



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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Future developments. For information about any additional changes to the 2014 tax law or any other developments affecting Form 1040NR or its instructions, go to www.irs.gov/form1040nr.

What's New

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 Health Insurance Marketplace. See the instructions for line 65 and Form 8962 for more information.

Advance payments of the premium tax credit. Advance payments of the premium tax credit may have been made to the health insurer to help pay for the insurance coverage of you, your spouse, or your dependent. If advance payments of the premium tax credit were made, you must file a 2014 tax return and Form 8962. If you enrolled someone who is not claimed as a dependent on your tax return or for more information, see the instructions for Form 8962.

Form 1095-A. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you should have received Form(s) 1095-A. If you receive Form(s) 1095-A for 2014, save it. It will help you figure your premium tax credit. If you did not receive a Form 1095-A, contact the Marketplace.

Medicaid waiver payments. If you received certain payments under a Medicaid waiver program for caring for someone who lives in your home with you, you may be able to exclude these payments from your income. See the instructions for line 21.

If you reported these payments on your return for 2013 or an earlier year, see www.irs.gov/Individuals/Certain-Medicaid-Waiver-Payments-May-Be-Excludable-From-Income. You may want to file Form 1040X to amend that prior year return.

Personal exemption amount increased for certain taxpayers. Your personal exemption amount is increased to \$3,950. But the amount is reduced if your adjusted gross income (AGI) is more than:

- \$152,525 if married (box 3, 4, or 5 on page 1 of Form 1040NR),
- \$254,200 if single (box 1 or 2 on page 1 of Form 1040NR), or
- \$305,050 if qualifying widow(er) (box 6 on page 1 of Form 1040NR). See the instructions for [line 40](#) for more details.

Limitation on itemized deductions. You may not be able to deduct all your itemized deductions if your AGI is more than:

- \$152,525 if married (box 3, 4, or 5 on page 1 of Form 1040NR),
- \$254,200 if single (box 1 or 2 on page 1 of Form 1040NR), or
- \$305,050 if qualifying widow(er) (box 6 on page 1 of Form 1040NR). See the instructions for [line 38](#) and [Schedule A](#) for more details.

Section 67(e) regulations. For 2014, the proposed regulations for section 67(e) clarify which costs, such as investment advisory and bundled fiduciary fees, incurred by estates and nongrantor trusts are and are not exempt from the 2% floor for miscellaneous itemized deductions. Notice 2011-37 (available at www.irs.gov/irb/2011-20_IRB/ar08.html) extends the existing interim guidance under the proposed regulations for section 67(e) providing that taxpayers will not be required to determine the portion of a bundled fiduciary fee that is subject to the 2% floor.

Note. The final regulations under section 67(e) have been issued (available at www.irs.gov/irb/2014-22_IRB/ar05.html). However, the effective date of the regulations has been amended to apply to tax years beginning after December 31, 2014.

Direct deposit. To combat fraud and identity theft, the number of refunds that can be directly deposited to a single financial account or prepaid debit card is now limited to three a

year. After this limit is exceeded, paper checks will be sent instead.

Direct Pay. The best way to pay your taxes is with [IRS Direct Pay](#). It's the safe, easy, and free way to pay from your checking or savings account in one online session. Just click "Pay Your Tax Bill" on IRS.gov.

New uniform policy regarding ITINs. Your ITIN will expire if you do not use it on a U.S. income tax return for any year during a period of 5 consecutive tax years. Once your ITIN expires, you must reapply using Form W-7. This new policy applies to any ITIN regardless of when it was issued. The IRS will not begin deactivating ITINs until 2016.

General Instructions

Items To Note

Form 1040NR-EZ. You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, refunds of state and local income taxes, and scholarship or fellowship grants. 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 on an F1, J1, M, 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 *Refund of Taxes Withheld in Error* 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.

For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519.

Additional Information

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

Pub. 501	Exemptions, Standard Deduction, and Filing Information
Pub. 525	Taxable and Nontaxable Income
Pub. 529	Miscellaneous Deductions
Pub. 597	Information on the United States—Canada Income Tax Treaty
Pub. 901	U.S. Tax Treaties
Pub. 910	IRS Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them 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 2014. (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 2014. 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 still may be considered a nonresident alien 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 elect to be treated as a resident of that country. 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 2014 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see [Dual-Status Taxpayers](#), later.) In most cases, you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will change as of the date you surrender your green card if all of the following are true.

1. You mail a letter to the USCIS stating your intent to surrender your green card.
2. You send this letter by certified mail, return receipt requested (or the foreign equivalent).

3. You have proof that the letter was received by the USCIS.

Keep a copy of the letter and the proof that the letter was 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 ten 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.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2014. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2014, and
2. 183 days during the period 2014, 2013, and 2012, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2014		1.000	
2013		.333	
2012		.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.

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.

- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
- Days you are an [exempt individual](#) (defined next).



You may need to file Form 8843 to exclude days of presence in the United States for the substantial presence test. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.

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

- Foreign government-related individual;
- Teacher or trainee who is temporarily present under a “J” or “Q” visa;
- Student who is temporarily present under an “F,” “J,” “M,” or “Q” visa; or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

See chapter 1 of Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2014,
- Establish that during 2014 you had a tax home in a foreign country, and
- Establish that during 2014 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See chapter 1 of Pub. 519 for more information.

Closer connection exception for foreign students.

If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien. You must meet both of the following requirements.

1. You establish that you do not intend to reside permanently in the United States. The facts and circumstances of your situation are considered to determine if you do not intend to reside permanently in the United States. The facts and circumstances include the following.

- a. Whether you have taken any steps to change your U.S. immigration status to lawful permanent resident.
- b. During your stay in the United States, whether you have maintained a closer connection with a foreign country than with the United States.

2. You have substantially complied with your visa requirements.

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.



You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

Who Must File

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

1. You were a nonresident alien engaged in a trade or business in the United States during 2014. You must file even if:

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

However, if you have no gross income for 2014, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.



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.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2014 and:

a. You received income from U.S. sources that is reportable on Schedule NEC, lines 1 through 12, and

b. Not all of the U.S. tax that you owe was withheld from that income.

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

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

Other situations when you must file. You must file a return for 2014 if you owe any special taxes, including any of the following.

- Alternative minimum tax.
- 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 **Form 5329 by itself.**

- Household employment taxes.



If you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040) by itself.**

- 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.
- Recapture of first-time homebuyer credit. See the instructions for [line 59b](#).

- 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 [line 60](#).

You also must file a return if you received HSA, Archer MSA, or Medicare Advantage MSA distributions.

You also must file a return if 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 [line 55](#).

You must file a return if advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. You should have received Form(s) 1095-A showing the amount of the advance payments, if any.

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

1. Your only U.S. trade or business was the performance of personal services; and
 - a. Your wages were less than \$3,950; and
 - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or
2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, and you have no income that is subject to tax under section 871 (that is, the income items listed on 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 2014 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.



If the partnership withholds taxes on this income in 2015 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 2015 to pay the underwithheld tax or claim a refund of the overwithheld tax.



Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You also should file if you are engaged in a U.S. trade or business and are eligible for any of the following credits.

- Additional child tax credit.
- Credit for federal tax on fuels.
- Premium tax credit.

See Pub. 501 for more details, and if you do not have to file but received a Form 1099-B (or substitute statement).

Exception for certain children under age 19 or full-time students. If your child was under age 19 at the end of 2014 or was a full-time student under age 24 at the end of 2014, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$10,000, 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, 1991, is considered to be age 24 at the end of 2014. 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 2014. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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



If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before March 16, 2015. 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, 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 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 (bonds not issued in registered format and held by nonuse holders) 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 2014 calendar year is due by **April 15, 2015**.

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 2014 calendar year is due by June 15, 2015.

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.



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

Individuals. 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. 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

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

- **United Parcel Service (UPS):** UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- **Federal Express (FedEx):** FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

For more information, go to IRS.gov and enter “private delivery service” in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

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



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 2014. 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 U.S. 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 Form 1040NR. 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 Form 1040. 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 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.

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.

The election does not apply to [dispositions of U.S. real property interests](#), discussed earlier.

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

Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if it is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see 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 www.irs.gov/irb/2009-45_IRB/ar10.html.

Line Instructions for Form 1040NR

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.

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 www.socialsecurity.gov, from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213 (TTY 1-800-325-0778).

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 1-800-772-1213 (TTY 1-800-325-0778).

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 details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at IRS.gov. Enter "ITIN" in the search box. It takes 6 to 10 weeks to get an ITIN.



Your ITIN will expire if you do not use it on a U.S. income tax return for any year during a period of 5 consecutive years. This applies to any ITIN regardless of when it was issued. The IRS will not begin deactivating ITINs until 2016.

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

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. Enter "SS-4" in the search box.

Filing Status

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

Were You Single or Married?

Single. You can check the box on line 1 or line 2 if any of the following was true on December 31, 2014.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2014, your divorce was not final, you are considered married and cannot check the box on line 1 or line 2.
- You were widowed before January 1, 2014, and did not remarry before

the end of 2014. But if you have a dependent child, 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, 2014, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2014.

If your spouse died in 2014, consider yourself married to that spouse for the whole year, unless you remarried in 2014.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.

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 2014.

3. You lived apart from your spouse for the last 6 months of 2014. 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 2014. 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 2014, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive in 2014.

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) with dependent child. 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 2012 or 2013 and you did not remarry before the end of 2014.

3. You have a child or stepchild you can claim as a dependent on line 7c. This does not include a foster child.

4. This child lived in your home for all of 2014. 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 2014 if the child was born or died in 2014 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.

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 2014).

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 2014. 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 2014 and younger than you (or your spouse if filing jointly).
 2. Under age 24 at the end of 2014, 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 2014.
- The child did not provide over half of his or her own support for 2014.

- The child is not filing a joint return for 2014 or is filing a joint return for 2014 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 2014.
- 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 2014 as a member of your household if your relationship did not violate local law.
- The person had gross income of less than \$3,950 in 2014.
- You provided over half of the person's support in 2014.



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 six 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 2014 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Adoption taxpayer identification numbers (ATINs).

If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A, 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 2014.
- The child was a U.S. citizen, a U.S. national, or a U.S. resident alien.

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.

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

business, depending on how you elect to treat them.

Line 8—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. 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 2014, 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 for which you did not receive a Form W-2 because an employer paid you less than \$1,900 in 2014. Also, enter “HSH” and the total amount not reported on Form(s) W-2 on the dotted line next to line 8.
- 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 2014.

- 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 2014 under all plans was more than \$17,500 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$12,000 if you have only SIMPLE plans, or (b) \$20,500 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 2014, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,500 (\$2,500 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 February 2, 2015. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

If you received interest not effectively connected with a U.S. trade or business, report it on 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 2014 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 2014 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, report the amount on line 9b. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. 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.

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

Line 10a—Ordinary dividends.

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:

- 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, 2014. XYZ Corp. paid a cash dividend of 10 cents per share.

The ex-dividend date was July 16, 2014. 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, 2014. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2014, through August 11, 2014). The 121-day period began on May 17, 2014 (60 days before the ex-dividend date), and ended on September 14, 2014. 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, 2014 (the day before the ex-dividend date), and you sold the stock on September 16, 2014. You held the stock for 63 days (from July 16, 2014, through September 16, 2014). 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, 2014, through September 14, 2014).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2014. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2014. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2014. 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 2014, 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 2014 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 2014 estimated state or local income tax, the amount applied is treated as received in 2014.

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 2013 and you claimed the standard deduction on your 2013 tax return, none of your refund is taxable. See *Students and business apprentices from India 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.

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

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

If the grant was reported on Form(s) 1042-S, you generally must include the amount shown in 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. If you did not receive a Form 1042-S, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

For more information about scholarships and fellowships in general, see 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. The total amounts you received from ABC University during 2014 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 2014 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:

- 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 immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

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

When completing Form 1040NR:

- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 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. 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 2013;
- 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),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an 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 2015,

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 2014 or an earlier year. If you made nondeductible contributions to these IRAs for 2014, 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 2009 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 2014.

4. You had a 2013 or 2014 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 2014.

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. (On a joint return, your spouse can also have a QCD of up to \$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. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 16a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 16b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 16b unless [Exception 2](#) applies to that part. Enter "HFD" next to line 16b.

An HFD is a distribution made directly by the trustee of your IRA (other than 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, 1943, 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 2014. 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 on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 17b. But if your [annuity starting date](#) (defined later) was after July 1, 1986, see *Simplified method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

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

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—Lines 17a and 17b](#) 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 zero 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.



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).



*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, see [Income You Can Elect To Treat as Effectively Connected With a U.S. Trade or Business](#), earlier, for more details on the election statement you must attach. If you 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 2014. 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 Form 1099-G instructions.

If you received an overpayment of unemployment compensation in 2014 and you repaid any of it in 2014, 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 2014, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A (Form 1040NR), line 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 2014, 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.



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 2014, and (b) they were not included in a qualified rollover. See Pub. 969.



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

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

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

Simplified Method Worksheet—Lines 17a and 17b

Keep for Your Records



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

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 2014 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2014. 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 2014. 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](#)) was ...

AND your annuity starting date was—

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

Table 2 for Line 3 Above

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

THEN enter on line 3 ...

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

nontaxable. See Pub. 4681 or go to IRS.gov and enter “canceled debt” or “foreclosure” in the search box.

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.

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2014, you can deduct on line 24 up to \$250

of qualified expenses you paid in 2014. You may be able to deduct expenses that are more than the \$250 limit on Schedule A (Form 1040NR), 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 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, 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 2014. 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 2014, 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.

- 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



Before you begin: ✓ Be sure you have read the **Exception** 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 2014 for health insurance coverage established under your business for 2014 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2014, 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.

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 2014, 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 2014, 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 Health Insurance 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 2014, 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 June 1, 2015, that shows all contributions to your traditional IRA for 2014.

TIP If you made any nondeductible contributions to a traditional IRA for 2014, 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 9-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2014, you cannot deduct any contributions made to your traditional IRA for 2014 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 2014 that you deducted for 2013, 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 2014, see *How Much Can Be Contributed?* in chapter 1 of Pub. 590-A for special rules.



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 2014.

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



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



Before you begin: ✓ Be sure you have read the 9-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 2014, 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 2014, 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 2014.*

1. Were you covered by a retirement plan (see [Were you covered by a retirement plan](#))? ☐ 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 2014.
- \$6,500, if age 50 or older but under age 70½ at the end of 2014.
- Otherwise, go to line 2.

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

- Single or you checked filing status box 3, 4, or 5 and you **lived apart** from your spouse for all of 2014, enter \$70,000
- Qualifying widow(er), enter \$116,000
- You checked filing status box 3, 4, or 5 and you lived with your spouse at any time in 2014, enter \$10,000

2.

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 2014.

ii. \$6,500, if age 50 or older but under age 70½ at the end of 2014.

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 2014.

ii. \$6,500 if age 50 or older but under age 70½ at the end of 2014.

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

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

<p>7. 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"> • Single or you checked filing status box 3, 4, or 5, multiply by 55% (.55) (or by 65% (.65) if you are age 50 or older at the end of 2014) • Qualifying widow(er), multiply by 27.5% (.275) (or by 32.5% (.325) if you are age 50 or older at the end of 2014). But if you checked "No" on line 1, then multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2014) 	7. <input style="width: 100px;" type="text"/>
<p>8. 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: 100px;" type="text"/>
<p>9. 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: 100px;" type="text"/>
<p>10. Add lines 8 and 9</p>	10. <input style="width: 100px;" type="text"/>
<p>11. Enter traditional IRA contributions made, or that will be made by April 15, 2015, for 2014 to your IRA</p>	11. <input style="width: 100px;" type="text"/>
<p>12. Enter the smallest 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: 100px;" type="text"/>

Line 33—Student loan interest deduction.

- You can take this deduction only if all of the following apply.
- You paid interest in 2014 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—Line 33](#) to figure your modified AGI.
 - You are not claimed as a dependent on someone else's (such as your parent's) 2014 tax return.

Use the [Student Loan Interest Deduction Worksheet—Line 33](#) 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 (\$3,950 for 2014), 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.

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 2014 on qualified student loans (see [Qualified student loan](#)). **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 Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) 8. _____



TIP Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. 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 \$3,950 by the total number of exemptions entered on line 7d. But use the [Deduction for Exemptions Worksheet—Line 40](#) to figure the amount, if any, to enter on line 40 if your AGI from line 37 is more than:

- \$305,050 if you checked box 6 on page 1 of Form 1040NR,
- \$254,200 if you checked box 1 or 2 on page 1 of Form 1040NR, or

- \$152,525 if you checked box 3, 4, or 5 on page 1 of Form 1040NR.



TIP 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 \$3,950 on line 40. However, if the trust's modified AGI is more than \$254,200, then fill out the [Deduction for](#)

[Exemptions Worksheet—Line 40](#) 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.

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 \$254,200. Also, skip line 1, enter \$3,950 on line 2, enter the trust's modified AGI on line 3, and enter \$254,200 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 \$3,950 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 \$3,950 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 \$254,200
- Box 3, 4, or 5, enter \$152,525
- Box 6, enter \$305,050 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% (.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).

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

Tax Table or Tax Computation Worksheet. If you are filing for an estate or trust, use the [Tax Rate Schedules](#), 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, Tax Computation Worksheet, or Tax Rate Schedules 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 \$2,000 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 2014,
2. Was age 18 at the end of 2014 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 2014 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 2014 or if neither of the child's parents was alive at the end of 2014, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1997, is considered to be age 18 at the end of 2014; a child born on January 1, 1996, is considered to be age 19 at the end of 2014; a child born on

January 1, 1991, is considered to be age 24 at the end of 2014.

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](#), later, to figure your tax 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 Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$52,800 if you checked filing status box 1 or 2.
- \$41,050 if you checked filing status box 3, 4, or 5.

- \$82,100 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.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.



Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's AGI on Form 1040NR, line 37, exceeds the child's earned income by more than \$7,250. To find out when Form 8615 must be used, see Form 8615 in the instructions for [line 42](#).

Line 44—Excess advance premium tax credit repayment. The premium tax credit helps pay premiums for health insurance purchased from the Health Insurance Marketplace. If advance payments of this credit were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments



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)?
☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.
☐ **No.** 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 \$36,900
 • Box 6, enter \$73,800 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 \$406,750
 • Box 3, 4, or 5, enter \$228,800
 • Box 6, enter \$457,600 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% (.15) 18. _____
19. Add lines 9 and 17 19. _____
20. Subtract line 19 from line 10 20. _____
21. Multiply line 20 by 20% (.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 [Tax Computation Worksheet*](#) 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 [Tax Computation Worksheet*](#) 24. _____
25. **Tax on all taxable income.** Enter the smaller of line 23 or line 24. Also include this amount on Form 1040NR, line 42 25. _____

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

were more than the premium tax credit you can claim, enter the amount, if any, from Form 8962, line 29.

If you enrolled someone who is not claimed as a dependent on your return or 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 \$30,000.
- You:
 1. Were born after January 1, 1997,
 2. Are claimed as a dependent on someone else's 2014 tax return, or
 3. Were a student (defined next).

You were a student if during any part of 5 calendar months of 2014 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, 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 [2014 Child Tax Credit Worksheet—Line 49](#) 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.



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 2014, 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. 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? <input type="checkbox"/> No. Leave line 4 blank. Enter -0- on line 5, and go to line 6. <input type="checkbox"/> 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% (.05). Enter the result.	5	
6.	Is the amount on line 1 more than the amount on line 5? <input type="checkbox"/> 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. <input type="checkbox"/> 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.*

PART 2

7. Enter the amount from Form 1040NR, line 45.

7

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.

8

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.

9

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.

10

Enter this amount on Form 1040NR, line 49.

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



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.

Line 50—Residential energy credits. Enter the total of any residential energy efficient property credit and

nonbusiness energy 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 2014.

- 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.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

Also complete Form 5695 if you only have a credit carryforward from 2013.

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2014 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You also may be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

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 these credits.

More details. For details, see Form 5695.

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 2014. 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 2013.
- 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 2014.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- 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. Enter "totalization agreement" in the search box. You also can find information at www.socialsecurity.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 IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

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

4. You were born before July 1, 1943, 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% (.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 line 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 \$1,900 or more in 2014. 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 2014 and was a student.

2. You withheld federal income tax during 2014 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 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, maids, 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:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2014, you can enter your 2014 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or sold under threat of condemnation and you did not buy a new home within 2 years.

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 of the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2014 wages and your 2014 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. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

h. 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 2014 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 2014. 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 2014, 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 amounts withheld should be shown in box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.

TIP *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 or 1042-S may be delayed for up to 6 months. See [Refund Information](#), later.

Line 63—2014 estimated tax payments. Enter any estimated federal income tax payments you made for 2014. Include any overpayment that you applied to your 2014 estimated tax from:

- Your 2013 return, or
- An amended return (Form 1040X).

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, explain all of the payments you made in 2014 and the name(s) and identifying number(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.

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.

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 Health Insurance 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 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.

TIP You may be able to deduct any debit or credit card convenience fees on your 2015 Schedule A.

Line 67—Excess social security and tier 1 RRTA tax withheld. If you

had more than one employer for 2014 and total wages of more than \$117,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,254. But if any one employer withheld more than \$7,254, 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 1040NB. 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 on line 69 to report any credit from Form 2439.

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 2014.

Refund

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

Sample Check—Lines 73b Through 73d

RUFUS MAPLE
MARY MAPLE
 123 Main Street
 Anyplace, LA 70000

PAY TO THE
 ORDER OF

ANYPLACE BANK
 Anyplace, LA 70000

For

Routing Number
 (line 73b)

Account Number
 (line 73d)

**Do not include
 the check number**

1234
 15-00000000

\$

DOLLARS

1:250250025|:202020**86** 1234

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



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 2015](#) 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 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 about it, contact the agency to which you owe the debt.

Lines 73a through 73e—Amount refunded to you. If you want to check the status of your refund just use the IRS2Go phone app or go to IRS.gov and click on *Where's My Refund*. See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2014 tax return handy so you can enter your social security 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 tax withheld on a Form 1042-S or Form 8805. If you request a refund of tax withheld on a Form 1042-S or Form 8805, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.

DIRECT DEPOSIT

Simple. Safe. Secure.

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

If you want us to directly deposit the amount shown on line 73a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 73b through 73d (if you want your refund deposited to only one account), or
- Check the box on line 73a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 73a. Draw a line through the boxes on lines 73b and 73d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name. Do not allow your tax preparer to deposit any part of your refund into his or her account. 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.

Why Use Direct Deposit?

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

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request

direct deposit. Make sure your direct deposit will be accepted.

You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2014). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2014 return during 2015 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2015.

If you designate your deposit to be for 2014, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2014. In that case, you must file an amended 2014 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2014) to a traditional IRA or Roth IRA for 2014. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2015, Pub. 590-A will have the new 2015 limits.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.publicdebt.treas.gov/index1.htm.

Form 8888. You can have your refund directly deposited into more 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.

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](#) (shown earlier), 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. For 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](#) earlier, 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 may be rejected. If any of the following apply, your direct deposit

request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 73b through 73d are crossed out or whited out.
- You file your 2014 return after December 31, 2015.
- Three direct deposits of tax refunds have already been made to your account or prepaid debit card.
- The name on your account does not match the name on the tax refund.



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 here. 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 2015 estimated tax. Enter on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2015 estimated tax.



This election to apply part or all of the amount overpaid to your 2015 estimated tax cannot be changed later.

Amount You Owe

Line 75—Amount You Owe



To save interest and penalties, pay your taxes in full by the due date of your return (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.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2015 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 TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account. Go to IRS.gov. Click on "Pay Your Tax Bill" and then "Direct Pay."
- Debit or credit card.

To pay your taxes online or for more information, go to www.irs.gov/payments.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer using Electronic Federal Tax Payment System (EFTPS).
- Debit or credit card.

Direct transfer. To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to www.irs.gov/payments.

Debit or credit card. To pay using a debit or credit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay US, Inc.
1-844-PAY-TAX-8™
(1-844-729-8298)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com

For the latest details on how to pay by phone, go to www.irs.gov/payments.

Pay by Check or Money Order

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 "2014 Form 1040NR" and your name, address, daytime phone number, and identifying number (SSN, ITIN, or EIN) 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^{xx/100}").



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2015. See [Income Tax Withholding and Estimated Tax Payments for 2015](#) in 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 your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2015. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should

consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

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 by April 15, 2015. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2015, you will be charged interest on the tax not paid by April 15, 2015. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.



If the due date is April 15, 2015, and you pay after April 15, 2015, you will be charged interest on the tax not paid by April 15, 2015.

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 2014 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 VIII only), and 8919.

Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and any 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 2013 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 2013 return and you were a U.S. citizen or resident for all of 2013.

2. The total of lines 62a through 62d, 63, 67, and 70 on your 2014 return is at least 100% of the tax shown on your 2013 return. (But see Caution, later.) Your estimated tax payments for 2014 must have been made on time and for the required amount.



If your 2013 AGI was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2014), item (2) applies only if the total of lines 62a through 62d, 63, 67, and 70 on your 2014 tax return is at least 110% of the tax shown on your 2013 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2013 return" is the amount on your 2013 Form 1040NR, line 60, minus the total of any amounts shown on lines 63 and 66 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8885, and 8919.

Also, subtract from line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and write-in tax included on line 59 from Form 8885.

When figuring the amount on line 60, include household employment taxes only if the total of lines 61a through 61d is more than zero or you would have owed the estimated tax penalty for 2013 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.



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 2014 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 (without regard to extensions) for filing your 2015 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



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

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 2014 on income connected with a U.S. trade or business. If, during 2014, 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.



See *Tax Information for Charitable Organizations* at www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations. Click the link *Tax Information for Contributors* for a searchable database of organizations eligible to receive tax-deductible charitable contributions.



Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500 if you are in the United States.

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.
- 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.



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

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your AGI limit. 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.
- 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.

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) above does not apply, you may be able to file Form 2106-EZ instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 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.

Examples of other expenses to include on line 7 are the following.

- 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 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 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:

- Casualty and theft losses of income-producing property from Form




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. 2. _____
- 

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% (.80) 4. _____
 5. Enter the amount from Form 1040NR, line 37 5. _____
 6. Enter:

- \$305,050 if you checked box 6,
 - \$254,200 if you checked box 1 or 2, or
 - \$152,525 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% (.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. _____

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.

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.

- \$305,050 if you checked box 6.
- \$254,200 if you checked box 1 or 2.
- \$152,525 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 2014. Include these gains only if you were in the United States at least 183 days during 2014.

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 and (2) payments made pursuant to a specified notional principal contract that, directly or indirectly, are contingent on or determined by

reference to, the payment of a dividend from U.S. sources. However, the IRS may determine that other payments are substantially similar to payments described in (1) and (2) above.

For more information on dividend equivalent payments, see *Dividends* in Pub. 519 and Pub. 515.

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, 2014, 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.

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)	
								%	%
1	Dividends paid by:								
a	U.S. corporations	1a		1,000					
b	Foreign corporations	1b							
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a	Winnings								
b	Losses								
11	Gambling winnings—Residents of countries other than Canada Note. Losses not allowed								
12	Other (specify) ▶								
13	Add lines 1a through 12 in columns (a) through (d)			1,000		500			
14	Multiply line 13 by rate of tax at top of each column			150		150			
15	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

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 2014 and the amount of any benefits you repaid in 2014. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1042S.

Enter 85% of the total amount from box 5 of all of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 8 of Schedule NEC. Attach a copy of each Form SSA-1042S and RRB-1042S to the front of Form 1040NR.

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 2014, 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, earlier.

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 2014. 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.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the country in which you claimed residence for tax purposes during the tax year.

Item C

If you have completed [immigration Form I-485](#) and submitted the form to the U.S. Citizenship and Immigration Services, 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 2013 on an F-1 visa as an academic student. During 2014 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 20, 2014."

Item G

Enter the dates you entered and left the United States during 2014 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.
- 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 2014, 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

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.

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.

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.

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
(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12			\$40,000

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.

If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

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).

Example. Sara is a citizen of Italy and was a resident there until September 2013, 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 2013 and plans to continue teaching through May 2015. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2015 and resume her Italian residence. For calendar year 2014, Sara earned \$40,000 from her teaching position. She completes the table in Item L on her 2014 tax return as shown in the [example](#) earlier.



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 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 periodical 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.

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(s) 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.
- For other reasons that you explained in writing to:

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

and that the IRS approved.

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 the 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.

Identity Protection PIN

For 2014, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. 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 2014 tax returns generally were sent in December 2014.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490.

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.

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(s) 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.

Income Tax Withholding and Estimated Tax Payments for 2015

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 2015 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 2015 Form 1040NR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2015 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 2015 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.

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. 4535.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit 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 1-877-777-4778. 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 can also contact the IRS through relay services such as the Federal Relay Service available at 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. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

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 www.publicdebt.treas.gov/index1.htm for information on how to make this type of gift online.



You may be able to deduct this gift on your 2015 tax return.

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.

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.

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 and click on “Get Transcript of Your Tax Records” under “Tools,”
- Use Form 4506-T or 4506T-EZ,
- If you are in the United States, call 1-800-908-9946, 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.

Death of a Taxpayer

If a taxpayer died before filing a return for 2014, 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.

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 TeleTax topic 356 or see Pub. 559, Survivors, Executors, and Administrators.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to 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 2011 return in 2015, use the address in [Where To File](#), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

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.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 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.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter “ITA” in the search box on IRS.gov 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.
- Enter “Tax Map” or “Tax Trails” in the search box for detailed information by tax topic.
- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics. See *What Is TeleTax?*, later, for a list of the topics covered.
- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can:

- Go to www.irs.gov/orderforms to place an order and have forms mailed to you.
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.

Where to file your tax return.

- See *Where To File* near the beginning of these instructions to determine where to mail your completed tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.
- The [Alternative Minimum Tax \(AMT\) Assistant](#) determines whether you may be subject to AMT.
- The [Online EIN Application](#) helps you get an Employer Identification Number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.

Understanding identity theft issues.

- Go to www.irs.gov/uac/Identity-Protection for information and videos.
- See *Secure Your Tax Records from Identity Theft* under *General Information*, earlier.

Checking on the status of a refund.

- Go to www.irs.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

Making a tax payment. 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 banking information. It's easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the "Pay Your Tax Bill" icon to make a payment using the following options.

- [Direct Pay](#) (only if you have a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

What if I can't pay now? Click on the Payments tab or the "Pay Your Tax Bill" icon on IRS.gov to find more information about these additional options.

- An [online payment agreement](#) determines if you are eligible to apply

for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.

- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

Checking the status of an amended return.

- Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

Understanding an IRS notice or letter.

- Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS.

- Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.
- If you wish to write instead of calling, please address your letter to:

Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
U.S.A.

Make sure you include your identifying number (defined in [Identifying Number](#), earlier) when you write.

Watching IRS videos. The IRS Video portal www.irsvideos.gov contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

- Taxpayers can find information on IRS.gov in the following languages.

- [Spanish](#).
- [Chinese](#).
- [Vietnamese](#).
- [Korean](#).
- [Russian](#).

- The IRS Taxpayer Assistance Centers 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, you can call 267-941-1000 (English speaking only). This number is not toll free.

Outside the United States, we will answer your tax questions and help with account problems at any of our overseas offices. You can phone or visit—just be sure to have last year's tax return, your wage and income statements, and your other tax records with you. If you wish to write instead of calling, please contact the office to obtain the mailing address.

The offices are located in the following countries.

- Frankfurt, Germany

U.S. Consulate Frankfurt
Giessener Str. 30
60435 Frankfurt am Main
Germany
Tel. {49} (69) 7535-3823

- London, England

U.S. Embassy
24 Grosvenor Square
London, W1K 6AH
United Kingdom
Tel. {44} (207) 894-0477
Fax {44} (207) 495-4224

- Paris, France

U.S. Embassy
2 avenue Gabriel
75382 Paris Cedex 08
France
Tel. {33} (1) 4312-2555
Fax {33} (1) 4312-2303

Many of our U.S. embassies and consulates abroad also offer tax forms, instructions, publications and services (but only during the tax return filing period).

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](#) 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](#) 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 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 \$135, adjusted for inflation, 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 $\frac{1}{2}$ 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 www.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? Visit IRS.gov and click on *Where's My*

Refund? 24 hours a day, 7 days a week. Information about your return will generally 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 other 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 or Form 8805 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 many services are available by phone.

- You can check the status of your refund on the free IRS2Go app.
- If you are in the United States call 1-800-829-1954 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 www.irs.gov/espanol and 1-800-829-1954.

What Is TeleTax?

You can use TeleTax to read or listen to pre-recorded messages on various tax topics. All topics are available in Spanish.

Topics by Internet

TeleTax topics are available at www.irs.gov/taxtopics. Click on the link for the number of the topic you want to read.

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear and call 1-800-829-4777. Have paper and pencil handy to take notes.

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

Estimates of Taxpayer Burden

The following table shows burden estimates as of November 2014, for taxpayers filing a 2014 Form 1040NR tax return.

Form	Average Time Burden (Hours)	Average Cost*
1040NR	14	\$220

*Dollars rounded to the nearest \$10.

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 www.irs.gov/formspubs. Select "Give us feedback"

under "More Information." Or you can send your comments to:

Internal Revenue Service
Tax Forms and Publications
Division
1111 Constitution Ave. NW,
IR-6526
Washington, DC 20224
U.S.A.

Do not send your return to this address. 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 14 hours, with an average cost of \$220 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.

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. Our 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 Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our 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](#). Your local advocate's number is in your local directory and at taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

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. Our 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 us at irs.gov/sams.

Low Income Taxpayer Clinics Help Taxpayers

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 www.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 www.improveirs.org or 1-888-912-1227 (toll-free).

2014 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 widow(er). 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 widow(er) and reads down the column. The amount shown where the taxable income line and filing status column meet is \$2,891. 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
Your tax is—				
25,200	25,250	3,330	2,876	3,330
25,250	25,300	3,338	2,884	3,338
25,300	25,350	3,345	2,891	3,345
25,350	25,400	3,353	2,899	3,353

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—				
1,000					2,000					2,000				
0	5	0	0	0	1,000	1,025	101	101	101	2,000	2,025	201	201	201
5	15	1	1	1	1,025	1,050	104	104	104	2,025	2,050	204	204	204
15	25	2	2	2	1,050	1,075	106	106	106	2,050	2,075	206	206	206
25	50	4	4	4	1,075	1,100	109	109	109	2,075	2,100	209	209	209
50	75	6	6	6	1,100	1,125	111	111	111	2,100	2,125	211	211	211
75	100	9	9	9	1,125	1,150	114	114	114	2,125	2,150	214	214	214
100	125	11	11	11	1,150	1,175	116	116	116	2,150	2,175	216	216	216
125	150	14	14	14	1,175	1,200	119	119	119	2,175	2,200	219	219	219
150	175	16	16	16	1,200	1,225	121	121	121	2,200	2,225	221	221	221
175	200	19	19	19	1,225	1,250	124	124	124	2,225	2,250	224	224	224
200	225	21	21	21	1,250	1,275	126	126	126	2,250	2,275	226	226	226
225	250	24	24	24	1,275	1,300	129	129	129	2,275	2,300	229	229	229
250	275	26	26	26	1,300	1,325	131	131	131	2,300	2,325	231	231	231
275	300	29	29	29	1,325	1,350	134	134	134	2,325	2,350	234	234	234
300	325	31	31	31	1,350	1,375	136	136	136	2,350	2,375	236	236	236
325	350	34	34	34	1,375	1,400	139	139	139	2,375	2,400	239	239	239
350	375	36	36	36	1,400	1,425	141	141	141	2,400	2,425	241	241	241
375	400	39	39	39	1,425	1,450	144	144	144	2,425	2,450	244	244	244
400	425	41	41	41	1,450	1,475	146	146	146	2,450	2,475	246	246	246
425	450	44	44	44	1,475	1,500	149	149	149	2,475	2,500	249	249	249
450	475	46	46	46	1,500	1,525	151	151	151	2,500	2,525	251	251	251
475	500	49	49	49	1,525	1,550	154	154	154	2,525	2,550	254	254	254
500	525	51	51	51	1,550	1,575	156	156	156	2,550	2,575	256	256	256
525	550	54	54	54	1,575	1,600	159	159	159	2,575	2,600	259	259	259
550	575	56	56	56	1,600	1,625	161	161	161	2,600	2,625	261	261	261
575	600	59	59	59	1,625	1,650	164	164	164	2,625	2,650	264	264	264
600	625	61	61	61	1,650	1,675	166	166	166	2,650	2,675	266	266	266
625	650	64	64	64	1,675	1,700	169	169	169	2,675	2,700	269	269	269
650	675	66	66	66	1,700	1,725	171	171	171	2,700	2,725	271	271	271
675	700	69	69	69	1,725	1,750	174	174	174	2,725	2,750	274	274	274
700	725	71	71	71	1,750	1,775	176	176	176	2,750	2,775	276	276	276
725	750	74	74	74	1,775	1,800	179	179	179	2,775	2,800	279	279	279
750	775	76	76	76	1,800	1,825	181	181	181	2,800	2,825	281	281	281
775	800	79	79	79	1,825	1,850	184	184	184	2,825	2,850	284	284	284
800	825	81	81	81	1,850	1,875	186	186	186	2,850	2,875	286	286	286
825	850	84	84	84	1,875	1,900	189	189	189	2,875	2,900	289	289	289
850	875	86	86	86	1,900	1,925	191	191	191	2,900	2,925	291	291	291
875	900	89	89	89	1,925	1,950	194	194	194	2,925	2,950	294	294	294
900	925	91	91	91	1,950	1,975	196	196	196	2,950	2,975	296	296	296
925	950	94	94	94	1,975	2,000	199	199	199	2,975	3,000	299	299	299

(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—				
3,000					6,000					9,000				
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	915	913	915
3,150	3,200	318	318	318	6,150	6,200	618	618	618	9,150	9,200	923	918	923
3,200	3,250	323	323	323	6,200	6,250	623	623	623	9,200	9,250	930	923	930
3,250	3,300	328	328	328	6,250	6,300	628	628	628	9,250	9,300	938	928	938
3,300	3,350	333	333	333	6,300	6,350	633	633	633	9,300	9,350	945	933	945
3,350	3,400	338	338	338	6,350	6,400	638	638	638	9,350	9,400	953	938	953
3,400	3,450	343	343	343	6,400	6,450	643	643	643	9,400	9,450	960	943	960
3,450	3,500	348	348	348	6,450	6,500	648	648	648	9,450	9,500	968	948	968
3,500	3,550	353	353	353	6,500	6,550	653	653	653	9,500	9,550	975	953	975
3,550	3,600	358	358	358	6,550	6,600	658	658	658	9,550	9,600	983	958	983
3,600	3,650	363	363	363	6,600	6,650	663	663	663	9,600	9,650	990	963	990
3,650	3,700	368	368	368	6,650	6,700	668	668	668	9,650	9,700	998	968	998
3,700	3,750	373	373	373	6,700	6,750	673	673	673	9,700	9,750	1,005	973	1,005
3,750	3,800	378	378	378	6,750	6,800	678	678	678	9,750	9,800	1,013	978	1,013
3,800	3,850	383	383	383	6,800	6,850	683	683	683	9,800	9,850	1,020	983	1,020
3,850	3,900	388	388	388	6,850	6,900	688	688	688	9,850	9,900	1,028	988	1,028
3,900	3,950	393	393	393	6,900	6,950	693	693	693	9,900	9,950	1,035	993	1,035
3,950	4,000	398	398	398	6,950	7,000	698	698	698	9,950	10,000	1,043	998	1,043
4,000					7,000					10,000				
4,000	4,050	403	403	403	7,000	7,050	703	703	703	10,000	10,050	1,050	1,003	1,050
4,050	4,100	408	408	408	7,050	7,100	708	708	708	10,050	10,100	1,058	1,008	1,058
4,100	4,150	413	413	413	7,100	7,150	713	713	713	10,100	10,150	1,065	1,013	1,065
4,150	4,200	418	418	418	7,150	7,200	718	718	718	10,150	10,200	1,073	1,018	1,073
4,200	4,250	423	423	423	7,200	7,250	723	723	723	10,200	10,250	1,080	1,023	1,080
4,250	4,300	428	428	428	7,250	7,300	728	728	728	10,250	10,300	1,088	1,028	1,088
4,300	4,350	433	433	433	7,300	7,350	733	733	733	10,300	10,350	1,095	1,033	1,095
4,350	4,400	438	438	438	7,350	7,400	738	738	738	10,350	10,400	1,103	1,038	1,103
4,400	4,450	443	443	443	7,400	7,450	743	743	743	10,400	10,450	1,110	1,043	1,110
4,450	4,500	448	448	448	7,450	7,500	748	748	748	10,450	10,500	1,118	1,048	1,118
4,500	4,550	453	453	453	7,500	7,550	753	753	753	10,500	10,550	1,125	1,053	1,125
4,550	4,600	458	458	458	7,550	7,600	758	758	758	10,550	10,600	1,133	1,058	1,133
4,600	4,650	463	463	463	7,600	7,650	763	763	763	10,600	10,650	1,140	1,063	1,140
4,650	4,700	468	468	468	7,650	7,700	768	768	768	10,650	10,700	1,148	1,068	1,148
4,700	4,750	473	473	473	7,700	7,750	773	773	773	10,700	10,750	1,155	1,073	1,155
4,750	4,800	478	478	478	7,750	7,800	778	778	778	10,750	10,800	1,163	1,078	1,163
4,800	4,850	483	483	483	7,800	7,850	783	783	783	10,800	10,850	1,170	1,083	1,170
4,850	4,900	488	488	488	7,850	7,900	788	788	788	10,850	10,900	1,178	1,088	1,178
4,900	4,950	493	493	493	7,900	7,950	793	793	793	10,900	10,950	1,185	1,093	1,185
4,950	5,000	498	498	498	7,950	8,000	798	798	798	10,950	11,000	1,193	1,098	1,193
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	803	803	803	11,000	11,050	1,200	1,103	1,200
5,050	5,100	508	508	508	8,050	8,100	808	808	808	11,050	11,100	1,208	1,108	1,208
5,100	5,150	513	513	513	8,100	8,150	813	813	813	11,100	11,150	1,215	1,113	1,215
5,150	5,200	518	518	518	8,150	8,200	818	818	818	11,150	11,200	1,223	1,118	1,223
5,200	5,250	523	523	523	8,200	8,250	823	823	823	11,200	11,250	1,230	1,123	1,230
5,250	5,300	528	528	528	8,250	8,300	828	828	828	11,250	11,300	1,238	1,128	1,238
5,300	5,350	533	533	533	8,300	8,350	833	833	833	11,300	11,350	1,245	1,133	1,245
5,350	5,400	538	538	538	8,350	8,400	838	838	838	11,350	11,400	1,253	1,138	1,253
5,400	5,450	543	543	543	8,400	8,450	843	843	843	11,400	11,450	1,260	1,143	1,260
5,450	5,500	548	548	548	8,450	8,500	848	848	848	11,450	11,500	1,268	1,148	1,268
5,500	5,550	553	553	553	8,500	8,550	853	853	853	11,500	11,550	1,275	1,153	1,275
5,550	5,600	558	558	558	8,550	8,600	858	858	858	11,550	11,600	1,283	1,158	1,283
5,600	5,650	563	563	563	8,600	8,650	863	863	863	11,600	11,650	1,290	1,163	1,290
5,650	5,700	568	568	568	8,650	8,700	868	868	868	11,650	11,700	1,298	1,168	1,298
5,700	5,750	573	573	573	8,700	8,750	873	873	873	11,700	11,750	1,305	1,173	1,305
5,750	5,800	578	578	578	8,750	8,800	878	878	878	11,750	11,800	1,313	1,178	1,313
5,800	5,850	583	583	583	8,800	8,850	883	883	883	11,800	11,850	1,320	1,183	1,320
5,850	5,900	588	588	588	8,850	8,900	888	888	888	11,850	11,900	1,328	1,188	1,328
5,900	5,950	593	593	593	8,900	8,950	893	893	893	11,900	11,950	1,335	1,193	1,335
5,950	6,000	598	598	598	8,950	9,000	898	898	898	11,950	12,000	1,343	1,198	1,343

(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—				
12,000					15,000					18,000				
12,000	12,050	1,350	1,203	1,350	15,000	15,050	1,800	1,503	1,800	18,000	18,050	2,250	1,803	2,250
12,050	12,100	1,358	1,208	1,358	15,050	15,100	1,808	1,508	1,808	18,050	18,100	2,258	1,808	2,258
12,100	12,150	1,365	1,213	1,365	15,100	15,150	1,815	1,513	1,815	18,100	18,150	2,265	1,813	2,265
12,150	12,200	1,373	1,218	1,373	15,150	15,200	1,823	1,518	1,823	18,150	18,200	2,273	1,819	2,273
12,200	12,250	1,380	1,223	1,380	15,200	15,250	1,830	1,523	1,830	18,200	18,250	2,280	1,826	2,280
12,250	12,300	1,388	1,228	1,388	15,250	15,300	1,838	1,528	1,838	18,250	18,300	2,288	1,834	2,288
12,300	12,350	1,395	1,233	1,395	15,300	15,350	1,845	1,533	1,845	18,300	18,350	2,295	1,841	2,295
12,350	12,400	1,403	1,238	1,403	15,350	15,400	1,853	1,538	1,853	18,350	18,400	2,303	1,849	2,303
12,400	12,450	1,410	1,243	1,410	15,400	15,450	1,860	1,543	1,860	18,400	18,450	2,310	1,856	2,310
12,450	12,500	1,418	1,248	1,418	15,450	15,500	1,868	1,548	1,868	18,450	18,500	2,318	1,864	2,318
12,500	12,550	1,425	1,253	1,425	15,500	15,550	1,875	1,553	1,875	18,500	18,550	2,325	1,871	2,325
12,550	12,600	1,433	1,258	1,433	15,550	15,600	1,883	1,558	1,883	18,550	18,600	2,333	1,879	2,333
12,600	12,650	1,440	1,263	1,440	15,600	15,650	1,890	1,563	1,890	18,600	18,650	2,340	1,886	2,340
12,650	12,700	1,448	1,268	1,448	15,650	15,700	1,898	1,568	1,898	18,650	18,700	2,348	1,894	2,348
12,700	12,750	1,455	1,273	1,455	15,700	15,750	1,905	1,573	1,905	18,700	18,750	2,355	1,901	2,355
12,750	12,800	1,463	1,278	1,463	15,750	15,800	1,913	1,578	1,913	18,750	18,800	2,363	1,909	2,363
12,800	12,850	1,470	1,283	1,470	15,800	15,850	1,920	1,583	1,920	18,800	18,850	2,370	1,916	2,370
12,850	12,900	1,478	1,288	1,478	15,850	15,900	1,928	1,588	1,928	18,850	18,900	2,378	1,924	2,378
12,900	12,950	1,485	1,293	1,485	15,900	15,950	1,935	1,593	1,935	18,900	18,950	2,385	1,931	2,385
12,950	13,000	1,493	1,298	1,493	15,950	16,000	1,943	1,598	1,943	18,950	19,000	2,393	1,939	2,393
13,000					16,000					19,000				
13,000	13,050	1,500	1,303	1,500	16,000	16,050	1,950	1,603	1,950	19,000	19,050	2,400	1,946	2,400
13,050	13,100	1,508	1,308	1,508	16,050	16,100	1,958	1,608	1,958	19,050	19,100	2,408	1,954	2,408
13,100	13,150	1,515	1,313	1,515	16,100	16,150	1,965	1,613	1,965	19,100	19,150	2,415	1,961	2,415
13,150	13,200	1,523	1,318	1,523	16,150	16,200	1,973	1,618	1,973	19,150	19,200	2,423	1,969	2,423
13,200	13,250	1,530	1,323	1,530	16,200	16,250	1,980	1,623	1,980	19,200	19,250	2,430	1,976	2,430
13,250	13,300	1,538	1,328	1,538	16,250	16,300	1,988	1,628	1,988	19,250	19,300	2,438	1,984	2,438
13,300	13,350	1,545	1,333	1,545	16,300	16,350	1,995	1,633	1,995	19,300	19,350	2,445	1,991	2,445
13,350	13,400	1,553	1,338	1,553	16,350	16,400	2,003	1,638	2,003	19,350	19,400	2,453	1,999	2,453
13,400	13,450	1,560	1,343	1,560	16,400	16,450	2,010	1,643	2,010	19,400	19,450	2,460	2,006	2,460
13,450	13,500	1,568	1,348	1,568	16,450	16,500	2,018	1,648	2,018	19,450	19,500	2,468	2,014	2,468
13,500	13,550	1,575	1,353	1,575	16,500	16,550	2,025	1,653	2,025	19,500	19,550	2,475	2,021	2,475
13,550	13,600	1,583	1,358	1,583	16,550	16,600	2,033	1,658	2,033	19,550	19,600	2,483	2,029	2,483
13,600	13,650	1,590	1,363	1,590	16,600	16,650	2,040	1,663	2,040	19,600	19,650	2,490	2,036	2,490
13,650	13,700	1,598	1,368	1,598	16,650	16,700	2,048	1,668	2,048	19,650	19,700	2,498	2,044	2,498
13,700	13,750	1,605	1,373	1,605	16,700	16,750	2,055	1,673	2,055	19,700	19,750	2,505	2,051	2,505
13,750	13,800	1,613	1,378	1,613	16,750	16,800	2,063	1,678	2,063	19,750	19,800	2,513	2,059	2,513
13,800	13,850	1,620	1,383	1,620	16,800	16,850	2,070	1,683	2,070	19,800	19,850	2,520	2,066	2,520
13,850	13,900	1,628	1,388	1,628	16,850	16,900	2,078	1,688	2,078	19,850	19,900	2,528	2,074	2,528
13,900	13,950	1,635	1,393	1,635	16,900	16,950	2,085	1,693	2,085	19,900	19,950	2,535	2,081	2,535
13,950	14,000	1,643	1,398	1,643	16,950	17,000	2,093	1,698	2,093	19,950	20,000	2,543	2,089	2,543
14,000					17,000					20,000				
14,000	14,050	1,650	1,403	1,650	17,000	17,050	2,100	1,703	2,100	20,000	20,050	2,550	2,096	2,550
14,050	14,100	1,658	1,408	1,658	17,050	17,100	2,108	1,708	2,108	20,050	20,100	2,558	2,104	2,558
14,100	14,150	1,665	1,413	1,665	17,100	17,150	2,115	1,713	2,115	20,100	20,150	2,565	2,111	2,565
14,150	14,200	1,673	1,418	1,673	17,150	17,200	2,123	1,718	2,123	20,150	20,200	2,573	2,119	2,573
14,200	14,250	1,680	1,423	1,680	17,200	17,250	2,130	1,723	2,130	20,200	20,250	2,580	2,126	2,580
14,250	14,300	1,688	1,428	1,688	17,250	17,300	2,138	1,728	2,138	20,250	20,300	2,588	2,134	2,588
14,300	14,350	1,695	1,433	1,695	17,300	17,350	2,145	1,733	2,145	20,300	20,350	2,595	2,141	2,595
14,350	14,400	1,703	1,438	1,703	17,350	17,400	2,153	1,738	2,153	20,350	20,400	2,603	2,149	2,603
14,400	14,450	1,710	1,443	1,710	17,400	17,450	2,160	1,743	2,160	20,400	20,450	2,610	2,156	2,610
14,450	14,500	1,718	1,448	1,718	17,450	17,500	2,168	1,748	2,168	20,450	20,500	2,618	2,164	2,618
14,500	14,550	1,725	1,453	1,725	17,500	17,550	2,175	1,753	2,175	20,500	20,550	2,625	2,171	2,625
14,550	14,600	1,733	1,458	1,733	17,550	17,600	2,183	1,758	2,183	20,550	20,600	2,633	2,179	2,633
14,600	14,650	1,740	1,463	1,740	17,600	17,650	2,190	1,763	2,190	20,600	20,650	2,640	2,186	2,640
14,650	14,700	1,748	1,468	1,748	17,650	17,700	2,198	1,768	2,198	20,650	20,700	2,648	2,194	2,648
14,700	14,750	1,755	1,473	1,755	17,700	17,750	2,205	1,773	2,205	20,700	20,750	2,655	2,201	2,655
14,750	14,800	1,763	1,478	1,763	17,750	17,800	2,213	1,778	2,213	20,750	20,800	2,663	2,209	2,663
14,800	14,850	1,770	1,483	1,770	17,800	17,850	2,220	1,783	2,220	20,800	20,850	2,670	2,216	2,670
14,850	14,900	1,778	1,488	1,778	17,850	17,900	2,228	1,788	2,228	20,850	20,900	2,678	2,224	2,678
14,900	14,950	1,785	1,493	1,785	17,900	17,950	2,235	1,793	2,235	20,900	20,950	2,685	2,231	2,685
14,950	15,000	1,793	1,498	1,793	17,950	18,000	2,243	1,798	2,243	20,950	21,000	2,693	2,239	2,693

(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—				
21,000					24,000					27,000				
21,000	21,050	2,700	2,246	2,700	24,000	24,050	3,150	2,696	3,150	27,000	27,050	3,600	3,146	3,600
21,050	21,100	2,708	2,254	2,708	24,050	24,100	3,158	2,704	3,158	27,050	27,100	3,608	3,154	3,608
21,100	21,150	2,715	2,261	2,715	24,100	24,150	3,165	2,711	3,165	27,100	27,150	3,615	3,161	3,615
21,150	21,200	2,723	2,269	2,723	24,150	24,200	3,173	2,719	3,173	27,150	27,200	3,623	3,169	3,623
21,200	21,250	2,730	2,276	2,730	24,200	24,250	3,180	2,726	3,180	27,200	27,250	3,630	3,176	3,630
21,250	21,300	2,738	2,284	2,738	24,250	24,300	3,188	2,734	3,188	27,250	27,300	3,638	3,184	3,638
21,300	21,350	2,745	2,291	2,745	24,300	24,350	3,195	2,741	3,195	27,300	27,350	3,645	3,191	3,645
21,350	21,400	2,753	2,299	2,753	24,350	24,400	3,203	2,749	3,203	27,350	27,400	3,653	3,199	3,653
21,400	21,450	2,760	2,306	2,760	24,400	24,450	3,210	2,756	3,210	27,400	27,450	3,660	3,206	3,660
21,450	21,500	2,768	2,314	2,768	24,450	24,500	3,218	2,764	3,218	27,450	27,500	3,668	3,214	3,668
21,500	21,550	2,775	2,321	2,775	24,500	24,550	3,225	2,771	3,225	27,500	27,550	3,675	3,221	3,675
21,550	21,600	2,783	2,329	2,783	24,550	24,600	3,233	2,779	3,233	27,550	27,600	3,683	3,229	3,683
21,600	21,650	2,790	2,336	2,790	24,600	24,650	3,240	2,786	3,240	27,600	27,650	3,690	3,236	3,690
21,650	21,700	2,798	2,344	2,798	24,650	24,700	3,248	2,794	3,248	27,650	27,700	3,698	3,244	3,698
21,700	21,750	2,805	2,351	2,805	24,700	24,750	3,255	2,801	3,255	27,700	27,750	3,705	3,251	3,705
21,750	21,800	2,813	2,359	2,813	24,750	24,800	3,263	2,809	3,263	27,750	27,800	3,713	3,259	3,713
21,800	21,850	2,820	2,366	2,820	24,800	24,850	3,270	2,816	3,270	27,800	27,850	3,720	3,266	3,720
21,850	21,900	2,828	2,374	2,828	24,850	24,900	3,278	2,824	3,278	27,850	27,900	3,728	3,274	3,728
21,900	21,950	2,835	2,381	2,835	24,900	24,950	3,285	2,831	3,285	27,900	27,950	3,735	3,281	3,735
21,950	22,000	2,843	2,389	2,843	24,950	25,000	3,293	2,839	3,293	27,950	28,000	3,743	3,289	3,743
22,000					25,000					28,000				
22,000	22,050	2,850	2,396	2,850	25,000	25,050	3,300	2,846	3,300	28,000	28,050	3,750	3,296	3,750
22,050	22,100	2,858	2,404	2,858	25,050	25,100	3,308	2,854	3,308	28,050	28,100	3,758	3,304	3,758
22,100	22,150	2,865	2,411	2,865	25,100	25,150	3,315	2,861	3,315	28,100	28,150	3,765	3,311	3,765
22,150	22,200	2,873	2,419	2,873	25,150	25,200	3,323	2,869	3,323	28,150	28,200	3,773	3,319	3,773
22,200	22,250	2,880	2,426	2,880	25,200	25,250	3,330	2,876	3,330	28,200	28,250	3,780	3,326	3,780
22,250	22,300	2,888	2,434	2,888	25,250	25,300	3,338	2,884	3,338	28,250	28,300	3,788	3,334	3,788
22,300	22,350	2,895	2,441	2,895	25,300	25,350	3,345	2,891	3,345	28,300	28,350	3,795	3,341	3,795
22,350	22,400	2,903	2,449	2,903	25,350	25,400	3,353	2,899	3,353	28,350	28,400	3,803	3,349	3,803
22,400	22,450	2,910	2,456	2,910	25,400	25,450	3,360	2,906	3,360	28,400	28,450	3,810	3,356	3,810
22,450	22,500	2,918	2,464	2,918	25,450	25,500	3,368	2,914	3,368	28,450	28,500	3,818	3,364	3,818
22,500	22,550	2,925	2,471	2,925	25,500	25,550	3,375	2,921	3,375	28,500	28,550	3,825	3,371	3,825
22,550	22,600	2,933	2,479	2,933	25,550	25,600	3,383	2,929	3,383	28,550	28,600	3,833	3,379	3,833
22,600	22,650	2,940	2,486	2,940	25,600	25,650	3,390	2,936	3,390	28,600	28,650	3,840	3,386	3,840
22,650	22,700	2,948	2,494	2,948	25,650	25,700	3,398	2,944	3,398	28,650	28,700	3,848	3,394	3,848
22,700	22,750	2,955	2,501	2,955	25,700	25,750	3,405	2,951	3,405	28,700	28,750	3,855	3,401	3,855
22,750	22,800	2,963	2,509	2,963	25,750	25,800	3,413	2,959	3,413	28,750	28,800	3,863	3,409	3,863
22,800	22,850	2,970	2,516	2,970	25,800	25,850	3,420	2,966	3,420	28,800	28,850	3,870	3,416	3,870
22,850	22,900	2,978	2,524	2,978	25,850	25,900	3,428	2,974	3,428	28,850	28,900	3,878	3,424	3,878
22,900	22,950	2,985	2,531	2,985	25,900	25,950	3,435	2,981	3,435	28,900	28,950	3,885	3,431	3,885
22,950	23,000	2,993	2,539	2,993	25,950	26,000	3,443	2,989	3,443	28,950	29,000	3,893	3,439	3,893
23,000					26,000					29,000				
23,000	23,050	3,000	2,546	3,000	26,000	26,050	3,450	2,996	3,450	29,000	29,050	3,900	3,446	3,900
23,050	23,100	3,008	2,554	3,008	26,050	26,100	3,458	3,004	3,458	29,050	29,100	3,908	3,454	3,908
23,100	23,150	3,015	2,561	3,015	26,100	26,150	3,465	3,011	3,465	29,100	29,150	3,915	3,461	3,915
23,150	23,200	3,023	2,569	3,023	26,150	26,200	3,473	3,019	3,473	29,150	29,200	3,923	3,469	3,923
23,200	23,250	3,030	2,576	3,030	26,200	26,250	3,480	3,026	3,480	29,200	29,250	3,930	3,476	3,930
23,250	23,300	3,038	2,584	3,038	26,250	26,300	3,488	3,034	3,488	29,250	29,300	3,938	3,484	3,938
23,300	23,350	3,045	2,591	3,045	26,300	26,350	3,495	3,041	3,495	29,300	29,350	3,945	3,491	3,945
23,350	23,400	3,053	2,599	3,053	26,350	26,400	3,503	3,049	3,503	29,350	29,400	3,953	3,499	3,953
23,400	23,450	3,060	2,606	3,060	26,400	26,450	3,510	3,056	3,510	29,400	29,450	3,960	3,506	3,960
23,450	23,500	3,068	2,614	3,068	26,450	26,500	3,518	3,064	3,518	29,450	29,500	3,968	3,514	3,968
23,500	23,550	3,075	2,621	3,075	26,500	26,550	3,525	3,071	3,525	29,500	29,550	3,975	3,521	3,975
23,550	23,600	3,083	2,629	3,083	26,550	26,600	3,533	3,079	3,533	29,550	29,600	3,983	3,529	3,983
23,600	23,650	3,090	2,636	3,090	26,600	26,650	3,540	3,086	3,540	29,600	29,650	3,990	3,536	3,990
23,650	23,700	3,098	2,644	3,098	26,650	26,700	3,548	3,094	3,548	29,650	29,700	3,998	3,544	3,998
23,700	23,750	3,105	2,651	3,105	26,700	26,750	3,555	3,101	3,555	29,700	29,750	4,005	3,551	4,005
23,750	23,800	3,113	2,659	3,113	26,750	26,800	3,563	3,109	3,563	29,750	29,800	4,013	3,559	4,013
23,800	23,850	3,120	2,666	3,120	26,800	26,850	3,570	3,116	3,570	29,800	29,850	4,020	3,566	4,020
23,850	23,900	3,128	2,674	3,128	26,850	26,900	3,578	3,124	3,578	29,850	29,900	4,028	3,574	4,028
23,900	23,950	3,135	2,681	3,135	26,900	26,950	3,585	3,131	3,585	29,900	29,950	4,035	3,581	4,035
23,950	24,000	3,143	2,689	3,143	26,950	27,000	3,593	3,139	3,593	29,950	30,000	4,043	3,589	4,043

(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—				
30,000					33,000					36,000				
30,000	30,050	4,050	3,596	4,050	33,000	33,050	4,500	4,046	4,500	36,000	36,050	4,950	4,496	4,950
30,050	30,100	4,058	3,604	4,058	33,050	33,100	4,508	4,054	4,508	36,050	36,100	4,958	4,504	4,958
30,100	30,150	4,065	3,611	4,065	33,100	33,150	4,515	4,061	4,515	36,100	36,150	4,965	4,511	4,965
30,150	30,200	4,073	3,619	4,073	33,150	33,200	4,523	4,069	4,523	36,150	36,200	4,973	4,519	4,973
30,200	30,250	4,080	3,626	4,080	33,200	33,250	4,530	4,076	4,530	36,200	36,250	4,980	4,526	4,980
30,250	30,300	4,088	3,634	4,088	33,250	33,300	4,538	4,084	4,538	36,250	36,300	4,988	4,534	4,988
30,300	30,350	4,095	3,641	4,095	33,300	33,350	4,545	4,091	4,545	36,300	36,350	4,995	4,541	4,995
30,350	30,400	4,103	3,649	4,103	33,350	33,400	4,553	4,099	4,553	36,350	36,400	5,003	4,549	5,003
30,400	30,450	4,110	3,656	4,110	33,400	33,450	4,560	4,106	4,560	36,400	36,450	5,010	4,556	5,010
30,450	30,500	4,118	3,664	4,118	33,450	33,500	4,568	4,114	4,568	36,450	36,500	5,018	4,564	5,018
30,500	30,550	4,125	3,671	4,125	33,500	33,550	4,575	4,121	4,575	36,500	36,550	5,025	4,571	5,025
30,550	30,600	4,133	3,679	4,133	33,550	33,600	4,583	4,129	4,583	36,550	36,600	5,033	4,579	5,033
30,600	30,650	4,140	3,686	4,140	33,600	33,650	4,590	4,136	4,590	36,600	36,650	5,040	4,586	5,040
30,650	30,700	4,148	3,694	4,148	33,650	33,700	4,598	4,144	4,598	36,650	36,700	5,048	4,594	5,048
30,700	30,750	4,155	3,701	4,155	33,700	33,750	4,605	4,151	4,605	36,700	36,750	5,055	4,601	5,055
30,750	30,800	4,163	3,709	4,163	33,750	33,800	4,613	4,159	4,613	36,750	36,800	5,063	4,609	5,063
30,800	30,850	4,170	3,716	4,170	33,800	33,850	4,620	4,166	4,620	36,800	36,850	5,070	4,616	5,070
30,850	30,900	4,178	3,724	4,178	33,850	33,900	4,628	4,174	4,628	36,850	36,900	5,078	4,624	5,078
30,900	30,950	4,185	3,731	4,185	33,900	33,950	4,635	4,181	4,635	36,900	36,950	5,088	4,631	5,088
30,950	31,000	4,193	3,739	4,193	33,950	34,000	4,643	4,189	4,643	36,950	37,000	5,100	4,639	5,100
31,000					34,000					37,000				
31,000	31,050	4,200	3,746	4,200	34,000	34,050	4,650	4,196	4,650	37,000	37,050	5,113	4,646	5,113
31,050	31,100	4,208	3,754	4,208	34,050	34,100	4,658	4,204	4,658	37,050	37,100	5,125	4,654	5,125
31,100	31,150	4,215	3,761	4,215	34,100	34,150	4,665	4,211	4,665	37,100	37,150	5,138	4,661	5,138
31,150	31,200	4,223	3,769	4,223	34,150	34,200	4,673	4,219	4,673	37,150	37,200	5,150	4,669	5,150
31,200	31,250	4,230	3,776	4,230	34,200	34,250	4,680	4,226	4,680	37,200	37,250	5,163	4,676	5,163
31,250	31,300	4,238	3,784	4,238	34,250	34,300	4,688	4,234	4,688	37,250	37,300	5,175	4,684	5,175
31,300	31,350	4,245	3,791	4,245	34,300	34,350	4,695	4,241	4,695	37,300	37,350	5,188	4,691	5,188
31,350	31,400	4,253	3,799	4,253	34,350	34,400	4,703	4,249	4,703	37,350	37,400	5,200	4,699	5,200
31,400	31,450	4,260	3,806	4,260	34,400	34,450	4,710	4,256	4,710	37,400	37,450	5,213	4,706	5,213
31,450	31,500	4,268	3,814	4,268	34,450	34,500	4,718	4,264	4,718	37,450	37,500	5,225	4,714	5,225
31,500	31,550	4,275	3,821	4,275	34,500	34,550	4,725	4,271	4,725	37,500	37,550	5,238	4,721	5,238
31,550	31,600	4,283	3,829	4,283	34,550	34,600	4,733	4,279	4,733	37,550	37,600	5,250	4,729	5,250
31,600	31,650	4,290	3,836	4,290	34,600	34,650	4,740	4,286	4,740	37,600	37,650	5,263	4,736	5,263
31,650	31,700	4,298	3,844	4,298	34,650	34,700	4,748	4,294	4,748	37,650	37,700	5,275	4,744	5,275
31,700	31,750	4,305	3,851	4,305	34,700	34,750	4,755	4,301	4,755	37,700	37,750	5,288	4,751	5,288
31,750	31,800	4,313	3,859	4,313	34,750	34,800	4,763	4,309	4,763	37,750	37,800	5,300	4,759	5,300
31,800	31,850	4,320	3,866	4,320	34,800	34,850	4,770	4,316	4,770	37,800	37,850	5,313	4,766	5,313
31,850	31,900	4,328	3,874	4,328	34,850	34,900	4,778	4,324	4,778	37,850	37,900	5,325	4,774	5,325
31,900	31,950	4,335	3,881	4,335	34,900	34,950	4,785	4,331	4,785	37,900	37,950	5,338	4,781	5,338
31,950	32,000	4,343	3,889	4,343	34,950	35,000	4,793	4,339	4,793	37,950	38,000	5,350	4,789	5,350
32,000					35,000					38,000				
32,000	32,050	4,350	3,896	4,350	35,000	35,050	4,800	4,346	4,800	38,000	38,050	5,363	4,796	5,363
32,050	32,100	4,358	3,904	4,358	35,050	35,100	4,808	4,354	4,808	38,050	38,100	5,375	4,804	5,375
32,100	32,150	4,365	3,911	4,365	35,100	35,150	4,815	4,361	4,815	38,100	38,150	5,388	4,811	5,388
32,150	32,200	4,373	3,919	4,373	35,150	35,200	4,823	4,369	4,823	38,150	38,200	5,400	4,819	5,400
32,200	32,250	4,380	3,926	4,380	35,200	35,250	4,830	4,376	4,830	38,200	38,250	5,413	4,826	5,413
32,250	32,300	4,388	3,934	4,388	35,250	35,300	4,838	4,384	4,838	38,250	38,300	5,425	4,834	5,425
32,300	32,350	4,395	3,941	4,395	35,300	35,350	4,845	4,391	4,845	38,300	38,350	5,438	4,841	5,438
32,350	32,400	4,403	3,949	4,403	35,350	35,400	4,853	4,399	4,853	38,350	38,400	5,450	4,849	5,450
32,400	32,450	4,410	3,956	4,410	35,400	35,450	4,860	4,406	4,860	38,400	38,450	5,463	4,856	5,463
32,450	32,500	4,418	3,964	4,418	35,450	35,500	4,868	4,414	4,868	38,450	38,500	5,475	4,864	5,475
32,500	32,550	4,425	3,971	4,425	35,500	35,550	4,875	4,421	4,875	38,500	38,550	5,488	4,871	5,488
32,550	32,600	4,433	3,979	4,433	35,550	35,600	4,883	4,429	4,883	38,550	38,600	5,500	4,879	5,500
32,600	32,650	4,440	3,986	4,440	35,600	35,650	4,890	4,436	4,890	38,600	38,650	5,513	4,886	5,513
32,650	32,700	4,448	3,994	4,448	35,650	35,700	4,898	4,444	4,898	38,650	38,700	5,525	4,894	5,525
32,700	32,750	4,455	4,001	4,455	35,700	35,750	4,905	4,451	4,905	38,700	38,750	5,538	4,901	5,538
32,750	32,800	4,463	4,009	4,463	35,750	35,800	4,913	4,459	4,913	38,750	38,800	5,550	4,909	5,550
32,800	32,850	4,470	4,016	4,470	35,800	35,850	4,920	4,466	4,920	38,800	38,850	5,563	4,916	5,563
32,850	32,900	4,478	4,024	4,478	35,850	35,900	4,928	4,474	4,928	38,850	38,900	5,575	4,924	5,575
32,900	32,950	4,485	4,031	4,485	35,900	35,950	4,935	4,481	4,935	38,900	38,950	5,588	4,931	5,588
32,950	33,000	4,493	4,039	4,493	35,950	36,000	4,943	4,489	4,943	38,950	39,000	5,600	4,939	5,600

(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—				
39,000					42,000					45,000				
39,000	39,050	5,613	4,946	5,613	42,000	42,050	6,363	5,396	6,363	45,000	45,050	7,113	5,846	7,113
39,050	39,100	5,625	4,954	5,625	42,050	42,100	6,375	5,404	6,375	45,050	45,100	7,125	5,854	7,125
39,100	39,150	5,638	4,961	5,638	42,100	42,150	6,388	5,411	6,388	45,100	45,150	7,138	5,861	7,138
39,150	39,200	5,650	4,969	5,650	42,150	42,200	6,400	5,419	6,400	45,150	45,200	7,150	5,869	7,150
39,200	39,250	5,663	4,976	5,663	42,200	42,250	6,413	5,426	6,413	45,200	45,250	7,163	5,876	7,163
39,250	39,300	5,675	4,984	5,675	42,250	42,300	6,425	5,434	6,425	45,250	45,300	7,175	5,884	7,175
39,300	39,350	5,688	4,991	5,688	42,300	42,350	6,438	5,441	6,438	45,300	45,350	7,188	5,891	7,188
39,350	39,400	5,700	4,999	5,700	42,350	42,400	6,450	5,449	6,450	45,350	45,400	7,200	5,899	7,200
39,400	39,450	5,713	5,006	5,713	42,400	42,450	6,463	5,456	6,463	45,400	45,450	7,213	5,906	7,213
39,450	39,500	5,725	5,014	5,725	42,450	42,500	6,475	5,464	6,475	45,450	45,500	7,225	5,914	7,225
39,500	39,550	5,738	5,021	5,738	42,500	42,550	6,488	5,471	6,488	45,500	45,550	7,238	5,921	7,238
39,550	39,600	5,750	5,029	5,750	42,550	42,600	6,500	5,479	6,500	45,550	45,600	7,250	5,929	7,250
39,600	39,650	5,763	5,036	5,763	42,600	42,650	6,513	5,486	6,513	45,600	45,650	7,263	5,936	7,263
39,650	39,700	5,775	5,044	5,775	42,650	42,700	6,525	5,494	6,525	45,650	45,700	7,275	5,944	7,275
39,700	39,750	5,788	5,051	5,788	42,700	42,750	6,538	5,501	6,538	45,700	45,750	7,288	5,951	7,288
39,750	39,800	5,800	5,059	5,800	42,750	42,800	6,550	5,509	6,550	45,750	45,800	7,300	5,959	7,300
39,800	39,850	5,813	5,066	5,813	42,800	42,850	6,563	5,516	6,563	45,800	45,850	7,313	5,966	7,313
39,850	39,900	5,825	5,074	5,825	42,850	42,900	6,575	5,524	6,575	45,850	45,900	7,325	5,974	7,325
39,900	39,950	5,838	5,081	5,838	42,900	42,950	6,588	5,531	6,588	45,900	45,950	7,338	5,981	7,338
39,950	40,000	5,850	5,089	5,850	42,950	43,000	6,600	5,539	6,600	45,950	46,000	7,350	5,989	7,350
40,000					43,000					46,000				
40,000	40,050	5,863	5,096	5,863	43,000	43,050	6,613	5,546	6,613	46,000	46,050	7,363	5,996	7,363
40,050	40,100	5,875	5,104	5,875	43,050	43,100	6,625	5,554	6,625	46,050	46,100	7,375	6,004	7,375
40,100	40,150	5,888	5,111	5,888	43,100	43,150	6,638	5,561	6,638	46,100	46,150	7,388	6,011	7,388
40,150	40,200	5,900	5,119	5,900	43,150	43,200	6,650	5,569	6,650	46,150	46,200	7,400	6,019	7,400
40,200	40,250	5,913	5,126	5,913	43,200	43,250	6,663	5,576	6,663	46,200	46,250	7,413	6,026	7,413
40,250	40,300	5,925	5,134	5,925	43,250	43,300	6,675	5,584	6,675	46,250	46,300	7,425	6,034	7,425
40,300	40,350	5,938	5,141	5,938	43,300	43,350	6,688	5,591	6,688	46,300	46,350	7,438	6,041	7,438
40,350	40,400	5,950	5,149	5,950	43,350	43,400	6,700	5,599	6,700	46,350	46,400	7,450	6,049	7,450
40,400	40,450	5,963	5,156	5,963	43,400	43,450	6,713	5,606	6,713	46,400	46,450	7,463	6,056	7,463
40,450	40,500	5,975	5,164	5,975	43,450	43,500	6,725	5,614	6,725	46,450	46,500	7,475	6,064	7,475
40,500	40,550	5,988	5,171	5,988	43,500	43,550	6,738	5,621	6,738	46,500	46,550	7,488	6,071	7,488
40,550	40,600	6,000	5,179	6,000	43,550	43,600	6,750	5,629	6,750	46,550	46,600	7,500	6,079	7,500
40,600	40,650	6,013	5,186	6,013	43,600	43,650	6,763	5,636	6,763	46,600	46,650	7,513	6,086	7,513
40,650	40,700	6,025	5,194	6,025	43,650	43,700	6,775	5,644	6,775	46,650	46,700	7,525	6,094	7,525
40,700	40,750	6,038	5,201	6,038	43,700	43,750	6,788	5,651	6,788	46,700	46,750	7,538	6,101	7,538
40,750	40,800	6,050	5,209	6,050	43,750	43,800	6,800	5,659	6,800	46,750	46,800	7,550	6,109	7,550
40,800	40,850	6,063	5,216	6,063	43,800	43,850	6,813	5,666	6,813	46,800	46,850	7,563	6,116	7,563
40,850	40,900	6,075	5,224	6,075	43,850	43,900	6,825	5,674	6,825	46,850	46,900	7,575	6,124	7,575
40,900	40,950	6,088	5,231	6,088	43,900	43,950	6,838	5,681	6,838	46,900	46,950	7,588	6,131	7,588
40,950	41,000	6,100	5,239	6,100	43,950	44,000	6,850	5,689	6,850	46,950	47,000	7,600	6,139	7,600
41,000					44,000					47,000				
41,000	41,050	6,113	5,246	6,113	44,000	44,050	6,863	5,696	6,863	47,000	47,050	7,613	6,146	7,613
41,050	41,100	6,125	5,254	6,125	44,050	44,100	6,875	5,704	6,875	47,050	47,100	7,625	6,154	7,625
41,100	41,150	6,138	5,261	6,138	44,100	44,150	6,888	5,711	6,888	47,100	47,150	7,638	6,161	7,638
41,150	41,200	6,150	5,269	6,150	44,150	44,200	6,900	5,719	6,900	47,150	47,200	7,650	6,169	7,650
41,200	41,250	6,163	5,276	6,163	44,200	44,250	6,913	5,726	6,913	47,200	47,250	7,663	6,176	7,663
41,250	41,300	6,175	5,284	6,175	44,250	44,300	6,925	5,734	6,925	47,250	47,300	7,675	6,184	7,675
41,300	41,350	6,188	5,291	6,188	44,300	44,350	6,938	5,741	6,938	47,300	47,350	7,688	6,191	7,688
41,350	41,400	6,200	5,299	6,200	44,350	44,400	6,950	5,749	6,950	47,350	47,400	7,700	6,199	7,700
41,400	41,450	6,213	5,306	6,213	44,400	44,450	6,963	5,756	6,963	47,400	47,450	7,713	6,206	7,713
41,450	41,500	6,225	5,314	6,225	44,450	44,500	6,975	5,764	6,975	47,450	47,500	7,725	6,214	7,725
41,500	41,550	6,238	5,321	6,238	44,500	44,550	6,988	5,771	6,988	47,500	47,550	7,738	6,221	7,738
41,550	41,600	6,250	5,329	6,250	44,550	44,600	7,000	5,779	7,000	47,550	47,600	7,750	6,229	7,750
41,600	41,650	6,263	5,336	6,263	44,600	44,650	7,013	5,786	7,013	47,600	47,650	7,763	6,236	7,763
41,650	41,700	6,275	5,344	6,275	44,650	44,700	7,025	5,794	7,025	47,650	47,700	7,775	6,244	7,775
41,700	41,750	6,288	5,351	6,288	44,700	44,750	7,038	5,801	7,038	47,700	47,750	7,788	6,251	7,788
41,750	41,800	6,300	5,359	6,300	44,750	44,800	7,050	5,809	7,050	47,750	47,800	7,800	6,259	7,800
41,800	41,850	6,313	5,366	6,313	44,800	44,850	7,063	5,816	7,063	47,800	47,850	7,813	6,266	7,813
41,850	41,900	6,325	5,374	6,325	44,850	44,900	7,075	5,824	7,075	47,850	47,900	7,825	6,274	7,825
41,900	41,950	6,338	5,381	6,338	44,900	44,950	7,088	5,831	7,088	47,900	47,950	7,838	6,281	7,838
41,950	42,000	6,350	5,389	6,350	44,950	45,000	7,100	5,839	7,100	47,950	48,000	7,850	6,289	7,850

(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—				
48,000					51,000					54,000				
48,000	48,050	7,863	6,296	7,863	51,000	51,050	8,613	6,746	8,613	54,000	54,050	9,363	7,196	9,363
48,050	48,100	7,875	6,304	7,875	51,050	51,100	8,625	6,754	8,625	54,050	54,100	9,375	7,204	9,375
48,100	48,150	7,888	6,311	7,888	51,100	51,150	8,638	6,761	8,638	54,100	54,150	9,388	7,211	9,388
48,150	48,200	7,900	6,319	7,900	51,150	51,200	8,650	6,769	8,650	54,150	54,200	9,400	7,219	9,400
48,200	48,250	7,913	6,326	7,913	51,200	51,250	8,663	6,776	8,663	54,200	54,250	9,413	7,226	9,413
48,250	48,300	7,925	6,334	7,925	51,250	51,300	8,675	6,784	8,675	54,250	54,300	9,425	7,234	9,425
48,300	48,350	7,938	6,341	7,938	51,300	51,350	8,688	6,791	8,688	54,300	54,350	9,438	7,241	9,438
48,350	48,400	7,950	6,349	7,950	51,350	51,400	8,700	6,799	8,700	54,350	54,400	9,450	7,249	9,450
48,400	48,450	7,963	6,356	7,963	51,400	51,450	8,713	6,806	8,713	54,400	54,450	9,463	7,256	9,463
48,450	48,500	7,975	6,364	7,975	51,450	51,500	8,725	6,814	8,725	54,450	54,500	9,475	7,264	9,475
48,500	48,550	7,988	6,371	7,988	51,500	51,550	8,738	6,821	8,738	54,500	54,550	9,488	7,271	9,488
48,550	48,600	8,000	6,379	8,000	51,550	51,600	8,750	6,829	8,750	54,550	54,600	9,500	7,279	9,500
48,600	48,650	8,013	6,386	8,013	51,600	51,650	8,763	6,836	8,763	54,600	54,650	9,513	7,286	9,513
48,650	48,700	8,025	6,394	8,025	51,650	51,700	8,775	6,844	8,775	54,650	54,700	9,525	7,294	9,525
48,700	48,750	8,038	6,401	8,038	51,700	51,750	8,788	6,851	8,788	54,700	54,750	9,538	7,301	9,538
48,750	48,800	8,050	6,409	8,050	51,750	51,800	8,800	6,859	8,800	54,750	54,800	9,550	7,309	9,550
48,800	48,850	8,063	6,416	8,063	51,800	51,850	8,813	6,866	8,813	54,800	54,850	9,563	7,316	9,563
48,850	48,900	8,075	6,424	8,075	51,850	51,900	8,825	6,874	8,825	54,850	54,900	9,575	7,324	9,575
48,900	48,950	8,088	6,431	8,088	51,900	51,950	8,838	6,881	8,838	54,900	54,950	9,588	7,331	9,588
48,950	49,000	8,100	6,439	8,100	51,950	52,000	8,850	6,889	8,850	54,950	55,000	9,600	7,339	9,600
49,000					52,000					55,000				
49,000	49,050	8,113	6,446	8,113	52,000	52,050	8,863	6,896	8,863	55,000	55,050	9,613	7,346	9,613
49,050	49,100	8,125	6,454	8,125	52,050	52,100	8,875	6,904	8,875	55,050	55,100	9,625	7,354	9,625
49,100	49,150	8,138	6,461	8,138	52,100	52,150	8,888	6,911	8,888	55,100	55,150	9,638	7,361	9,638
49,150	49,200	8,150	6,469	8,150	52,150	52,200	8,900	6,919	8,900	55,150	55,200	9,650	7,369	9,650
49,200	49,250	8,163	6,476	8,163	52,200	52,250	8,913	6,926	8,913	55,200	55,250	9,663	7,376	9,663
49,250	49,300	8,175	6,484	8,175	52,250	52,300	8,925	6,934	8,925	55,250	55,300	9,675	7,384	9,675
49,300	49,350	8,188	6,491	8,188	52,300	52,350	8,938	6,941	8,938	55,300	55,350	9,688	7,391	9,688
49,350	49,400	8,200	6,499	8,200	52,350	52,400	8,950	6,949	8,950	55,350	55,400	9,700	7,399	9,700
49,400	49,450	8,213	6,506	8,213	52,400	52,450	8,963	6,956	8,963	55,400	55,450	9,713	7,406	9,713
49,450	49,500	8,225	6,514	8,225	52,450	52,500	8,975	6,964	8,975	55,450	55,500	9,725	7,414	9,725
49,500	49,550	8,238	6,521	8,238	52,500	52,550	8,988	6,971	8,988	55,500	55,550	9,738	7,421	9,738
49,550	49,600	8,250	6,529	8,250	52,550	52,600	9,000	6,979	9,000	55,550	55,600	9,750	7,429	9,750
49,600	49,650	8,263	6,536	8,263	52,600	52,650	9,013	6,986	9,013	55,600	55,650	9,763	7,436	9,763
49,650	49,700	8,275	6,544	8,275	52,650	52,700	9,025	6,994	9,025	55,650	55,700	9,775	7,444	9,775
49,700	49,750	8,288	6,551	8,288	52,700	52,750	9,038	7,001	9,038	55,700	55,750	9,788	7,451	9,788
49,750	49,800	8,300	6,559	8,300	52,750	52,800	9,050	7,009	9,050	55,750	55,800	9,800	7,459	9,800
49,800	49,850	8,313	6,566	8,313	52,800	52,850	9,063	7,016	9,063	55,800	55,850	9,813	7,466	9,813
49,850	49,900	8,325	6,574	8,325	52,850	52,900	9,075	7,024	9,075	55,850	55,900	9,825	7,474	9,825
49,900	49,950	8,338	6,581	8,338	52,900	52,950	9,088	7,031	9,088	55,900	55,950	9,838	7,481	9,838
49,950	50,000	8,350	6,589	8,350	52,950	53,000	9,100	7,039	9,100	55,950	56,000	9,850	7,489	9,850
50,000					53,000					56,000				
50,000	50,050	8,363	6,596	8,363	53,000	53,050	9,113	7,046	9,113	56,000	56,050	9,863	7,496	9,863
50,050	50,100	8,375	6,604	8,375	53,050	53,100	9,125	7,054	9,125	56,050	56,100	9,875	7,504	9,875
50,100	50,150	8,388	6,611	8,388	53,100	53,150	9,138	7,061	9,138	56,100	56,150	9,888	7,511	9,888
50,150	50,200	8,400	6,619	8,400	53,150	53,200	9,150	7,069	9,150	56,150	56,200	9,900	7,519	9,900
50,200	50,250	8,413	6,626	8,413	53,200	53,250	9,163	7,076	9,163	56,200	56,250	9,913	7,526	9,913
50,250	50,300	8,425	6,634	8,425	53,250	53,300	9,175	7,084	9,175	56,250	56,300	9,925	7,534	9,925
50,300	50,350	8,438	6,641	8,438	53,300	53,350	9,188	7,091	9,188	56,300	56,350	9,938	7,541	9,938
50,350	50,400	8,450	6,649	8,450	53,350	53,400	9,200	7,099	9,200	56,350	56,400	9,950	7,549	9,950
50,400	50,450	8,463	6,656	8,463	53,400	53,450	9,213	7,106	9,213	56,400	56,450	9,963	7,556	9,963
50,450	50,500	8,475	6,664	8,475	53,450	53,500	9,225	7,114	9,225	56,450	56,500	9,975	7,564	9,975
50,500	50,550	8,488	6,671	8,488	53,500	53,550	9,238	7,121	9,238	56,500	56,550	9,988	7,571	9,988
50,550	50,600	8,500	6,679	8,500	53,550	53,600	9,250	7,129	9,250	56,550	56,600	10,000	7,579	10,000
50,600	50,650	8,513	6,686	8,513	53,600	53,650	9,263	7,136	9,263	56,600	56,650	10,013	7,586	10,013
50,650	50,700	8,525	6,694	8,525	53,650	53,700	9,275	7,144	9,275	56,650	56,700	10,025	7,594	10,025
50,700	50,750	8,538	6,701	8,538	53,700	53,750	9,288	7,151	9,288	56,700	56,750	10,038	7,601	10,038
50,750	50,800	8,550	6,709	8,550	53,750	53,800	9,300	7,159	9,300	56,750	56,800	10,050	7,609	10,050
50,800	50,850	8,563	6,716	8,563	53,800	53,850	9,313	7,166	9,313	56,800	56,850	10,063	7,616	10,063
50,850	50,900	8,575	6,724	8,575	53,850	53,900	9,325	7,174	9,325	56,850	56,900	10,075	7,624	10,075
50,900	50,950	8,588	6,731	8,588	53,900	53,950	9,338	7,181	9,338	56,900	56,950	10,088	7,631	10,088
50,950	51,000	8,600	6,739	8,600	53,950	54,000	9,350	7,189	9,350	56,950	57,000	10,100	7,639	10,100

(Continued)

If 1040NR, line 41 is—		And you are—			Your tax is—
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	
57,000					
57,000	57,050	10,113	7,646	10,113	
57,050	57,100	10,125	7,654	10,125	
57,100	57,150	10,138	7,661	10,138	
57,150	57,200	10,150	7,669	10,150	
57,200	57,250	10,163	7,676	10,163	
57,250	57,300	10,175	7,684	10,175	
57,300	57,350	10,188	7,691	10,188	
57,350	57,400	10,200	7,699	10,200	
57,400	57,450	10,213	7,706	10,213	
57,450	57,500	10,225	7,714	10,225	
57,500	57,550	10,238	7,721	10,238	
57,550	57,600	10,250	7,729	10,250	
57,600	57,650	10,263	7,736	10,263	
57,650	57,700	10,275	7,744	10,275	
57,700	57,750	10,288	7,751	10,288	
57,750	57,800	10,300	7,759	10,300	
57,800	57,850	10,313	7,766	10,313	
57,850	57,900	10,325	7,774	10,325	
57,900	57,950	10,338	7,781	10,338	
57,950	58,000	10,350	7,789	10,350	
58,000					
58,000	58,050	10,363	7,796	10,363	
58,050	58,100	10,375	7,804	10,375	
58,100	58,150	10,388	7,811	10,388	
58,150	58,200	10,400	7,819	10,400	
58,200	58,250	10,413	7,826	10,413	
58,250	58,300	10,425	7,834	10,425	
58,300	58,350	10,438	7,841	10,438	
58,350	58,400	10,450	7,849	10,450	
58,400	58,450	10,463	7,856	10,463	
58,450	58,500	10,475	7,864	10,475	
58,500	58,550	10,488	7,871	10,488	
58,550	58,600	10,500	7,879	10,500	
58,600	58,650	10,513	7,886	10,513	
58,650	58,700	10,525	7,894	10,525	
58,700	58,750	10,538	7,901	10,538	
58,750	58,800	10,550	7,909	10,550	
58,800	58,850	10,563	7,916	10,563	
58,850	58,900	10,575	7,924	10,575	
58,900	58,950	10,588	7,931	10,588	
58,950	59,000	10,600	7,939	10,600	
59,000					
59,000	59,050	10,613	7,946	10,613	
59,050	59,100	10,625	7,954	10,625	
59,100	59,150	10,638	7,961	10,638	
59,150	59,200	10,650	7,969	10,650	
59,200	59,250	10,663	7,976	10,663	
59,250	59,300	10,675	7,984	10,675	
59,300	59,350	10,688	7,991	10,688	
59,350	59,400	10,700	7,999	10,700	
59,400	59,450	10,713	8,006	10,713	
59,450	59,500	10,725	8,014	10,725	
59,500	59,550	10,738	8,021	10,738	
59,550	59,600	10,750	8,029	10,750	
59,600	59,650	10,763	8,036	10,763	
59,650	59,700	10,775	8,044	10,775	
59,700	59,750	10,788	8,051	10,788	
59,750	59,800	10,800	8,059	10,800	
59,800	59,850	10,813	8,066	10,813	
59,850	59,900	10,825	8,074	10,825	
59,900	59,950	10,838	8,081	10,838	
59,950	60,000	10,850	8,089	10,850	
60,000					
60,000	60,050	10,863	8,096	10,863	
60,050	60,100	10,875	8,104	10,875	
60,100	60,150	10,888	8,111	10,888	
60,150	60,200	10,900	8,119	10,900	
60,200	60,250	10,913	8,126	10,913	
60,250	60,300	10,925	8,134	10,925	
60,300	60,350	10,938	8,141	10,938	
60,350	60,400	10,950	8,149	10,950	
60,400	60,450	10,963	8,156	10,963	
60,450	60,500	10,975	8,164	10,975	
60,500	60,550	10,988	8,171	10,988	
60,550	60,600	11,000	8,179	11,000	
60,600	60,650	11,013	8,186	11,013	
60,650	60,700	11,025	8,194	11,025	
60,700	60,750	11,038	8,201	11,038	
60,750	60,800	11,050	8,209	11,050	
60,800	60,850	11,063	8,216	11,063	
60,850	60,900	11,075	8,224	11,075	
60,900	60,950	11,088	8,231	11,088	
60,950	61,000	11,100	8,239	11,100	
61,000					
61,000	61,050	11,113	8,246	11,113	
61,050	61,100	11,125	8,254	11,125	
61,100	61,150	11,138	8,261	11,138	
61,150	61,200	11,150	8,269	11,150	
61,200	61,250	11,163	8,276	11,163	
61,250	61,300	11,175	8,284	11,175	
61,300	61,350	11,188	8,291	11,188	
61,350	61,400	11,200	8,299	11,200	
61,400	61,450	11,213	8,306	11,213	
61,450	61,500	11,225	8,314	11,225	
61,500	61,550	11,238	8,321	11,238	
61,550	61,600	11,250	8,329	11,250	
61,600	61,650	11,263	8,336	11,263	
61,650	61,700	11,275	8,344	11,275	
61,700	61,750	11,288	8,351	11,288	
61,750	61,800	11,300	8,359	11,300	
61,800	61,850	11,313	8,366	11,313	
61,850	61,900	11,325	8,374	11,325	
61,900	61,950	11,338	8,381	11,338	
61,950	62,000	11,350	8,389	11,350	
62,000					
62,000	62,050	11,363	8,396	11,363	
62,050	62,100	11,375	8,404	11,375	
62,100	62,150	11,388	8,411	11,388	
62,150	62,200	11,400	8,419	11,400	
62,200	62,250	11,413	8,426	11,413	
62,250	62,300	11,425	8,434	11,425	
62,300	62,350	11,438	8,441	11,438	
62,350	62,400	11,450	8,449	11,450	
62,400	62,450	11,463	8,456	11,463	
62,450	62,500	11,475	8,464	11,475	
62,500	62,550	11,488	8,471	11,488	
62,550	62,600	11,500	8,479	11,500	
62,600	62,650	11,513	8,486	11,513	
62,650	62,700	11,525	8,494	11,525	
62,700	62,750	11,538	8,501	11,538	
62,750	62,800	11,550	8,509	11,550	
62,800	62,850	11,563	8,516	11,563	
62,850	62,900	11,575	8,524	11,575	
62,900	62,950	11,588	8,531	11,588	
62,950	63,000	11,600	8,539	11,600	
63,000					
63,000	63,050	11,613	8,546	11,613	
63,050	63,100	11,625	8,554	11,625	
63,100	63,150	11,638	8,561	11,638	
63,150	63,200	11,650	8,569	11,650	
63,200	63,250	11,663	8,576	11,663	
63,250	63,300	11,675	8,584	11,675	
63,300	63,350	11,688	8,591	11,688	
63,350	63,400	11,700	8,599	11,700	
63,400	63,450	11,713	8,606	11,713	
63,450	63,500	11,725	8,614	11,725	
63,500	63,550	11,738	8,621	11,738	
63,550	63,600	11,750	8,629	11,750	
63,600	63,650	11,763	8,636	11,763	
63,650	63,700	11,775	8,644	11,775	
63,700	63,750	11,788	8,651	11,788	
63,750	63,800	11,800	8,659	11,800	
63,800	63,850	11,813	8,666	11,813	
63,850	63,900	11,825	8,674	11,825	
63,900	63,950	11,838	8,681	11,838	
63,950	64,000	11,850	8,689	11,850	
64,000					
64,000	64,050	11,863	8,696	11,863	
64,050	64,100	11,875	8,704	11,875	
64,100	64,150	11,888	8,711	11,888	
64,150	64,200	11,900	8,719	11,900	
64,200	64,250	11,913	8,726	11,913	
64,250	64,300	11,925	8,734	11,925	
64,300	64,350	11,938	8,741	11,938	
64,350	64,400	11,950	8,749	11,950	
64,400	64,450	11,963	8,756	11,963	
64,450	64,500	11,975	8,764	11,975	
64,500	64,550	11,988	8,771	11,988	
64,550	64,600	12,000	8,779	12,000	
64,600	64,650	12,013	8,786	12,013	
64,650	64,700	12,025	8,794	12,025	
64,700	64,750	12,038	8,801	12,038	
64,750	64,800	12,050	8,809	12,050	
64,800	64,850	12,063	8,816	12,063	
64,850	64,900	12,075	8,824	12,075	
64,900	64,950	12,088	8,831	12,088	
64,950	65				

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—				
66,000					69,000					72,000				
66,000	66,050	12,363	8,996	12,363	69,000	69,050	13,113	9,446	13,113	72,000	72,050	13,863	9,896	13,863
66,050	66,100	12,375	9,004	12,375	69,050	69,100	13,125	9,454	13,125	72,050	72,100	13,875	9,904	13,875
66,100	66,150	12,388	9,011	12,388	69,100	69,150	13,138	9,461	13,138	72,100	72,150	13,888	9,911	13,888
66,150	66,200	12,400	9,019	12,400	69,150	69,200	13,150	9,469	13,150	72,150	72,200	13,900	9,919	13,900
66,200	66,250	12,413	9,026	12,413	69,200	69,250	13,163	9,476	13,163	72,200	72,250	13,913	9,926	13,913
66,250	66,300	12,425	9,034	12,425	69,250	69,300	13,175	9,484	13,175	72,250	72,300	13,925	9,934	13,925
66,300	66,350	12,438	9,041	12,438	69,300	69,350	13,188	9,491	13,188	72,300	72,350	13,938	9,941	13,938
66,350	66,400	12,450	9,049	12,450	69,350	69,400	13,200	9,499	13,200	72,350	72,400	13,950	9,949	13,950
66,400	66,450	12,463	9,056	12,463	69,400	69,450	13,213	9,506	13,213	72,400	72,450	13,963	9,956	13,963
66,450	66,500	12,475	9,064	12,475	69,450	69,500	13,225	9,514	13,225	72,450	72,500	13,975	9,964	13,975
66,500	66,550	12,488	9,071	12,488	69,500	69,550	13,238	9,521	13,238	72,500	72,550	13,988	9,971	13,988
66,550	66,600	12,500	9,079	12,500	69,550	69,600	13,250	9,529	13,250	72,550	72,600	14,000	9,979	14,000
66,600	66,650	12,513	9,086	12,513	69,600	69,650	13,263	9,536	13,263	72,600	72,650	14,013	9,986	14,013
66,650	66,700	12,525	9,094	12,525	69,650	69,700	13,275	9,544	13,275	72,650	72,700	14,025	9,994	14,025
66,700	66,750	12,538	9,101	12,538	69,700	69,750	13,288	9,551	13,288	72,700	72,750	14,038	10,001	14,038
66,750	66,800	12,550	9,109	12,550	69,750	69,800	13,300	9,559	13,300	72,750	72,800	14,050	10,009	14,050
66,800	66,850	12,563	9,116	12,563	69,800	69,850	13,313	9,566	13,313	72,800	72,850	14,063	10,016	14,063
66,850	66,900	12,575	9,124	12,575	69,850	69,900	13,325	9,574	13,325	72,850	72,900	14,075	10,024	14,075
66,900	66,950	12,588	9,131	12,588	69,900	69,950	13,338	9,581	13,338	72,900	72,950	14,088	10,031	14,088
66,950	67,000	12,600	9,139	12,600	69,950	70,000	13,350	9,589	13,350	72,950	73,000	14,100	10,039	14,100
67,000					70,000					73,000				
67,000	67,050	12,613	9,146	12,613	70,000	70,050	13,363	9,596	13,363	73,000	73,050	14,113	10,046	14,113
67,050	67,100	12,625	9,154	12,625	70,050	70,100	13,375	9,604	13,375	73,050	73,100	14,125	10,054	14,125
67,100	67,150	12,638	9,161	12,638	70,100	70,150	13,388	9,611	13,388	73,100	73,150	14,138	10,061	14,138
67,150	67,200	12,650	9,169	12,650	70,150	70,200	13,400	9,619	13,400	73,150	73,200	14,150	10,069	14,150
67,200	67,250	12,663	9,176	12,663	70,200	70,250	13,413	9,626	13,413	73,200	73,250	14,163	10,076	14,163
67,250	67,300	12,675	9,184	12,675	70,250	70,300	13,425	9,634	13,425	73,250	73,300	14,175	10,084	14,175
67,300	67,350	12,688	9,191	12,688	70,300	70,350	13,438	9,641	13,438	73,300	73,350	14,188	10,091	14,188
67,350	67,400	12,700	9,199	12,700	70,350	70,400	13,450	9,649	13,450	73,350	73,400	14,200	10,099	14,200
67,400	67,450	12,713	9,206	12,713	70,400	70,450	13,463	9,656	13,463	73,400	73,450	14,213	10,106	14,213
67,450	67,500	12,725	9,214	12,725	70,450	70,500	13,475	9,664	13,475	73,450	73,500	14,225	10,114	14,225
67,500	67,550	12,738	9,221	12,738	70,500	70,550	13,488	9,671	13,488	73,500	73,550	14,238	10,121	14,238
67,550	67,600	12,750	9,229	12,750	70,550	70,600	13,500	9,679	13,500	73,550	73,600	14,250	10,129	14,250
67,600	67,650	12,763	9,236	12,763	70,600	70,650	13,513	9,686	13,513	73,600	73,650	14,263	10,136	14,263
67,650	67,700	12,775	9,244	12,775	70,650	70,700	13,525	9,694	13,525	73,650	73,700	14,275	10,144	14,275
67,700	67,750	12,788	9,251	12,788	70,700	70,750	13,538	9,701	13,538	73,700	73,750	14,288	10,151	14,288
67,750	67,800	12,800	9,259	12,800	70,750	70,800	13,550	9,709	13,550	73,750	73,800	14,300	10,159	14,300
67,800	67,850	12,813	9,266	12,813	70,800	70,850	13,563	9,716	13,563	73,800	73,850	14,313	10,169	14,313
67,850	67,900	12,825	9,274	12,825	70,850	70,900	13,575	9,724	13,575	73,850	73,900	14,325	10,181	14,325
67,900	67,950	12,838	9,281	12,838	70,900	70,950	13,588	9,731	13,588	73,900	73,950	14,338	10,194	14,338
67,950	68,000	12,850	9,289	12,850	70,950	71,000	13,600	9,739	13,600	73,950	74,000	14,350	10,206	14,350
68,000					71,000					74,000				
68,000	68,050	12,863	9,296	12,863	71,000	71,050	13,613	9,746	13,613	74,000	74,050	14,363	10,219	14,363
68,050	68,100	12,875	9,304	12,875	71,050	71,100	13,625	9,754	13,625	74,050	74,100	14,375	10,231	14,375
68,100	68,150	12,888	9,311	12,888	71,100	71,150	13,638	9,761	13,638	74,100	74,150	14,388	10,244	14,388
68,150	68,200	12,900	9,319	12,900	71,150	71,200	13,650	9,769	13,650	74,150	74,200	14,400	10,256	14,400
68,200	68,250	12,913	9,326	12,913	71,200	71,250	13,663	9,776	13,663	74,200	74,250	14,413	10,269	14,413
68,250	68,300	12,925	9,334	12,925	71,250	71,300	13,675	9,784	13,675	74,250	74,300	14,425	10,281	14,425
68,300	68,350	12,938	9,341	12,938	71,300	71,350	13,688	9,791	13,688	74,300	74,350	14,438	10,294	14,438
68,350	68,400	12,950	9,349	12,950	71,350	71,400	13,700	9,799	13,700	74,350	74,400	14,450	10,306	14,450
68,400	68,450	12,963	9,356	12,963	71,400	71,450	13,713	9,806	13,713	74,400	74,450	14,463	10,319	14,463
68,450	68,500	12,975	9,364	12,975	71,450	71,500	13,725	9,814	13,725	74,450	74,500	14,475	10,331	14,477
68,500	68,550	12,988	9,371	12,988	71,500	71,550	13,738	9,821	13,738	74,500	74,550	14,488	10,344	14,491
68,550	68,600	13,000	9,379	13,000	71,550	71,600	13,750	9,829	13,750	74,550	74,600	14,500	10,356	14,505
68,600	68,650	13,013	9,386	13,013	71,600	71,650	13,763	9,836	13,763	74,600	74,650	14,513	10,369	14,519
68,650	68,700	13,025	9,394	13,025	71,650	71,700	13,775	9,844	13,775	74,650	74,700	14,525	10,381	14,533
68,700	68,750	13,038	9,401	13,038	71,700	71,750	13,788	9,851	13,788	74,700	74,750	14,538	10,394	14,547
68,750	68,800	13,050	9,409	13,050	71,750	71,800	13,800	9,859	13,800	74,750	74,800	14,550	10,406	14,561
68,800	68,850	13,063	9,416	13,063	71,800	71,850	13,813	9,866	13,813	74,800	74,850	14,563	10,419	14,575
68,850	68,900	13,075	9,424	13,075	71,850	71,900	13,825	9,874	13,825	74,850	74,900	14,575	10,431	14,589
68,900	68,950	13,088	9,431	13,088	71,900	71,950	13,838	9,881	13,838	74,900	74,950	14,588	10,444	14,603
68,950	69,000	13,100	9,439	13,100	71,950	72,000	13,850	9,889	13,850	74,950	75,000	14,600	10,456	14,617

(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—				
75,000					78,000					81,000				
75,000	75,050	14,613	10,469	14,631	78,000	78,050	15,363	11,219	15,471	81,000	81,050	16,113	11,969	16,311
75,050	75,100	14,625	10,481	14,645	78,050	78,100	15,375	11,231	15,485	81,050	81,100	16,125	11,981	16,325
75,100	75,150	14,638	10,494	14,659	78,100	78,150	15,388	11,244	15,499	81,100	81,150	16,138	11,994	16,339
75,150	75,200	14,650	10,506	14,673	78,150	78,200	15,400	11,256	15,513	81,150	81,200	16,150	12,006	16,353
75,200	75,250	14,663	10,519	14,687	78,200	78,250	15,413	11,269	15,527	81,200	81,250	16,163	12,019	16,367
75,250	75,300	14,675	10,531	14,701	78,250	78,300	15,425	11,281	15,541	81,250	81,300	16,175	12,031	16,381
75,300	75,350	14,688	10,544	14,715	78,300	78,350	15,438	11,294	15,555	81,300	81,350	16,188	12,044	16,395
75,350	75,400	14,700	10,556	14,729	78,350	78,400	15,450	11,306	15,569	81,350	81,400	16,200	12,056	16,409
75,400	75,450	14,713	10,569	14,743	78,400	78,450	15,463	11,319	15,583	81,400	81,450	16,213	12,069	16,423
75,450	75,500	14,725	10,581	14,757	78,450	78,500	15,475	11,331	15,597	81,450	81,500	16,225	12,081	16,437
75,500	75,550	14,738	10,594	14,771	78,500	78,550	15,488	11,344	15,611	81,500	81,550	16,238	12,094	16,451
75,550	75,600	14,750	10,606	14,785	78,550	78,600	15,500	11,356	15,625	81,550	81,600	16,250	12,106	16,465
75,600	75,650	14,763	10,619	14,799	78,600	78,650	15,513	11,369	15,639	81,600	81,650	16,263	12,119	16,479
75,650	75,700	14,775	10,631	14,813	78,650	78,700	15,525	11,381	15,653	81,650	81,700	16,275	12,131	16,493
75,700	75,750	14,788	10,644	14,827	78,700	78,750	15,538	11,394	15,667	81,700	81,750	16,288	12,144	16,507
75,750	75,800	14,800	10,656	14,841	78,750	78,800	15,550	11,406	15,681	81,750	81,800	16,300	12,156	16,521
75,800	75,850	14,813	10,669	14,855	78,800	78,850	15,563	11,419	15,695	81,800	81,850	16,313	12,169	16,535
75,850	75,900	14,825	10,681	14,869	78,850	78,900	15,575	11,431	15,709	81,850	81,900	16,325	12,181	16,549
75,900	75,950	14,838	10,694	14,883	78,900	78,950	15,588	11,444	15,723	81,900	81,950	16,338	12,194	16,563
75,950	76,000	14,850	10,706	14,897	78,950	79,000	15,600	11,456	15,737	81,950	82,000	16,350	12,206	16,577
76,000					79,000					82,000				
76,000	76,050	14,863	10,719	14,911	79,000	79,050	15,613	11,469	15,751	82,000	82,050	16,363	12,219	16,591
76,050	76,100	14,875	10,731	14,925	79,050	79,100	15,625	11,481	15,765	82,050	82,100	16,375	12,231	16,605
76,100	76,150	14,888	10,744	14,939	79,100	79,150	15,638	11,494	15,779	82,100	82,150	16,388	12,244	16,619
76,150	76,200	14,900	10,756	14,953	79,150	79,200	15,650	11,506	15,793	82,150	82,200	16,400	12,256	16,633
76,200	76,250	14,913	10,769	14,967	79,200	79,250	15,663	11,519	15,807	82,200	82,250	16,413	12,269	16,647
76,250	76,300	14,925	10,781	14,981	79,250	79,300	15,675	11,531	15,821	82,250	82,300	16,425	12,281	16,661
76,300	76,350	14,938	10,794	14,995	79,300	79,350	15,688	11,544	15,835	82,300	82,350	16,438	12,294	16,675
76,350	76,400	14,950	10,806	15,009	79,350	79,400	15,700	11,556	15,849	82,350	82,400	16,450	12,306	16,689
76,400	76,450	14,963	10,819	15,023	79,400	79,450	15,713	11,569	15,863	82,400	82,450	16,463	12,319	16,703
76,450	76,500	14,975	10,831	15,037	79,450	79,500	15,725	11,581	15,877	82,450	82,500	16,475	12,331	16,717
76,500	76,550	14,988	10,844	15,051	79,500	79,550	15,738	11,594	15,891	82,500	82,550	16,488	12,344	16,731
76,550	76,600	15,000	10,856	15,065	79,550	79,600	15,750	11,606	15,905	82,550	82,600	16,500	12,356	16,745
76,600	76,650	15,013	10,869	15,079	79,600	79,650	15,763	11,619	15,919	82,600	82,650	16,513	12,369	16,759
76,650	76,700	15,025	10,881	15,093	79,650	79,700	15,775	11,631	15,933	82,650	82,700	16,525	12,381	16,773
76,700	76,750	15,038	10,894	15,107	79,700	79,750	15,788	11,644	15,947	82,700	82,750	16,538	12,394	16,787
76,750	76,800	15,050	10,906	15,121	79,750	79,800	15,800	11,656	15,961	82,750	82,800	16,550	12,406	16,801
76,800	76,850	15,063	10,919	15,135	79,800	79,850	15,813	11,669	15,975	82,800	82,850	16,563	12,419	16,815
76,850	76,900	15,075	10,931	15,149	79,850	79,900	15,825	11,681	15,989	82,850	82,900	16,575	12,431	16,829
76,900	76,950	15,088	10,944	15,163	79,900	79,950	15,838	11,694	16,003	82,900	82,950	16,588	12,444	16,843
76,950	77,000	15,100	10,956	15,177	79,950	80,000	15,850	11,706	16,017	82,950	83,000	16,600	12,456	16,857
77,000					80,000					83,000				
77,000	77,050	15,113	10,969	15,191	80,000	80,050	15,863	11,719	16,031	83,000	83,050	16,613	12,469	16,871
77,050	77,100	15,125	10,981	15,205	80,050	80,100	15,875	11,731	16,045	83,050	83,100	16,625	12,481	16,885
77,100	77,150	15,138	10,994	15,219	80,100	80,150	15,888	11,744	16,059	83,100	83,150	16,638	12,494	16,899
77,150	77,200	15,150	11,006	15,233	80,150	80,200	15,900	11,756	16,073	83,150	83,200	16,650	12,506	16,913
77,200	77,250	15,163	11,019	15,247	80,200	80,250	15,913	11,769	16,087	83,200	83,250	16,663	12,519	16,927
77,250	77,300	15,175	11,031	15,261	80,250	80,300	15,925	11,781	16,101	83,250	83,300	16,675	12,531	16,941
77,300	77,350	15,188	11,044	15,275	80,300	80,350	15,938	11,794	16,115	83,300	83,350	16,688	12,544	16,955
77,350	77,400	15,200	11,056	15,289	80,350	80,400	15,950	11,806	16,129	83,350	83,400	16,700	12,556	16,969
77,400	77,450	15,213	11,069	15,303	80,400	80,450	15,963	11,819	16,143	83,400	83,450	16,713	12,569	16,983
77,450	77,500	15,225	11,081	15,317	80,450	80,500	15,975	11,831	16,157	83,450	83,500	16,725	12,581	16,997
77,500	77,550	15,238	11,094	15,331	80,500	80,550	15,988	11,844	16,171	83,500	83,550	16,738	12,594	17,011
77,550	77,600	15,250	11,106	15,345	80,550	80,600	16,000	11,856	16,185	83,550	83,600	16,750	12,606	17,025
77,600	77,650	15,263	11,119	15,359	80,600	80,650	16,013	11,869	16,199	83,600	83,650	16,763	12,619	17,039
77,650	77,700	15,275	11,131	15,373	80,650	80,700	16,025	11,881	16,213	83,650	83,700	16,775	12,631	17,053
77,700	77,750	15,288	11,144	15,387	80,700	80,750	16,038	11,894	16,227	83,700	83,750	16,788	12,644	17,067
77,750	77,800	15,300	11,156	15,401	80,750	80,800	16,050	11,906	16,241	83,750	83,800	16,800	12,656	17,081
77,800	77,850	15,313	11,169	15,415	80,800	80,850	16,063	11,919	16,255	83,800	83,850	16,813	12,669	17,095
77,850	77,900	15,325	11,181	15,429	80,850	80,900	16,075	11,931	16,269	83,850	83,900	16,825	12,681	17,109
77,900	77,950	15,338	11,194	15,443	80,900	80,950	16,088	11,944	16,283	83,900	83,950	16,838	12,694	17,123
77,950	78,000	15,350	11,206	15,457	80,950	81,000	16,100	11,956	16,297	83,950	84,000	16,850	12,706	17,137

(Continued)

If 1040NR, line 41 is—		And you are—			Your tax is—
At least	But less than	Single	Qualifying Widow(er)	Married filing sepa- rately	
84,000					
84,000	84,050	16,863	12,719	17,151	
84,050	84,100	16,875	12,731	17,165	
84,100	84,150	16,888	12,744	17,179	
84,150	84,200	16,900	12,756	17,193	
84,200	84,250	16,913	12,769	17,207	
84,250	84,300	16,925	12,781	17,221	
84,300	84,350	16,938	12,794	17,235	
84,350	84,400	16,950	12,806	17,249	
84,400	84,450	16,963	12,819	17,263	
84,450	84,500	16,975	12,831	17,277	
84,500	84,550	16,988	12,844	17,291	
84,550	84,600	17,000	12,856	17,305	
84,600	84,650	17,013	12,869	17,319	
84,650	84,700	17,025	12,881	17,333	
84,700	84,750	17,038	12,894	17,347	
84,750	84,800	17,050	12,906	17,361	
84,800	84,850	17,063	12,919	17,375	
84,850	84,900	17,075	12,931	17,389	
84,900	84,950	17,088	12,944	17,403	
84,950	85,000	17,100	12,956	17,417	
85,000					
85,000	85,050	17,113	12,969	17,431	
85,050	85,100	17,125	12,981	17,445	
85,100	85,150	17,138	12,994	17,459	
85,150	85,200	17,150	13,006	17,473	
85,200	85,250	17,163	13,019	17,487	
85,250	85,300	17,175	13,031	17,501	
85,300	85,350	17,188	13,044	17,515	
85,350	85,400	17,200	13,056	17,529	
85,400	85,450	17,213	13,069	17,543	
85,450	85,500	17,225	13,081	17,557	
85,500	85,550	17,238	13,094	17,571	
85,550	85,600	17,250	13,106	17,585	
85,600	85,650	17,263	13,119	17,599	
85,650	85,700	17,275	13,131	17,613	
85,700	85,750	17,288	13,144	17,627	
85,750	85,800	17,300	13,156	17,641	
85,800	85,850	17,313	13,169	17,655	
85,850	85,900	17,325	13,181	17,669	
85,900	85,950	17,338	13,194	17,683	
85,950	86,000	17,350	13,206	17,697	
86,000					
86,000	86,050	17,363	13,219	17,711	
86,050	86,100	17,375	13,231	17,725	
86,100	86,150	17,388	13,244	17,739	
86,150	86,200	17,400	13,256	17,753	
86,200	86,250	17,413	13,269	17,767	
86,250	86,300	17,425	13,281	17,781	
86,300	86,350	17,438	13,294	17,795	
86,350	86,400	17,450	13,306	17,809	
86,400	86,450	17,463	13,319	17,823	
86,450	86,500	17,475	13,331	17,837	
86,500	86,550	17,488	13,344	17,851	
86,550	86,600	17,500	13,356	17,865	
86,600	86,650	17,513	13,369	17,879	
86,650	86,700	17,525	13,381	17,893	
86,700	86,750	17,538	13,394	17,907	
86,750	86,800	17,550	13,406	17,921	
86,800	86,850	17,563	13,419	17,935	
86,850	86,900	17,575	13,431	17,949	
86,900	86,950	17,588	13,444	17,963	
86,950	87,000	17,600	13,456	17,977	
87,000					
87,000	87,050	17,613	13,469	17,991	
87,050	87,100	17,625	13,481	18,005	
87,100	87,150	17,638	13,494	18,019	
87,150	87,200	17,650	13,506	18,033	
87,200	87,250	17,663	13,519	18,047	
87,250	87,300	17,675	13,531	18,061	
87,300	87,350	17,688	13,544	18,075	
87,350	87,400	17,700	13,556	18,089	
87,400	87,450	17,713	13,569	18,103	
87,450	87,500	17,725	13,581	18,117	
87,500	87,550	17,738	13,594	18,131	
87,550	87,600	17,750	13,606	18,145	
87,600	87,650	17,763	13,619	18,159	
87,650	87,700	17,775	13,631	18,173	
87,700	87,750	17,788	13,644	18,187	
87,750	87,800	17,800	13,656	18,201	
87,800	87,850	17,813	13,669	18,215	
87,850	87,900	17,825	13,681	18,229	
87,900	87,950	17,838	13,694	18,243	
87,950	88,000	17,850	13,706	18,257	
88,000					
88,000	88,050	17,863	13,719	18,271	
88,050	88,100	17,875	13,731	18,285	
88,100	88,150	17,888	13,744	18,299	
88,150	88,200	17,900	13,756	18,313	
88,200	88,250	17,913	13,769	18,327	
88,250	88,300	17,925	13,781	18,341	
88,300	88,350	17,938	13,794	18,355	
88,350	88,400	17,950	13,806	18,369	
88,400	88,450	17,963	13,819	18,383	
88,450	88,500	17,975	13,831	18,397	
88,500	88,550	17,988	13,844	18,411	
88,550	88,600	18,000	13,856	18,425	
88,600	88,650	18,013	13,869	18,439	
88,650	88,700	18,025	13,881	18,453	
88,700	88,750	18,038	13,894	18,467	
88,750	88,800	18,050	13,906	18,481	
88,800	88,850	18,063	13,919	18,495	
88,850	88,900	18,075	13,931	18,509	
88,900	88,950	18,088	13,944	18,523	
88,950	89,000	18,100	13,956	18,537	
89,000					
89,000	89,050	18,113	13,969	18,551	
89,050	89,100	18,125	13,981	18,565	
89,100	89,150	18,138	13,994	18,579	
89,150	89,200	18,150	14,006	18,593	
89,200	89,250	18,163	14,019	18,607	
89,250	89,300	18,175	14,031	18,621	
89,300	89,350	18,188	14,044	18,635	
89,350	89,400	18,201	14,056	18,649	
89,400	89,450	18,215	14,069	18,663	
89,450	89,500	18,229	14,081	18,677	
89,500	89,550	18,243	14,094	18,691	
89,550	89,600	18,257	14,106	18,705	
89,600	89,650	18,271	14,119	18,719	
89,650	89,700	18,285	14,131	18,733	
89,700	89,750	18,299	14,144	18,747	
89,750	89,800	18,313	14,156	18,761	
89,800	89,850	18,327	14,169	18,775	
89,850	89,900	18,341	14,181	18,789	
89,900	89,950	18,355	14,194	18,803	
89,950	90,000	18,369	14,206	18,817	
90,000					
90,000	90,050	18,383	14,219	18,831	
90,050	90,100	18,397	14,231	18,845	
90,100	90,150	18,411	14,244	18,859	
90,150	90,200	18,425	14,256	18,873	
90,200	90,250	18,439	14,269	18,887	
90,250	90,300	18,453	14,281	18,901	
90,300	90,350	18,467	14,294	18,915	
90,350	90,400	18,481	14,306	18,929	
90,400	90,450	18,495	14,319	18,943	
90,450	90,500	18,509	14,331	18,957	
90,500	90,550	18,523	14,344	18,971	
90,550	90,600	18,537	14,356	18,985	
90,600	90,650	18,551	14,369	18,999	
90,650	90,700	18,565	14,381	19,013	
90,700	90,750	18,579	14,394	19,027	
90,750	90,800	18,593	14,406	19,041	
90,800	90,850	18,607	14,419	19,055	
90,850	90,900	18,621	14,431	19,069	
90,900	90,950	18,635	14,444	19,083	
90,950	91,000	18,649	14,456	19,097	
91,000					
91,000	91,050	18,663	14,469	19,111	
91,050	91,100	18,677	14,481	19,125	
91,100	91,150	18,691	14,494	19,139	
91,150	91,200	18,705	14,506	19,153	
91,200	91,250	18,719	14,519	19,167	
91,250	91,300	18,733	14,531	19,181	
91,300	91,350	18,747	14,544	19,195	
91,350	91,400	18,761	14,556	19,209	
91,400	91,450	18,775	14,569	19,223	
91,450	91,500	18,789	14,581	19,237	
91,500	91,550	18,803	14,594	19,251	
91,550	91,600	18,817	14,606	19,265	
91,600	91,650	18,831	14,619	19,279	
91,650	91,700	18,845	14,631	19,293	
91,700	91,750	18,859	14,644	19,307	
91,750	91,800	18,873	14,656	19,321	
91,800	91,850	18			

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—				
93,000					96,000					99,000				
93,000	93,050	19,223	14,969	19,671	96,000	96,050	20,063	15,719	20,511	99,000	99,050	20,903	16,469	21,351
93,050	93,100	19,237	14,981	19,685	96,050	96,100	20,077	15,731	20,525	99,050	99,100	20,917	16,481	21,365
93,100	93,150	19,251	14,994	19,699	96,100	96,150	20,091	15,744	20,539	99,100	99,150	20,931	16,494	21,379
93,150	93,200	19,265	15,006	19,713	96,150	96,200	20,105	15,756	20,553	99,150	99,200	20,945	16,506	21,393
93,200	93,250	19,279	15,019	19,727	96,200	96,250	20,119	15,769	20,567	99,200	99,250	20,959	16,519	21,407
93,250	93,300	19,293	15,031	19,741	96,250	96,300	20,133	15,781	20,581	99,250	99,300	20,973	16,531	21,421
93,300	93,350	19,307	15,044	19,755	96,300	96,350	20,147	15,794	20,595	99,300	99,350	20,987	16,544	21,435
93,350	93,400	19,321	15,056	19,769	96,350	96,400	20,161	15,806	20,609	99,350	99,400	21,001	16,556	21,449
93,400	93,450	19,335	15,069	19,783	96,400	96,450	20,175	15,819	20,623	99,400	99,450	21,015	16,569	21,463
93,450	93,500	19,349	15,081	19,797	96,450	96,500	20,189	15,831	20,637	99,450	99,500	21,029	16,581	21,477
93,500	93,550	19,363	15,094	19,811	96,500	96,550	20,203	15,844	20,651	99,500	99,550	21,043	16,594	21,491
93,550	93,600	19,377	15,106	19,825	96,550	96,600	20,217	15,856	20,665	99,550	99,600	21,057	16,606	21,505
93,600	93,650	19,391	15,119	19,839	96,600	96,650	20,231	15,869	20,679	99,600	99,650	21,071	16,619	21,519
93,650	93,700	19,405	15,131	19,853	96,650	96,700	20,245	15,881	20,693	99,650	99,700	21,085	16,631	21,533
93,700	93,750	19,419	15,144	19,867	96,700	96,750	20,259	15,894	20,707	99,700	99,750	21,099	16,644	21,547
93,750	93,800	19,433	15,156	19,881	96,750	96,800	20,273	15,906	20,721	99,750	99,800	21,113	16,656	21,561
93,800	93,850	19,447	15,169	19,895	96,800	96,850	20,287	15,919	20,735	99,800	99,850	21,127	16,669	21,575
93,850	93,900	19,461	15,181	19,909	96,850	96,900	20,301	15,931	20,749	99,850	99,900	21,141	16,681	21,589
93,900	93,950	19,475	15,194	19,923	96,900	96,950	20,315	15,944	20,763	99,900	99,950	21,155	16,694	21,603
93,950	94,000	19,489	15,206	19,937	96,950	97,000	20,329	15,956	20,777	99,950	100,000	21,169	16,706	21,617
94,000					97,000									
94,000	94,050	19,503	15,219	19,951	97,000	97,050	20,343	15,969	20,791	<div> \$100,000 or over use the Tax Computation Worksheet </div>				
94,050	94,100	19,517	15,231	19,965	97,050	97,100	20,357	15,981	20,805					
94,100	94,150	19,531	15,244	19,979	97,100	97,150	20,371	15,994	20,819					
94,150	94,200	19,545	15,256	19,993	97,150	97,200	20,385	16,006	20,833					
94,200	94,250	19,559	15,269	20,007	97,200	97,250	20,399	16,019	20,847					
94,250	94,300	19,573	15,281	20,021	97,250	97,300	20,413	16,031	20,861					
94,300	94,350	19,587	15,294	20,035	97,300	97,350	20,427	16,044	20,875					
94,350	94,400	19,601	15,306	20,049	97,350	97,400	20,441	16,056	20,889					
94,400	94,450	19,615	15,319	20,063	97,400	97,450	20,455	16,069	20,903					
94,450	94,500	19,629	15,331	20,077	97,450	97,500	20,469	16,081	20,917					
94,500	94,550	19,643	15,344	20,091	97,500	97,550	20,483	16,094	20,931					
94,550	94,600	19,657	15,356	20,105	97,550	97,600	20,497	16,106	20,945					
94,600	94,650	19,671	15,369	20,119	97,600	97,650	20,511	16,119	20,959					
94,650	94,700	19,685	15,381	20,133	97,650	97,700	20,525	16,131	20,973					
94,700	94,750	19,699	15,394	20,147	97,700	97,750	20,539	16,144	20,987					
94,750	94,800	19,713	15,406	20,161	97,750	97,800	20,553	16,156	21,001					
94,800	94,850	19,727	15,419	20,175	97,800	97,850	20,567	16,169	21,015					
94,850	94,900	19,741	15,431	20,189	97,850	97,900	20,581	16,181	21,029					
94,900	94,950	19,755	15,444	20,203	97,900	97,950	20,595	16,194	21,043					
94,950	95,000	19,769	15,456	20,217	97,950	98,000	20,609	16,206	21,057					
95,000					98,000									
95,000	95,050	19,783	15,469	20,231	98,000	98,050	20,623	16,219	21,071					
95,050	95,100	19,797	15,481	20,245	98,050	98,100	20,637	16,231	21,085					
95,100	95,150	19,811	15,494	20,259	98,100	98,150	20,651	16,244	21,099					
95,150	95,200	19,825	15,506	20,273	98,150	98,200	20,665	16,256	21,113					
95,200	95,250	19,839	15,519	20,287	98,200	98,250	20,679	16,269	21,127					
95,250	95,300	19,853	15,531	20,301	98,250	98,300	20,693	16,281	21,141					
95,300	95,350	19,867	15,544	20,315	98,300	98,350	20,707	16,294	21,155					
95,350	95,400	19,881	15,556	20,329	98,350	98,400	20,721	16,306	21,169					
95,400	95,450	19,895	15,569	20,343	98,400	98,450	20,735	16,319	21,183					
95,450	95,500	19,909	15,581	20,357	98,450	98,500	20,749	16,331	21,197					
95,500	95,550	19,923	15,594	20,371	98,500	98,550	20,763	16,344	21,211					
95,550	95,600	19,937	15,606	20,385	98,550	98,600	20,777	16,356	21,225					
95,600	95,650	19,951	15,619	20,399	98,600	98,650	20,791	16,369	21,239					
95,650	95,700	19,965	15,631	20,413	98,650	98,700	20,805	16,381	21,253					
95,700	95,750	19,979	15,644	20,427	98,700	98,750	20,819	16,394	21,267					
95,750	95,800	19,993	15,656	20,441	98,750	98,800	20,833	16,406	21,281					
95,800	95,850	20,007	15,669	20,455	98,800	98,850	20,847	16,419	21,295					
95,850	95,900	20,021	15,681	20,469	98,850	98,900	20,861	16,431	21,309					
95,900	95,950	20,035	15,694	20,483	98,900	98,950	20,875	16,444	21,323					
95,950	96,000	20,049	15,706	20,497	98,950	99,000	20,889	16,456	21,337					

2014 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 \$186,350	\$	× 28% (.28)	\$	\$ 6,824.25	\$
Over \$186,350 but not over \$405,100	\$	× 33% (.33)	\$	\$16,141.75	\$
Over \$405,100 but not over \$406,750	\$	× 35% (.35)	\$	\$24,243.75	\$
Over \$406,750	\$	× 39.6% (.396)	\$	\$42,954.25	\$

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 \$148,850	\$	× 25% (.25)	\$	\$ 8,287.50	\$
Over \$148,850 but not over \$226,850	\$	× 28% (.28)	\$	\$12,753.00	\$
Over \$226,850 but not over \$405,100	\$	× 33% (.33)	\$	\$24,095.50	\$
Over \$405,100 but not over \$457,600	\$	× 35% (.35)	\$	\$32,197.50	\$
Over \$457,600	\$	× 39.6% (.396)	\$	\$53,247.10	\$

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 \$113,425	\$	× 28% (.28)	\$	\$ 6,376.50	\$
Over \$113,425 but not over \$202,550	\$	× 33% (.33)	\$	\$12,047.75	\$
Over \$202,550 but not over \$228,800	\$	× 35% (.35)	\$	\$16,098.75	\$
Over \$228,800	\$	× 39.6% (.396)	\$	\$26,623.55	\$

2014 Tax Rate Schedules

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



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on 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.

Schedule W				Schedule X			
Estates or Trusts —Use this schedule for a nonresident alien estate or trust				Single Taxpayers —If you checked Filing Status Box 1 or 2 on Form 1040NR			
If line 41 is:		The tax is:		If line 41 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$2,500	..... 15%	\$0	\$0	\$9,075	..... 10%	\$0
2,500	5,800	\$375.00 + 25%	2,500	9,075	36,900	\$907.50 + 15%	9,075
5,800	8,900	1,200.00 + 28%	5,800	36,900	89,350	5,081.25 + 25%	36,900
8,900	12,150	2,068.00 + 33%	8,900	89,350	186,350	18,193.75 + 28%	89,350
12,150	-----	3,140.50 + 39.6%	12,150	186,350	405,100	45,353.75 + 33%	186,350
				405,100	406,750	117,541.25 + 35%	405,100
				406,750	-----	118,118.75 + 39.6%	406,750
Schedule Y				Schedule Z			
Married Filing Separate Returns —If you checked Filing Status Box 3, 4, or 5 on Form 1040NR				Qualifying Widows and Widowers —If you checked Filing Status Box 6 on Form 1040NR			
If line 41 is:		The tax is:		If line 41 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$9,075	..... 10%	\$0	\$0	\$18,150	..... 10%	\$0
9,075	36,900	\$907.50 + 15%	9,075	18,150	73,800	\$1,815.00 + 15%	18,150
36,900	74,425	5,081.25 + 25%	36,900	73,800	148,850	10,162.50 + 25%	73,800
74,425	113,425	14,462.50 + 28%	74,425	148,850	226,850	28,925.00 + 28%	148,850
113,425	202,550	25,382.50 + 33%	113,425	226,850	405,100	50,765.00 + 33%	226,850
202,550	228,800	54,793.75 + 35%	202,550	405,100	457,600	109,587.50 + 35%	405,100
228,800	-----	63,981.25 + 39.6%	228,800	457,600	-----	127,962.50 + 39.6%	457,600

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