90,700	90,750	18,420	14,159	18,845
84,750	84,800	16,933	12,671	17,179	87,750	87,800	17,683	13,421	18,019	90,750	90,800	18,433	14,171	18,859
84,800	84,850	16,945	12,684	17,193	87,800	87,850	17,695	13,434	18,033	90,800	90,850	18,445	14,184	18,873
84,850	84,900	16,958	12,696	17,207	87,850	87,900	17,708	13,446	18,047	90,850	90,900	18,458	14,196	18,887
84,900	84,950	16,970	12,709	17,221	87,900	87,950	17,720	13,459	18,061	90,900	90,950	18,470	14,209	18,901
84,950	85,000	16,983	12,721	17,235	87,950	88,000	17,733	13,471	18,075	90,950	91,000	18,483	14,221	18,915
<b>85,000</b>					<b>88,000</b>					<b>91,000</b>				
85,000	85,050	16,995	12,734	17,249	88,000	88,050	17,745	13,484	18,089	91,000	91,050	18,495	14,234	18,929
85,050	85,100	17,008	12,746	17,263	88,050	88,100	17,758	13,496	18,103	91,050	91,100	18,508	14,246	18,943
85,100	85,150	17,020	12,759	17,277	88,100	88,150	17,770	13,509	18,117	91,100	91,150	18,520	14,259	18,957
85,150	85,200	17,033	12,771	17,291	88,150	88,200	17,783	13,521	18,131	91,150	91,200	18,533	14,271	18,971
85,200	85,250	17,045	12,784	17,305	88,200	88,250	17,795	13,534	18,145	91,200	91,250	18,545	14,284	18,985
85,250	85,300	17,058	12,796	17,319	88,250	88,300	17,808	13,546	18,159	91,250	91,300	18,558	14,296	18,999
85,300	85,350	17,070	12,809	17,333	88,300	88,350	17,820	13,559	18,173	91,300	91,350	18,570	14,309	19,013
85,350	85,400	17,083	12,821	17,347	88,350	88,400	17,833	13,571	18,187	91,350	91,400	18,583	14,321	19,027
85,400	85,450	17,095	12,834	17,361	88,400	88,450	17,845	13,584	18,201	91,400	91,450	18,595	14,334	19,041
85,450	85,500	17,108	12,846	17,375	88,450	88,500	17,858	13,596	18,215	91,450	91,500	18,608	14,346	19,055
85,500	85,550	17,120	12,859	17,389	88,500	88,550	17,870	13,609	18,229	91,500	91,550	18,620	14,359	19,069
85,550	85,600	17,133	12,871	17,403	88,550	88,600	17,883	13,621	18,243	91,550	91,600	18,633	14,371	19,083
85,600	85,650	17,145	12,884	17,417	88,600	88,650	17,895	13,634	18,257	91,600	91,650	18,645	14,384	19,097
85,650	85,700	17,158	12,896	17,431	88,650	88,700	17,908	13,646	18,271	91,650	91,700	18,658	14,396	19,111
85,700	85,750	17,170	12,909	17,445	88,700	88,750	17,920	13,659	18,285	91,700	91,750	18,670	14,409	19,125
85,750	85,800	17,183	12,921	17,459	88,750	88,800	17,933	13,671	18,299	91,750	91,800	18,683	14,421	19,139
85,800	85,850	17,195	12,934	17,473	88,800	88,850	17,945	13,684	18,313	91,800	91,850	18,695	14,434	19,153
85,850	85,900	17,208	12,946	17,487	88,850	88,900	17,958	13,696	18,327	91,850	91,900	18,708	14,446	19,167
85,900	85,950	17,220	12,959	17,501	88,900	88,950	17,970	13,709	18,341	91,900	91,950	18,721	14,459	19,181
85,950	86,000	17,233	12,971	17,515	88,950	89,000	17,983	13,721	18,355	91,950	92,000	18,735	14,471	19,195
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	17,245	12,984	17,529	89,000	89,050	17,995	13,734	18,369	92,000	92,050	18,749	14,484	19,209
86,050	86,100	17,258	12,996	17,543	89,050	89,100	18,008	13,746	18,383	92,050	92,100	18,763	14,496	19,223
86,100	86,150	17,270	13,009	17,557	89,100	89,150	18,020	13,759	18,397	92,100	92,150	18,777	14,509	19,237
86,150	86,200	17,283	13,021	17,571	89,150	89,200	18,033	13,771	18,411	92,150	92,200	18,791	14,521	19,251
86,200	86,250	17,295	13,034	17,585	89,200	89,250	18,045	13,784	18,425	92,200	92,250	18,805	14,534	19,265
86,250	86,300	17,308	13,046	17,599	89,250	89,300	18,058	13,796	18,439	92,250	92,300	18,819	14,546	19,279
86,300	86,350	17,320	13,059	17,613	89,300	89,350	18,070	13,809	18,453	92,300	92,350	18,833	14,559	19,293
86,350	86,400	17,333	13,071	17,627	89,350	89,400	18,083	13,821	18,467	92,350	92,400	18,847	14,571	19,307
86,400	86,450	17,345	13,084	17,641	89,400	89,450	18,095	13,834	18,481	92,400	92,450	18,861	14,584	19,321
86,450	86,500	17,358	13,096	17,655	89,450	89,500	18,108	13,846	18,495	92,450	92,500	18,875	14,596	19,335
86,500	86,550	17,370	13,109	17,669	89,500	89,550	18,120	13,859	18,509	92,500	92,550	18,889	14,609	19,349
86,550	86,600	17,383	13,121	17,683	89,550	89,600	18,133	13,871	18,523	92,550	92,600	18,903	14,621	19,363
86,600	86,650	17,395	13,134	17,697	89,600	89,650	18,145	13,884	18,537	92,600	92,650	18,917	14,634	19,377
86,650	86,700	17,408	13,146	17,711	89,650	89,700	18,158	13,896	18,551	92,650	92,700	18,931	14,646	19,391
86,700	86,750	17,420	13,159	17,725	89,700	89,750	18,170	13,909	18,565	92,700	92,750	18,945	14,659	19,405
86,750	86,800	17,433	13,171	17,739	89,750	89,800	18,183	13,921	18,579	92,750	92,800	18,959	14,671	19,419
86,800	86,850	17,445	13,184	17,753	89,800	89,850	18,195	13,934	18,593	92,800	92,850	18,973	14,684	19,433
86,850	86,900	17,458	13,196	17,767	89,850	89,900	18,208	13,946	18,607	92,850	92,900	18,987	14,696	19,447
86,900	86,950	17,470	13,209	17,781	89,900	89,950	18,220	13,959	18,621	92,900	92,950	19,001	14,709	19,461
86,950	87,000	17,483	13,221	17,795	89,950	90,000	18,233	13,971	18,635	92,950	93,000	19,015	14,721	19,475

(Continued)

If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
<b>93,000</b>				
93,000	93,050	19,029	14,734	19,489
93,050	93,100	19,043	14,746	19,503
93,100	93,150	19,057	14,759	19,517
93,150	93,200	19,071	14,771	19,531
93,200	93,250	19,085	14,784	19,545
93,250	93,300	19,099	14,796	19,559
93,300	93,350	19,113	14,809	19,573
93,350	93,400	19,127	14,821	19,587
93,400	93,450	19,141	14,834	19,601
93,450	93,500	19,155	14,846	19,615
93,500	93,550	19,169	14,859	19,629
93,550	93,600	19,183	14,871	19,643
93,600	93,650	19,197	14,884	19,657
93,650	93,700	19,211	14,896	19,671
93,700	93,750	19,225	14,909	19,685
93,750	93,800	19,239	14,921	19,699
93,800	93,850	19,253	14,934	19,713
93,850	93,900	19,267	14,946	19,727
93,900	93,950	19,281	14,959	19,741
93,950	94,000	19,295	14,971	19,755
<b>94,000</b>				
94,000	94,050	19,309	14,984	19,769
94,050	94,100	19,323	14,996	19,783
94,100	94,150	19,337	15,009	19,797
94,150	94,200	19,351	15,021	19,811
94,200	94,250	19,365	15,034	19,825
94,250	94,300	19,379	15,046	19,839
94,300	94,350	19,393	15,059	19,853
94,350	94,400	19,407	15,071	19,867
94,400	94,450	19,421	15,084	19,881
94,450	94,500	19,435	15,096	19,895
94,500	94,550	19,449	15,109	19,909
94,550	94,600	19,463	15,121	19,923
94,600	94,650	19,477	15,134	19,937
94,650	94,700	19,491	15,146	19,951
94,700	94,750	19,505	15,159	19,965
94,750	94,800	19,519	15,171	19,979
94,800	94,850	19,533	15,184	19,993
94,850	94,900	19,547	15,196	20,007
94,900	94,950	19,561	15,209	20,021
94,950	95,000	19,575	15,221	20,035
<b>95,000</b>				
95,000	95,050	19,589	15,234	20,049
95,050	95,100	19,603	15,246	20,063
95,100	95,150	19,617	15,259	20,077
95,150	95,200	19,631	15,271	20,091
95,200	95,250	19,645	15,284	20,105
95,250	95,300	19,659	15,296	20,119
95,300	95,350	19,673	15,309	20,133
95,350	95,400	19,687	15,321	20,147
95,400	95,450	19,701	15,334	20,161
95,450	95,500	19,715	15,346	20,175
95,500	95,550	19,729	15,359	20,189
95,550	95,600	19,743	15,371	20,203
95,600	95,650	19,757	15,384	20,217
95,650	95,700	19,771	15,396	20,231
95,700	95,750	19,785	15,409	20,245
95,750	95,800	19,799	15,421	20,259
95,800	95,850	19,813	15,434	20,273
95,850	95,900	19,827	15,446	20,287
95,900	95,950	19,841	15,459	20,301
95,950	96,000	19,855	15,471	20,315

If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
<b>96,000</b>				
96,000	96,050	19,869	15,484	20,329
96,050	96,100	19,883	15,496	20,343
96,100	96,150	19,897	15,509	20,357
96,150	96,200	19,911	15,521	20,371
96,200	96,250	19,925	15,534	20,385
96,250	96,300	19,939	15,546	20,399
96,300	96,350	19,953	15,559	20,413
96,350	96,400	19,967	15,571	20,427
96,400	96,450	19,981	15,584	20,441
96,450	96,500	19,995	15,596	20,455
96,500	96,550	20,009	15,609	20,469
96,550	96,600	20,023	15,621	20,483
96,600	96,650	20,037	15,634	20,497
96,650	96,700	20,051	15,646	20,511
96,700	96,750	20,065	15,659	20,525
96,750	96,800	20,079	15,671	20,539
96,800	96,850	20,093	15,684	20,553
96,850	96,900	20,107	15,696	20,567
96,900	96,950	20,121	15,709	20,581
96,950	97,000	20,135	15,721	20,595
<b>97,000</b>				
97,000	97,050	20,149	15,734	20,609
97,050	97,100	20,163	15,746	20,623
97,100	97,150	20,177	15,759	20,637
97,150	97,200	20,191	15,771	20,651
97,200	97,250	20,205	15,784	20,665
97,250	97,300	20,219	15,796	20,679
97,300	97,350	20,233	15,809	20,693
97,350	97,400	20,247	15,821	20,707
97,400	97,450	20,261	15,834	20,721
97,450	97,500	20,275	15,846	20,735
97,500	97,550	20,289	15,859	20,749
97,550	97,600	20,303	15,871	20,763
97,600	97,650	20,317	15,884	20,777
97,650	97,700	20,331	15,896	20,791
97,700	97,750	20,345	15,909	20,805
97,750	97,800	20,359	15,921	20,819
97,800	97,850	20,373	15,934	20,833
97,850	97,900	20,387	15,946	20,847
97,900	97,950	20,401	15,959	20,861
97,950	98,000	20,415	15,971	20,875
<b>98,000</b>				
98,000	98,050	20,429	15,984	20,889
98,050	98,100	20,443	15,996	20,903
98,100	98,150	20,457	16,009	20,917
98,150	98,200	20,471	16,021	20,931
98,200	98,250	20,485	16,034	20,945
98,250	98,300	20,499	16,046	20,959
98,300	98,350	20,513	16,059	20,973
98,350	98,400	20,527	16,071	20,987
98,400	98,450	20,541	16,084	21,001
98,450	98,500	20,555	16,096	21,015
98,500	98,550	20,569	16,109	21,029
98,550	98,600	20,583	16,121	21,043
98,600	98,650	20,597	16,134	21,057
98,650	98,700	20,611	16,146	21,071
98,700	98,750	20,625	16,159	21,085
98,750	98,800	20,639	16,171	21,099
98,800	98,850	20,653	16,184	21,113
98,850	98,900	20,667	16,196	21,127
98,900	98,950	20,681	16,209	21,141
98,950	99,000	20,695	16,221	21,155

If 1040NR, line 41 is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
<b>99,000</b>				
99,000	99,050	20,709	16,234	21,169
99,050	99,100	20,723	16,246	21,183
99,100	99,150	20,737	16,259	21,197
99,150	99,200	20,751	16,271	21,211
99,200	99,250	20,765	16,284	21,225
99,250	99,300	20,779	16,296	21,239
99,300	99,350	20,793	16,309	21,253
99,350	99,400	20,807	16,321	21,267
99,400	99,450	20,821	16,334	21,281
99,450	99,500	20,835	16,346	21,295
99,500	99,550	20,849	16,359	21,309
99,550	99,600	20,863	16,371	21,323
99,600	99,650	20,877	16,384	21,337
99,650	99,700	20,891	16,396	21,351
99,700	99,750	20,905	16,409	21,365
99,750	99,800	20,919	16,421	21,379
99,800	99,850	20,933	16,434	21,393
99,850	99,900	20,947	16,446	21,407
99,900	99,950	20,961	16,459	21,421
99,950	100,000	20,975	16,471	21,435
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over</b> use the Tax Computation Worksheet</p> </div>				

## 2017 Tax Computation Worksheet—Line 42



See the instructions for [line 42](#) to see if you must use the worksheet below to figure your tax.

**Note.** If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, or Form 8615, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 42
At least \$100,000 but not over \$191,650	\$	× 28% (0.28)	\$	\$ 7,018.25	\$
Over \$191,650 but not over \$416,700	\$	× 33% (0.33)	\$	\$16,600.75	\$
Over \$416,700 but not over \$418,400	\$	× 35% (0.35)	\$	\$24,934.75	\$
Over \$418,400	\$	× 39.6% (0.396)	\$	\$44,181.15	\$

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 42
At least \$100,000 but not over \$153,100	\$	× 25% (0.25)	\$	\$ 8,522.50	\$
Over \$153,100 but not over \$233,350	\$	× 28% (0.28)	\$	\$13,115.50	\$
Over \$233,350 but not over \$416,700	\$	× 33% (0.33)	\$	\$24,783.00	\$
Over \$416,700 but not over \$470,700	\$	× 35% (0.35)	\$	\$33,117.00	\$
Over \$470,700	\$	× 39.6% (0.396)	\$	\$54,769.20	\$

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 42
At least \$100,000 but not over \$116,675	\$	× 28% (0.28)	\$	\$ 6,557.75	\$
Over \$116,675 but not over \$208,350	\$	× 33% (0.33)	\$	\$12,391.50	\$
Over \$208,350 but not over \$235,350	\$	× 35% (0.35)	\$	\$16,558.50	\$
Over \$235,350	\$	× 39.6% (0.396)	\$	\$27,384.60	\$

## 2017 Tax Rate Schedules

**Estates or Trusts. Use Schedule W below to figure your tax.**



**Individuals.** If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on the previous page to figure your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for [line 42](#), earlier.

<b>Schedule W</b>				<b>Schedule X</b>			
<b>Estates or Trusts</b> —Use this schedule for a nonresident alien estate or trust				<b>Single Taxpayers</b> —If you checked <b>Filing Status Box 1 or 2</b> on Form 1040NR			
<b>If line 41 is:</b>		<b>The tax is:</b>		<b>If line 41 is:</b>		<b>The tax is:</b>	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$2,550	..... 15%	\$0	\$0	\$9,325	..... 10%	\$0
2,550	6,000	\$382.50 + 25%	2,550	9,325	37,950	\$932.50 + 15%	9,325
6,000	9,150	1,245.00+ 28%	6,000	37,950	91,900	5,226.25 + 25%	37,950
9,150	12,500	2,127.00 + 33%	9,150	91,900	191,650	18,713.75 + 28%	91,900
12,500	-----	3,232.50 + 39.6%	12,500	191,650	416,700	46,643.75 + 33%	191,650
				416,700	418,400	120,910.25 + 35%	416,700
				418,400	-----	121,505.25 + 39.6%	418,400

<b>Schedule Y</b>				<b>Schedule Z</b>			
<b>Married Filing Separate Returns</b> —If you checked <b>Filing Status Box 3, 4, or 5</b> on Form 1040NR				<b>Qualifying Widows and Widowers</b> —If you checked <b>Filing Status Box 6</b> on Form 1040NR			
<b>If line 41 is:</b>		<b>The tax is:</b>		<b>If line 41 is:</b>		<b>The tax is:</b>	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$9,325	..... 10%	\$0	\$0	\$18,650	..... 10%	\$0
9,325	37,950	\$932.50 + 15%	9,325	18,650	75,900	\$1,865.00 + 15%	18,650
37,950	76,550	5,226.25 + 25%	37,950	75,900	153,100	10,452.50 + 25%	75,900
76,550	116,675	14,876.25 + 28%	76,550	153,100	233,350	29,752.50 + 28%	153,100
116,675	208,350	26,111.25 + 33%	116,675	233,350	416,700	52,222.50 + 33%	233,350
208,350	235,350	56,364.00 + 35%	208,350	416,700	470,700	112,728.00 + 35%	416,700
235,350	-----	65,814.00 + 39.6%	235,350	470,700	-----	131,628.00 + 39.6%	470,700

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