Caution: ***The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.***

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is currently being updated.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at www.irs.gov/DraftForms (note that they remain there after the final release is posted). The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at www.irs.gov/Form1040; the Pub. 501 page is at www.irs.gov/Pub501; the Form W-4 page is at www.irs.gov/W4; and the Schedule A (Form 1040 or 1040-SR) page is at www.irs.gov/ScheduleA. (If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at www.irs.gov/FormComments. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

All information about forms, instructions, and pubs is at www.irs.gov/Forms.

2018

Instructions for Form 1040NR

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

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

Future developments. For the latest information about developments related to Form 1040NR and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form1040NR*.

What's New

CAUTION *At the time these instructions went to print, Congress was considering legislation that would do the following.*

1. Provide additional tax relief for those affected by certain 2018 disasters.

2. Extend certain tax benefits that expired at the end of 2017 and that currently can't be claimed on your 2018 tax return.

3. Change certain other tax provisions.

To learn whether this legislation was enacted resulting in changes that affect your 2018 tax return, go to Recent Developments at IRS.gov/Form1040NR.

Change in tax rates. For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

Personal exemption suspended. For 2018, you can't claim a personal exemption for yourself, your spouse, or your dependents. Lines 1, 3, and 4 are reserved. The box for spouse information has been removed.

If you are a resident of Canada, Mexico, or South Korea, or are a U.S. national, as you have always done you must continue to enter your residency or nationality in the space on Schedule OI, Item A or B.

The box for spouse information on page 1 of Form 1040NR, which had to be completed by those checking the filing status box on line 3 or 4, has been removed. You no longer need to place spouse information on the form.

Filing exception changes. The filing exception for those whose only trade or business is the performance of personal services is not available in 2018.

Schedule OI. A new Item M has been added. See *Item M*.

Increased child tax credit (CTC) and additional child tax credit (ACTC). For 2018, the maximum CTC is increased to $2,000 per qualifying child, of which $1,400 can be claimed for the ACTC. See *Line 49* and *Line 64*.

New credit for other dependents. You may be able to claim a new credit of up to $500 for each of your dependents who is a U.S. citizen, U.S. national, or U.S. resident alien who cannot be claimed for the CTC. The CTC and credit for other dependents are both figured using the Child Tax Credit and Credit for Other Dependents Worksheet. See *Line 49*.

Social security number (SSN) required for child tax credit. Your child must have an SSN valid for employment issued before the due date of your 2018 return (including extensions) to be claimed as a qualifying child for the CTC or ACTC. If your child has an ITIN, but not an

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

IRS e-file **makes doing your taxes faster and easier.**

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

SSN, issued before the due date of your 2018 return (including extensions), you may be able to claim the new credit for other dependents for that child. See *Line 7, column (2)*.

Qualified business income deduction. Beginning in 2018, you may be able to deduct up to 20% of your qualified business income from your qualified trade or business, plus 20% of your qualified REIT dividends and qualified PTP income. For more information, see *Line 38*, later.

Special rules for eligible gains invested in Qualified Opportunity Funds. If you have an eligible gain you can invest that gain into a Qualified Opportunity Fund (QO Fund) and elect to defer part or all of the gain that is otherwise includible in income. The gain is deferred until you sell or exchange the investment or December 31, 2026, whichever is earlier. You may also be able to permanently exclude gain from the sale or exchange of an investment in a QO Fund if the investment is held for at least 10 years. For information about what types of gains entitle you to elect these special rules, see the Instructions for Schedule D and see Form 8949 instructions on how to elect to use these special rules.

Changes to itemized deductions. For 2018, there have been changes to the itemized deductions that can be claimed on Schedule A. These are a few of the changes.

- Your itemized deductions are no longer limited if your adjusted gross income is over a certain amount.
- Your deduction for state and local taxes is now limited.
- You can no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2%-of-adjusted-gross-income floor.

See the Schedule A instructions for more information.

Due date of return. File Form 1040NR by April 15, 2019.

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

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

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

The Marketplace is required to send **Form 1095-A** by **January 31, 2019,** listing the advance payments and other information you need to complete **Form 8962.**

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

Health Coverage Reporting

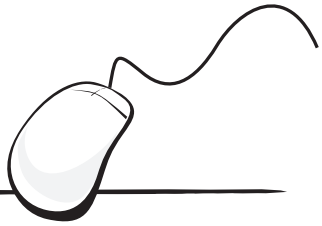
You should receive the **Form 1095-A** by early **February 2019** and **Form 1095-C** by early **March 2019,** if applicable. You don't need to wait to receive your Form 1095-C to file your return. Don't include Form 1095-A or Form 1095-C with your tax return.

If you or someone in your family was an employee in 2018, the employer may be required to send you a **Form 1095-C. Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2019.** This information may be relevant if you purchased health insurance coverage for 2018 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 65.** You do not need to wait to receive your Form 1095-C to file your return. You may rely on other information about your coverage to complete line 65. Do not include Form 1095-C with your tax return. If you don’t wish to claim the premium tax credit for 2018, you don’t need the information in **Part II** of **Form 1095-C.** For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

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

Why do 89% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by the due date of your return (not counting extensions)—April 15, 2019, for most people.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



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

Joining the more than 126 million Americans who already are using *e-file* is easy. Just ask your tax preparer or use commercial software. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

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

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

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at *IRS.gov/Forms*.

Make your tax payments electronically—it's easy.

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

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, scholarship or fellowship grants, and nontaxable interest or dividends. You can't use Form 1040NR-EZ if you are taking the qualified business income deduction or you had taxable interest or dividend income. For more details, see Form 1040NR-EZ and its instructions.

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

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

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

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

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

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

Foreign-owned domestic disregarded entities. For tax years beginning on or after January 1, 2017, and ending on or after December 13, 2017, if a foreign person wholly owns a domestic disregarded entity (DE), the domestic DE is treated as a domestic corporation separate from its owner (the foreign person) for the limited purposes of the requirements under section 6038A that apply to 25% foreign-owned domestic corporations. See the Instructions for Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, for additional information and coordination with Form 5472 filing by the domestic DE. Also, note that because the domestic DE is generally a transparent entity, the foreign person will include (or continue to include) on Form 1040NR any of the domestic DE's tax items that are subject to reporting.

Additional Information

If you need more information, our free publications may help you. Pub. 519, U.S. Tax Guide for Aliens, will be the most beneficial, but the following publications also may help.

Pub. 501	Dependents, 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

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

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2018. (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 2018. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you will be treated as a nonresident alien for income tax purposes if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country and you claim a treaty benefit (as a nonresident of the United States) so as to reduce your U.S. income tax liability. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter "tax treaties" in the search box at the top of the page, and click on *United States Income Tax Treaties - A to Z*. Technical explanations for many of those treaties also are 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 2018. (Also see *Dual-Status Taxpayers*, later.) In most cases, you are a lawful permanent resident if the USCIS (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

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

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

Your resident status is considered to have been taken away from you if the U.S. government issues you a final administrative or judicial order of exclusion or deportation. When your resident alien status is considered to have been administratively or judicially determined to be abandoned depends on who initiates the determination.

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

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

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

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

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

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

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2018. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2018; and
2. 183 testing days during the 3-year period of 2018, 2017, and 2016, as calculated using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2018		1.000	
2017		0.333	
2016		0.167	
Total testing days (add column (d))			

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

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

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

Exempt individual. For purposes of the substantial presence test, an exempt individual is anyone in one of the following categories.

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

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

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

You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2018 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2018 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. See Substantial Presence Test *in chapter 1 of Pub. 519 for more information.*

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2018,
- Establish that during 2018 you had a tax home in a foreign country, and
- Establish that during 2018 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

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

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

Who Must File

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

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

You must file Form 1040NR if any of the following conditions apply to you.
1. You were a nonresident alien engaged in a trade or business in the United States during 2018. 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 2018, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.
2. You were a nonresident alien not engaged in a trade or business in the United States during 2018 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 owe any special taxes, including any of the following. a. Alternative minimum tax. b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (If you are filing a return only because you owe this tax, you can file **Form 5329** by itself.) c. Household employment taxes. (If you are filing a return only because you owe these taxes, you can file **Schedule H** (Form 1040) by itself.) d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes. e. Recapture of first-time homebuyer credit. See the instructions for line 59b. f. Write-in taxes or recapture taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60.
4. You received HSA, Archer MSA, or Medicare Advantage MSA distributions.
5. You had net earnings from self-employment of at least $400 and you are a resident of a country with whom the United States has an international social security agreement. See the instructions for line 55.
6. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
7. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.
8. You are the personal representative for a deceased person who would have had to file Form 1040NR. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.
9. You represent an estate or trust that has to file Form 1040NR. Change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041 and its instructions when completing the Form 1040NR. CAUTION *If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.*
**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.*

CAUTION *The personal services exception is not available for your 2018 return. Even if your only trade or business was the performance of personal services, you still must meet (1), (2), (3), or (4) below to be exempt from filing a 2018 Form 1040NR.*

Exceptions. You do not need to file Form 1040NR if you meet (1), (2), (3), or (4) below.

1. 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).

2. You were a student or business apprentice who was eligible for the benefits of Article 21(2) of the U.S.-India Income Tax Treaty, you are single or a qualifying widow(er), and your gross income for 2018 was less than or equal to $12,000 if single ($24,000 if a qualifying widow(er)). See chapter 5 of Pub. 519 for more details on these Treaty benefits.

3. You were a partner in a U.S. partnership that was not engaged in a trade or business in the United States during 2018 and your Schedule K-1 (Form 1065) includes only income from U.S. sources reportable on Schedule NEC, lines 1 through 12.

4. Your gross income was less than $5.

CAUTION *If the partnership withholds taxes on this income in 2019 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 2019 to pay the underwithheld tax or claim a refund of the overwithheld tax.*

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

1. You are eligible to get a refund of any federal income tax withheld.

2. You are engaged in a U.S. trade or business and are eligible for any of the following credits.

a. Additional child tax credit.

b. Credit for federal tax on fuels.

c. Premium tax credit.

d. Health coverage tax credit.

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

Premium tax credit. If advance payments of the premium tax credit were made for you or a dependent who enrolled in coverage through the Marketplace, you must file a 2018 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments. You must attach Form 8962 even if someone else enrolled you or your dependent. If you are a dependent who is claimed on someone else's 2018 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If your child was under age 19 at the end of 2018 or was a full-time student under age 24 at the end of 2018, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than $10,500, you can elect to report your child's income on your return. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, including the conditions for children under age 24, see Form 8814.

A child born on January 1, 1995, is considered to be age 24 at the end of 2018. 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 2018. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

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

Simplified Procedure for Claiming Certain Refunds

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

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

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

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

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

Page 4—Schedule NEC, lines 1a through 12. Enter the amounts of gross income you received from dividends, dividend equivalents, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

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

- 4 dividend payments.
- 12 interest payments.

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

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

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

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

current year. Also attach Form 8833 if required.

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

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

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

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

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

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

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

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

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

Signature. You must sign and date your tax return. See *Sign Your Return*, later.

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

Additional Information

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

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

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

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

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

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2018 calendar year is due by **April 15, 2019.**

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 2018 calendar year is due by June 17, 2019.

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

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

Extension of time to file. If you cannot file your return by the due date, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

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

Where To File

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

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

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

If enclosing a payment, mail Form 1040NR to:

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

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

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999
U.S.A.

If enclosing a payment, mail Form 1040NR to:

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

Private Delivery Services

Filers can use certain private delivery services (PDS) designated by the IRS to meet the "timely mailing as timely filing" rule for tax returns. Go to *IRS.gov/PDS* for the current list of designated services.

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

For the IRS mailing address to use if you're using PDS, go to *IRS.gov/PDSStreetAddresses*.

CAUTION *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.

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 or 1040NR-EZ.

If you make the election to be treated as a resident alien, 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 2018. If you file a separate return, use Form 1040. You must include your worldwide income for the whole year whether you file a joint or separate return.

CAUTION *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

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

Dual-Status Tax Year

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

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

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

- After leaving (or after your last day of lawful permanent residency if you met the green card test, defined earlier) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States.
- During the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test, defined earlier.

See chapter 1 of Pub. 519 for more information.

What and Where To File for a Dual-Status Year

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

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

If enclosing a payment, mail your return to:

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

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

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

If enclosing a payment, mail your return to:

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

Statements. Any statement you file with your return must show your name, address, and identifying

number (defined in *Identifying Number*, later).

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

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

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

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

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

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

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 Schedule 4 (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 16. Enter amounts from the attached statement (Form 1040NR, lines 62a through 62d) in the column to the right of line 16 and identify and include them in the amount on line 16.
   - When filing Form 1040NR, show the total tax withheld on lines 62a through 62d. Enter the amount from the attached statement (Form 1040, line 16) 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 18. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040NR

Community Income

If either you or your spouse (or both you and your spouse) were nonresident aliens at any time during the tax year and you had community income during the year, treat the community income according to the

applicable community property laws except as follows.

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

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

Kinds of Income

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

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

2. **U.S. income not effectively connected with a U.S. trade or business.** This income is taxed at 30% unless a treaty between your country of residence (as defined under the treaty) and the United States has set a lower rate that applies to you. Report this income on Schedule NEC on page 4 of Form 1040NR. Pub. 519 describes this income in greater detail.

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

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

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

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.

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

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

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

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

Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if the income is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see chapter 4 of Pub. 519.

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

The expatriation tax provisions apply to certain U.S. citizens who have lost their citizenship and long-term residents who have ended their residency. You are a former U.S. long-term resident if you were a lawful

permanent resident of the United States (green card holder) in at least 8 of the last 15 tax years ending with the year your residency ends.

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

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

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

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

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

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

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

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

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

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

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

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. For more information about marital status, see Pub. 501.

Lines 1, 3, and 4, on which you could identify yourself as a resident of Canada, Mexico, or South Korea, or a U.S. national have been reserved. You will still need to provide this information on Schedule OI, Item A or B.

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.

Were You Single or Married?

Single. You can check the box on line 2 if any of the following was true on December 31, 2018.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2018, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 2.
- You were widowed before January 1, 2018, and did not remarry before the end of 2018. But if you meet certain conditions, you may be able to use the qualifying widow(er) filing status. See the instructions for line 6, later.
- You meet the tests described under *Married persons who live apart*, later.

Married. If you were married on December 31, 2018, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2018.

If your spouse died in 2018, consider yourself married to that spouse for the whole year, unless you remarried in 2018.

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, you are a married U.S. national, or you are a married resident of South Korea, check the box on line 2. On Schedule OI, enter your country of residency (Item B) or, if applicable, that you are a U.S. national (Item A).

1. You file a separate return from your spouse.

2. You paid over half the cost of keeping up your home for 2018.

3. You lived apart from your spouse for the last 6 months of 2018. 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 2018. 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 2018, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2018.

5. You could have claimed the child as a dependent 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 1—Reserved. Line 1 is now reserved due to the suspension of personal exemptions for individuals.

CAUTION *Check the box on line 2 if your filing status is single even if you are a U.S. national or a resident of Canada or Mexico. Be sure to complete Schedule OI, Items A and B, with your citizenship, nationality, and/or residency.*

Lines 3 and 4—Reserved. Lines 3 and 4 are now reserved due to the suspension of personal exemptions for individuals.

CAUTION *Check the box on line 5 if your filing status is married even if you are a U.S. national or a resident of Canada, Mexico, or South Korea. Be sure to complete Schedule OI, Items A and B, with your citizenship, nationality, and/or residency. Also, you no longer need to place spouse information on the form.*

Line 5—Married nonresident alien. If your filing status is married, check the box on line 5.

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

1. You were a resident of Canada, Mexico, or South Korea or were a U.S. national.

2. Your spouse died in 2016 or 2017 and you did not remarry before the end of 2018.

3. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2018:

a. The child had gross income of $4,150 or more,

b. The child filed a joint return, or

c. You could be claimed as a dependent on someone else's return.

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

4. This child lived in your home for all of 2018. 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 2018 if the child was born or died in 2018 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.

Dependents

Exemptions for estates and trusts are described in the instructions for line 39, later.

Only U.S. nationals, residents of Canada, Mexico, and South Korea, and residents of India who were students or business apprentices may have a qualifying dependent on line 7. You will need to complete the appropriate Item A or B on Schedule OI to identify your status as a U.S. national or your residency.

CAUTION *You do not need to list a qualifying dependent if your qualifying dependent does not qualify you for any benefit.*

Line 7—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 a 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 dependency 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 2018 and younger than you.

2. Under age 24 at the end of 2018, a full-time student, and younger than you.

3. Any age and permanently and totally disabled at any time during the year.

- The child lived with you for more than half of 2018.
- The child did not provide over half of his or her own support for 2018.
- The child is not filing a joint return for 2018 or is filing a joint return for 2018 only to claim a refund of estimated or withheld taxes.

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

- The person was not a qualifying child of any taxpayer for 2018.
- 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 2018 as a member of your household if your relationship did not violate local law.

- The person had gross income of less than $4,150 in 2018.
- You provided over half of the person's support in 2018.

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

Children who did not live with you due to divorce or separation. If you were a U.S. national or a resident of Canada or Mexico 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 lived apart during the last 6 months of the year, include with your return a copy of the custodial parent's signed release of claim to exemption. The release may be on Form 8332 or may be a substantially similar statement whose only purpose is to release a claim to exemption for the child. The release must be unconditional.

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

CAUTION *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.

Line 7, column (2). You must enter each dependent's identifying number (SSN, ITIN, or ATIN). Otherwise, at the time we process your return, we may reduce or disallow tax benefits (such as the credit for other dependents) based on the person's status as your dependent.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration (SSA) before the due date of your 2018

return (including extensions). If "Not Valid for Employment" is printed on the social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

For the credit for other dependents, your dependent must have an SSN, ITIN, or ATIN issued on or before the due date of your 2018 return (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by this date, you cannot use the person to claim the credit for other dependents on either your original or amended 2018 tax return.

TIP *For details on how your dependent can get an identifying number, see* Identifying Number*, earlier.*

If your dependent child was born and died in 2018 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you did not have an SSN (or ITIN) issued on or before the due date of your 2018 return (including extensions), you cannot claim the child tax credit or credit for other dependents on either your original or an amended 2018 return.

If you apply for an ITIN on or before the due date of your 2018 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

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 7, column (4), child tax credit. 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 dependency under *Qualifying child* above except that the child must meet the following requirements.

- The child was under age 17 at the end of 2018.
- The child was a U.S. citizen, a U.S. national, or a U.S. resident alien.

If you did not have an SSN (or ITIN) issued on or before the due date of your 2018 return (including extensions), you cannot claim the child tax credit on either your original or an amended 2018 return. Also, no child tax credit is allowed on your original or an amended 2018 return with respect to a child who did not have an SSN valid for employment issued before the due date of your return (including extensions). See the instructions for *Line 7, column (2)*, earlier.

Line 7, column (4), credit for other dependents. Check the box in this column if your dependent is not a *qualifying child* for the child tax credit (defined above), but is a *qualifying relative* (defined earlier) and a U.S. citizen, U.S. national, or U.S. resident alien.

If you did not have an SSN (or ITIN) issued on or before the due date of your 2018 return (including extensions), you cannot claim the credit for other dependents on either your original or an amended 2018 return. Also, no credit for other dependents is allowed on your original or an amended 2018 return with respect to a person who did not have an SSN, ATIN, or ITIN issued on or before the due date of your return (including extensions). See the instructions for *Line 7, column (2)*, earlier.

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. 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.

CAUTION *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.

TIP *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 2018, if your total compensation (including fringe benefits) is $250,000 or more and you allocate your compensation using an alternative method, check the "Yes" boxes in item K of Schedule OI on page 5. Also attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative method is used.

2. For each such item, the alternative method used to allocate the source of the compensation.

3. For each such item, a computation showing how the alternative allocation was computed.

4. A comparison of the dollar amount of the compensation sourced within and outside the United States under both the alternative method and the time or geographical method for determining the source.

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

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

- All wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than $2,100 in 2018. If you received wages as a household employee and you did not receive a Form W-2 because an employer paid you less than $2,100 in 2018, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 8. For information on employment taxes for household employees, see Tax Topic 756 at *IRS.gov/TaxTopics*.
- 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.

CAUTION *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 2018.
- 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 2018 under all plans was more than $18,500 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) $12,500 if you have only SIMPLE plans, or (b) $21,500 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 2018, your employer may have allowed an additional deferral (catch-up contributions) of up to $6,000 ($3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

CAUTION *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, Form 1099-R (other than payments from an IRA*) or payments from an IRA are reported on lines 17a and 17b.
- 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 17a and 17b.

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

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than January 31, 2019. If you do not receive it by early February, use Tax Topic 154 at *IRS.gov/TaxTopics* to find out what to do. Even if you do not get a Form W-2, you still must report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

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

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

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

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

Interest credited in 2018 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 2018 income.

See Pub. 550 for more details.

Line 9b—Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income (including any tax-exempt original issue discount (OID)), report the amount on line 9b. In general, your stated tax-exempt interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 9b. Also include on line 9b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV. If you acquired a tax-exempt bond at a premium, there may be an amount in box 13 of Form 1099-INT or box 10 of Form 1099-OID if you had bond premium amortization allocable to interest paid on a tax-exempt covered security. Reduce the amount otherwise reportable on line 9b by the amount, if any, shown in box 13 of Form 1099-INT or box 10 of Form 1099-OID. Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 9b (that is, the excess of the tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

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

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

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

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

Nondividend distributions. Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949.

See chapter 1 of Pub. 550 for more details.

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

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

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

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

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

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.
- Dividends from a corporation which first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation which is treated as a domestic corporation under section 7874(b).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 9, 2018. XYZ Corp. paid a cash dividend of 10 cents a share. The ex-dividend date was July 17, 2018. 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 10, 2018. You held your shares of XYZ Corp. for only 32 days of the 121-day period (from July 10, 2018, through August 10, 2018). The 121-day period began on May 18, 2018 (60 days before the ex-dividend date), and ended on September 15, 2018. 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 16, 2018 (the day before the ex-dividend date), and you sold the stock on September 17, 2018. You held the stock for 63 days (from July 16, 2017, through September 17, 2018). 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 17, 2018, through September 15, 2018).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 9, 2018. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2018. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000 and qualified dividends of $200. However, you sold the 10,000 shares on August 10, 2018. 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 2018, 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 2018 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 2018 estimated state or local income tax, the amount applied is treated as received in 2018.

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

TIP *None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions on Schedule A. Currently, this exception only applies to students or business apprentices from India. If you were a student or business apprentice from India in 2017 and you claimed the standard deduction on your 2017 tax return, none of your refund of 2017 taxes is taxable. See* Students and business apprentices from India *under* Itemized Deductions *in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 11 blank.*

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

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

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

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

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

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

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2018 are as follows.

Tuition and fees	$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	$35,000

The Form 1042-S you received from ABC University for 2018 shows $9,000 in box 2 and $1,260 (14% of $9,000) in box 10.

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

When completing Form 1040NR, do the following.

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

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

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

When completing Form 1040NR, do the following.

- Enter $0 on line 12. The $9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter $9,000 on line 22.
- Enter $0 on line 31. Because none of the $9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 31.
- Include on line 62d any withholding shown in box 10 of Form 1042-S.
- Provide all the required information in item L, Schedule OI, on page 5 of Form 1040NR.

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office or dependent agent. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

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

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

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

Exception 1. You do not have to file Form 8949 or Schedule D (Form 1040) if you are not deferring any capital gain by investing in a qualified opportunity zone fund and 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 you are not deferring any capital gain by investing in a qualified opportunity zone fund and *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2017;
- 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.

TIP *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 17a and 17b—IRAs, pensions, and annuities. Use line 17a to report certain excepted IRAs and pension distributions. Use line 17b to report the taxable portion of those IRAs and pension distributions.

TIP *If you have IRA distributions as well as pension and annuity payments, unlike in prior years when you entered these amounts on different lines, this year you will need to enter the total of your nontaxable IRA distributions and your*

nontaxable pension and annuity payments on line 17a and the total of your taxable IRA distributions and your taxable pension and annuity payments on line 17b.

Lines 17a and 17b—IRAs. 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 17a and 17b 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, do not include the distribution on line 17a and include the total distribution (from Form 1099-R, box 1) on line 17b.

Exception 1. The total distribution on line 17a if you rolled over part or all of the distribution from one:

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

Also, enter "Rollover" next to line 17b. If the total distribution was rolled over in a qualified rollover, do not include any portion of the distribution on line 17b. If the total distribution was not rolled over in a qualified rollover, include the part not rolled over on line 17b 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 2019, include a statement explaining what you did.

Exception 2. If any of the following apply, include the total distribution on line 17a and see Form 8606 and its instructions to figure the amount to include on line 17b.

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 2018 or an earlier year. If you made nondeductible contributions to these IRAs for 2018, 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, do not include any of the distribution on line 17b; 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 2013 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 2018.

4. You had a 2017 or 2018 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 2018.

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), include the total distribution on line 17a. If the total amount distributed is a QCD, do not include any of the distribution on line 17b. If only part of the distribution is a QCD, include the part that is not a QCD on line 17b unless *Exception 2* applies to that part. Enter "QCD" next to line 17b.

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

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

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

Exception 4. An HFD is a health savings account (HSA) funding distribution. If the distribution is an HFD, include the total distribution on line 17a. If the total amount distributed is an HFD and you elect to exclude it from income, include -0- on line 17b. If only part of the distribution is an HFD and you elect to exclude that part from income, include the part that is not an HFD on line 17b unless *Exception 2* applies to that part. Enter "HFD" next to line 17b.

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.

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

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead

of making an entry next to line 17b. For example: "Line 17b–$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 include the total of the taxable amounts on line 17b. Include the total amount of those distributions on line 17a.

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, 1947, 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. 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.

Include 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). Include 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 include 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 2018. If your pension or annuity is fully taxable, include the total pension or annuity payments on line 17b; do not include any portion of the payments 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. Include the total pension or annuity payments (from Form 1099-R, box 1) on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must figure the taxable amount and include that amount on line 17a. If your annuity is paid under a qualified plan and your annuity starting date was after July 1, 1986, see Simplified Method, later.

If your annuity is paid under a nonqualified plan or paid under a qualified plan and your annuity starting date was before July 2, 1986, you generally must use the General Rule. If you are required to use the General Rule, you can ask the IRS to figure the taxable part for a $1,000 fee. For more information about the General Rule, see Pub. 939.

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

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

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

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

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

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

See *Survivors and Beneficiaries* in Pub. 575 if you are the beneficiary of an employee who died, or if there is more than one beneficiary and you need to figure each beneficiary's taxable amount.

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

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

From the amount in the distribution from box 1 of Form 1099-R or box 2 of Form 1042-S 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. Include the remaining amount on line 17b. If the remaining amount is zero and you have no other distribution (pension, annuity, or IRA) to report on line 17b, enter -0- on line 17b. Also, enter "Rollover" next to line 17b.

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

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

Include the total distribution on line 17a and the taxable part on line 17b. For details, see *Taxation of Nonperiodic Payments* in Pub. 575.

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

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

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

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

Line 20—Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2018. Report this amount on line 20. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2018 and you repaid any of it in 2018, 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 2018, you repaid more than $3,000 of unemployment compensation that you included in gross income in an earlier year, 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 2018, and

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. Include the total of the taxable parts on Form 1040NR, line 17b. Include the total pension or annuity payments received in 2018 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2018. Also, include 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, include 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.** STOP Do not complete the rest of this worksheet.

☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2018. You will need this number if you need to fill out this worksheet next year . . . . . **10.** _____

11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero or less, you will not have to complete this worksheet next year. The payments you receive next year will generally be fully taxable . . . . . **11.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see *Age (or combined ages) at annuity starting date*, earlier) was . . .	**AND** your annuity starting date was—	
	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*, earlier) were . . .	**THEN** enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

(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 2018, 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2018, you can deduct on line 24 up to $250 of qualified expenses you paid in 2018. However, you cannot deduct these expenses on your Form 1040NR, Schedule A, anymore. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

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

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

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

You must reduce your qualified expenses by the following amounts.

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

For more details, use Tax Topic 458 at *IRS.gov/TaxTopics* or see *Deductions Subject to the 2% Limit* in Pub. 529.

Line 25—Health savings account (HSA) deduction. You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2018. See Form 8889.

Line 26—Moving expenses of members of the Armed Forces. Members of the Armed Forces of the United States on active duty can deduct certain moving expenses. The move must be pursuant to a military order and incident to a permanent change of station.

CAUTION *You cannot deduct moving expenses if you are not a member of the Armed Forces of the United States on active duty.*

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 2018, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 7 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 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 also were 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 2018, 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 2018, do not use amounts paid for coverage for that month to figure the deduction.

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

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

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

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

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

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

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

Line 32—IRA deduction. If you made contributions to a traditional individual retirement arrangement (IRA) for 2018, you may be able to take an IRA deduction. But you must have had earned income to do so. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. See *How Much Can You Deduct?* in chapter 1 of Pub. 590-A for more details.

A statement should be sent to you by May 31, 2019, that shows all contributions to your traditional IRA for 2018.

TIP *If you made any nondeductible contributions to a traditional IRA for 2018, you must report them on Form 8606.*

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin:

- ✓ If, during 2018, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, do not include on line 1 of this worksheet any amounts you included on Form 8885, line 4.
- ✓ Be sure you have read the *Exceptions* in the instructions for this line to see if you can use this worksheet instead of Pub. 535, Business Expenses, to figure your deduction.

1.	Enter the total amount paid in 2018 for health insurance coverage established under your business for 2018 for you, your spouse, and your dependents. Your insurance also can cover your child who was under age 27 at the end of 2018, 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.*

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

1. If you were age 70½ or older at the end of 2018, you cannot deduct any contributions made to your traditional IRA for 2018 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 2018 that you deducted for 2017, 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 17a and 17b.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA.

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 2018, see *How Much Can Be Contributed?* in chapter 1 of Pub. 590-A for special rules.

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

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

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

If you were covered by a retirement plan and you file Form 8815 or you exclude employer-provided adoption benefits, see *How Much Can You*

Deduct? in chapter 1 of Pub. 590-A to figure the amount, if any, of your IRA deduction.

Special rule for married individuals. If you checked filing status box 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 2018.

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

TIP *You may be able to take the retirement savings contributions credit. See the line 48 instructions.*

IRA Deduction Worksheet—Line 32

Before you begin:

- ✓ Be sure you have read the nine-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 34 (see the instructions for line 34, later).
- ✓ If you checked filing status box 5, and you lived apart from your spouse for all of 2018, 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 2018, 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 2018.*

1. Were you covered by a retirement plan (see *Were you covered by a retirement plan*, earlier)? . . . . . ☐ **Yes** ☐ **No**

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

- $5,500, if under age 50 at the end of 2018.
- $6,500, if age 50 or older but under age 70½ at the end of 2018.

Otherwise, go to line 2.

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

- You checked filing status box 2, or checked filing status box 5 and **lived apart** from your spouse for all of 2018, enter $73,000.
- Qualifying widow(er), enter $121,000.
- You checked filing status box 5 and lived with your spouse at any time in 2018, 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 34, other than an amount identified as "DPAD" . . . . . **4.** _____

5. Subtract line 4 from line 3 . . . . . **5.** _____

6. Is the amount on line 5 less than the amount on line 2?

☐ **No.** STOP 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 you checked filing status box 2 or box 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 2018.
  - **ii.** $6,500, if age 50 or older but under age 70½ at the end of 2018.

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

- If you checked filing status box 6, 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 2018.
  - **ii.** $6,500 if age 50 or older but under age 70½ at the end of 2018.

  If the result is less than $20,000, go to line 7.

6. _____

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

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. • You checked filing status box 2 or box 5, multiply by 55% (0.55) (or by 65% (0.65) if you are age 50 or older at the end of 2018). • You checked filing status box 6, multiply by 27.5% (0.275) (or by 32.5% (0.325) if you are age 50 or older at the end of 2018). But if you checked "No" on line 1, then multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2018).		**7.** _____
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	**8.** _____	
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	**9.** _____	
10.	Add lines 8 and 9	**10.** _____	
11.	Enter traditional IRA contributions made, or that will be made by April 15, 2019, for 2018 to your IRA		**11.** _____
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)		**12.** _____

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

- You paid interest in 2018 on a qualified student loan (explained later).
- You checked filing status box 2, or box 6.
- Your modified AGI is less than $80,000. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2018 tax return.

Use the Student Loan Interest Deduction Worksheet to figure your student loan interest deduction.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than $4,150 for 2018, 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.

The domestic production activities deduction was repealed except in 2018 for a domestic production activities deduction from a fiscal-year pass-through entity. See the last bullet for more information.

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

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing arts related expenses (see Form 2106). 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."
- Your share of the domestic production activities deduction generated in a tax year beginning before January 1, 2018, by certain fiscal-year pass-through entities (see Form 8903). Identify as "DPAD."

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

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

Line 37—Itemized deductions. Enter the total itemized deductions from line 8 of Schedule A on page 3 of the form. See the instructions for Schedule A, line 8, for more details.

Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You may be able to take the standard deduction along with a net disaster loss. See chapter 5 of Pub. 519 for details.

Line 38

Qualified Business Income Deduction (Section 199A Deduction)

Generally, individuals and certain trusts and estates are allowed a deduction up to 20% of your net qualified business income plus 20% of qualified real estate investment trust (REIT) dividends and publicly traded partnership (PTP) income.

Use the 2018 Qualified Business Income Deduction—Simplified Worksheet, later, to figure your qualified business income deduction if:

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 34 (see the instructions for line 34).

1.	Enter the total interest you paid in 2018 on qualified student loans (see *Qualified student loan*, earlier). **Do not** enter more than $2,500		**1.** _____
2.	Enter the amount from Form 1040NR, line 23	**2.** _____	
3.	Enter the total of the amounts from Form 1040NR, lines 24 through 32, plus any write-in adjustments you entered on the dotted line next to line 34, other than an amount identified as "DPAD"	**3.** _____	
4.	Subtract line 3 from line 2	**4.** _____	
5.	Is line 4 more than $65,000? ☐ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8. ☐ **Yes.** Subtract $65,000 from line 4	**5.** _____	
6.	Divide line 5 by $15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000		**6.** _____
7.	Multiply line 1 by line 6		**7.** _____
8.	**Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Form 1040NR, Schedule A; Schedule C (Form 1040); Schedule E (Form 1040); etc.)		**8.** _____

- You have qualified business income, REIT dividends, or PTP income (all defined later);
- Your 2018 taxable income before the qualified business income deduction is less than or equal to $157,500; and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use the worksheet in Pub. 535 instead.

Estates and trusts. To the extent that a grantor or another person is treated as owning all or part of a trust or estate, the owner will compute its qualified business income with respect to the owned portion of the trust as if that qualified business income had been received directly by the owner. Generally, in the case of a nongrantor trust or estate, the trust or estate may either deduct or pass through information to their beneficiaries so that the beneficiaries may figure their deduction. In determining the qualified business income deduction or the amount that must be passed through to beneficiaries, the estate or trust allocates qualified business income items based on the relative proportion of the estate's or trust's distributable net income (DNI) for the tax year that is distributed or required to be distributed to the beneficiary or retained by the estate or trust. If the estate or trust has no distributable net income for the tax year, qualified business income, W-2 wages, and unadjusted basis immediately after acquisition (UBIA) are allocated entirely to the estate or trust.

Although estates and trusts may compute their own qualified business income deduction, they must reduce the amounts reported as qualified business income, W-2 wages, and UBIA to reflect the portion of those amounts that were allocated to beneficiaries.

For more information, see the Instructions for Form 1041.

Determining Your Qualified Trades or Businesses

Your qualified trades and businesses include your trades or businesses for which you are allowed a deduction for ordinary and necessary business expenses, except for trades or businesses conducted through a C corporation; and wages earned as an employee; and, for taxpayers with taxable income, before the qualified business income deduction, above the threshold, specified service trades or businesses.

For more information on what qualifies as a trade or business, see *Determining your qualified trades or businesses* in Pub. 535.

For more information on whether you are an employee or an independent contractor, see Pub. 15-A and Pub. 1779.

Specified Service Trade or Business Excluded From Your Qualified Trades or Businesses

Specified services trades or businesses are generally excluded from the definition of qualified trade or business. A specified service trade or business is any trade or business providing services in the fields of health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any other trade or business where the taxpayer receives fees, compensation, or other income for endorsing products or services, for the use of the taxpayer's image, likeness, name, signature, voice, trademark, or any other symbols associated with the taxpayer's identity, or for appearing at an event or on radio, television, or another media format. In addition, the trades or businesses of investing and investment management, trading or dealing in securities, partnership interests, or commodities are specified service trades or businesses.

Exceptions. If your taxable income before the qualified business income deduction is less than or equal to $157,500, your specified service trade or business is treated as a qualified trade or business.

If your taxable income before the qualified business income deduction is more than $157,500 but is not equal to or greater than $207,500, an applicable percentage of your specified service trade or business is treated as a qualified trade or business. For more information, see Pub. 535.

Determining Your Qualified Business Income

Your qualified business income includes items of income, gain, deduction, and loss from your trades or businesses, that are effectively connected with the conduct of your trade or business within the United States. This includes income from partnerships (other than PTPs), S corporations, sole proprietorships, and certain trusts that are included or allowed in determining your taxable income for the year. It also includes other deductions attributable to the trade or business including, but not limited to, deductible tax on self-employment income, self-employed health insurance, and contributions to qualified retirement plans. Qualified business income doesn't include any of the following.

- Items that are not properly included in income.
- Investment items such as capital gains or losses, or dividends.
- Interest income not properly allocable to a trade or business.
- Wage income (except "Statutory Employees" where box 13 of Form W-2 is checked).
- Income that is not effectively connected with the conduct of business within the United States. (For more information, go to *IRS.gov/ECI*.)
- Commodities transactions or foreign currency gains or losses.
- Income, loss, or deductions from notional principal contracts.
- Annuities (unless received in connection with the trade or business).
- Amounts received as reasonable compensation from an S corporation.
- Amounts received as guaranteed payments.
- Amounts received as payments received by a partner for services other than in a capacity as a partner.
- Qualified REIT dividends.
- Qualified PTP income.

Note. Your qualified business income doesn't include any losses or deductions disallowed under the basis, at-risk, passive loss or section 461(l) excess business loss limitations as they are not included or allowed in determining your taxable income for

the year. Instead, these losses are taken into account in the tax year they are included in determining your taxable income.

Determining Your Qualified REIT Dividends and Qualified PTP Income

Qualified REIT dividends include any dividend you receive from a real estate investment trust held for more than 45 days and for which the payment is not obligated to someone else and that is not a capital gain dividend or qualified dividend plus your qualified REIT dividends received from a regulated investment company. This amount is reported to you on Form 1099-DIV, line 5.

Qualified PTP income includes your share of qualified items of income, gain, deduction, and loss from a publicly traded partnership. It may also include gain or loss recognized on the disposition of your partnership interest that isn't treated as a capital gain or loss.

Note. PTP income generated by a specified service trade or business may be limited to the applicable percentage, in which case you may be required to complete the worksheet in Pub. 535. See Pub. 535 for more information.

Instructions for the 2018 Qualified Business Income Deduction—Simplified Worksheet

Worksheet line 1. Qualified business income or (loss) from the trade or business. Enter the amount of your qualified business income or loss for each of your trades or businesses. See *Determining Your Qualified Business Income*, earlier. Enter on line 1(b), the employer identification number (EIN) that was issued to you or your business on Form SS-4. If you do not have an EIN, enter your social security number (SSN) or individual taxpayer identification number (ITIN). If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, enter the EIN issued to the LLC. If you do not have such an EIN, enter the owner's name and tax identification number.

Worksheet line 2. Total qualified business income or (loss). Enter the total of lines 1(c) for all your trades or businesses on line 2. If you have more than four trades or businesses, keep a record of the name and taxpayer identification number of the trade(s) or business(es) and include the income and loss from those other trade(s) or business(es) in the total entered on line 2.

Worksheet line 3. Qualified business loss carryforward from prior year. Leave this line blank. In future years, any loss carryforward will be entered on this line.

Worksheet line 4. Total qualified business income. If the total amount to be entered on line 4 is less than zero, enter -0-. You have a qualified business net loss for the year and you don't qualify for the qualified business income deduction unless you have qualified REIT dividends or qualified PTP income. Any negative amount will be carried forward to next year.

Worksheet line 6. Qualified REIT dividends and PTP income or (loss). Enter your qualified REIT dividends and qualified PTP income or loss.

Worksheet line 7. Qualified REIT dividends and PTP loss carryforward from prior year. Leave this line blank. In future years, any loss carryforward will be entered on this line.

Worksheet line 8. Total qualified REIT dividends and PTP income. If the total amount to be entered on line 8 is less than zero, enter -0-. Any negative amount will be carried forward to next year.

Worksheet line 11. Taxable income before qualified business income deduction. Enter your taxable income figured before any qualified business income deduction. Your adjusted gross income from Form 1040NR, line 36, minus your standard deduction (or, for a student or business apprentice that is a resident of India who has elected to itemize their deductions, your itemized deductions) from Form 1040NR, line 37.

Worksheet line 12. Net capital gain. Enter your qualified dividends from Form 1040NR, line 10b, plus your net capital gain. If you are not required to file Schedule D, your net capital gain is the gain reported on Form 1040NR, line 14. If you file Schedule D, your net capital gain is the smaller of Schedule D, line 15 or 16, unless line 15 or 16 is blank or a loss, in which case your net capital gain is zero.

Worksheet line 15. Qualified business income deduction. Enter the amount from line 15 on Form 1040NR, line 38.

Worksheet line 16. Total qualified business loss carryforward. Add lines 2 and 3. If the amount is more than zero, enter -0-. This is the amount to be carried forward to next year.

Worksheet line 17. Total qualified REIT dividends and PTP loss carryforward. Add lines 6 and 7. If the amount is more than zero, enter -0-. Any amount reported on this line must be carried forward to next year.

Line 39—Deduction for exemptions for estates and trusts only. You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

CAUTION *You can't claim an exemption deduction in 2018 if you are an individual.*

Estates. Enter $600 on line 39.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter $300 on line 39.

If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter $4,150 on line 39. However, if the trust's modified AGI is more than $266,700, then fill out the Deduction for Exemption Worksheet for Qualified Disability Trusts Only 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 39.

2018 Qualified Business Income Deduction—Simplified Worksheet

Keep for Your Records

Before you begin: This worksheet is for taxpayers who:

- √ Have qualified business income, REIT dividends, or PTP income.
- √ Are not a patron in a specified agricultural or horticultural cooperative.
- √ Have taxable income of $157,500 or less.

1.

	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
i.			
ii.			
iii.			
iv.			

2. Total qualified business income or (loss). Add the amounts in 1i through 1iv, column 1(c) . . . . . **2.** _____

Note. *If reporting qualified business income or (loss) from more than four trades or businesses, see the instructions for line 2 of this worksheet.*

3. Qualified business loss carryforward from the prior year . . . . . **3.** _____

4. Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . . **4.** _____

5. Qualified business income component. Multiply line 4 by 20% (0.20) . . . . . **5.** _____

6. Qualified REIT dividends and PTP income or (loss) . . . . . **6.** _____

7. Qualified REIT dividends and PTP loss carryforward from the prior year . . . . . **7.** (_____)

8. Total qualified REIT dividends and PTP income. Add lines 6 and 7. If zero or less, enter -0- . . . . . **8.** _____

9. REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . . **9.** _____

10. Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . . **10.** _____

11. Taxable income before qualified business income deduction . . . . . **11.** _____

12. Net capital gain (see instructions) . . . . . **12.** _____

13. Subtract line 12 from line 11. If zero or less, enter -0- . . . . . **13.** _____

14. Income limitation. Multiply line 13 by 20% (0.20) . . . . . **14.** _____

15. Qualified business income deduction. Enter the smaller of line 10 or line 14 . . . . . **15.** _____

16. Total qualified business loss carryforward. Add lines 2 and 3. If more than zero, enter -0- . . . . . **16.** (_____)

17. Total qualified REIT dividends and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- . . . . . **17.** (_____)

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

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

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

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

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

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

Form 8615.

Form 8615 must be filed for a child if they meet all of the following conditions.

1. They had more than $2,100 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)) that is effectively connected with a U.S. trade or business.

2. They are required to file a tax return.

3. They were either:

a. Under age 18 at the end of 2018,

b. Age 18 at the end of 2018 and did not have earned income that was more than half of their support, or

c. A full-time student at least age 19 but under age 24 at the end of 2018 and did not have earned income that was more than half of their support.

4. At least one of their parents was alive at the end of 2018.

5. They do not file a joint return in 2018.

But if the child files a joint return for 2018 or if neither of the child's parents was alive at the end of 2018, do not use Form 8615 to figure the child's tax.

A child born on January 1, 2001, is considered to be age 18 at the end of 2018; a child born on January 1, 2000, is considered to be age 19 at the end of 2018; a child born on January 1, 1995, is considered to be age 24 at the end of 2018.

TIP *Your parent may be able to elect to report your interest, ordinary dividends, and capital gain distributions on his or her return. If your parent makes this election, you won't have to file a return or Form 8615. However, the federal income tax on your income, including qualified dividends and capital gain distributions, may be higher if this election is made. For more details, see Form 8814, Parents' Election To Report Child's Interest and Dividends.*

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

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

- You reported qualified dividends on Form 1040NR, line 10b.
- You do not have to file Schedule D (Form 1040) and you reported capital

Deduction for Exemption Worksheet for Qualified Disability Trusts Only—Line 39

Keep for Your Records

See the instructions for line 39, earlier.

1. Enter the amount from Form 1040NR, line 36	**1.** _____	
2. Enter $266,700	**2.** _____	
3. Subtract line 2 from line 1. If the result is more than $122,500, STOP. You cannot take a deduction for exemptions	**3.** _____	
4. Divide line 3 by $2,500. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	**4.** _____	
5. Multiply line 4 by 2% (0.02) and enter the result as a decimal		**5.** _____
6. Multiply $4,150 by line 5		**6.** _____
7. Deduction for exemption. Subtract line 6 from $4,150. Enter the result here and on Form 1040NR, line 39		**7.** _____

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 together the amounts on the following lines.

- Form 1040NR, line 41 if an individual (line 41 reduced by the amount on line 39 if a trust or an estate).
- Form 1040NR, Schedule A, line 1b.

If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- $70,300 if you checked filing status box 2.
- $54,700 if you checked filing status box 5.
- $109,400 if you checked filing status box 6.

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

Adjustments and Preferences.

- Accelerated depreciation.
- Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, or activities for which you are not at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Credit for prior year minimum tax.

CAUTION *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 35, exceeds the child's earned income by more than $7,600. To find out when Form 8615 must be used, see* Form 8615 *in the instructions for line 42.*

For help with the alternative minimum tax, go to *IRS.gov/AMT*.

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

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

Credits

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

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

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

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

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.
2. The total of your foreign taxes was not more than $300.
3. All of your foreign source gross income was from the passive category (which includes most interest and dividend income).
4. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.
5. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
6. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

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

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

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

Line 47—Credit for child and dependent care expenses. You may

Qualified Dividends and Capital Gain Tax Worksheet—Line 42

Keep for Your Records

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 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 2, or box 5, enter $38,600
- Box 6, enter $77,200 . . . . . **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 2, enter $425,800
- Box 5, enter $239,500
- Box 6, enter $479,000 . . . . . **13.** _____

14. Enter the smaller of line 1 or line 13 . . . . . **14.** _____

15. Add lines 5 and 9 . . . . . **15.** _____

16. Subtract line 15 from line 14. If zero or less, enter -0- . . . . . **16.** _____

17. Enter the smaller of line 12 or line 16 . . . . . **17.** _____

18. Multiply line 17 by 15% (0.15) . . . . . **18.** _____

19. Add lines 9 and 17 . . . . . **19.** _____

20. Subtract line 19 from line 10 . . . . . **20.** _____

21. Multiply line 20 by 20% (0.20) . . . . . **21.** _____

22. Figure the tax on the amount on line 5.
- If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax.
- If the amount on line 5 is $100,000 or more, use the 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 24. Also include this amount on Form 1040NR, line 42 . . . . . **25.** _____

**Estates and trusts must use the Tax Rate Schedules.*

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 7.

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 35, is more than $31,500.
- You:

1. Were born after January 1, 2001;
2. Are claimed as a dependent on someone else's 2018 tax return; or
3. Were a student (defined next).

You were a student if during any part of 5 calendar months of 2018 you:

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

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

Line 49—Child tax credit and credit for other dependents. The child tax credit is for people who have a qualifying child as defined in the instructions for line 7, column (4), child tax credit. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 47. The credit for other dependents is for people who have dependents who cannot be claimed for the child tax credit, as explained in the instructions for line 7, column (4). Complete the Child Tax Credit and Credit for Other Dependents Worksheet to determine if you can take these credits.

To qualify for the child tax credit or credit for other dependents, the person claimed must be a U.S citizen, U.S. national, or U.S. resident alien.

To claim the child tax credit or credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519.

Form 8862, who must file. You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit or additional child tax credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return. Don't file Form 8862 if you filed Form 8862 for 2017 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the child tax credit or credit for other dependents even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you will not be allowed to take either credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you will not be allowed to take either credit or the additional child tax credit for 10 years. You also may have to pay penalties.*

TIP *If your qualifying child did not have an SSN issued before the due date of your 2018 return (including extensions), you can't claim the child tax credit for that child on either your original or amended return. However, you may be able to claim the credit for other dependents for that child.*

2018 Child Tax Credit and Credit for Other Dependents Worksheet—Line 49

Keep for Your Records

To claim the child tax credit or the credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico.

CAUTION

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 2018, and meet all the conditions in the instructions for **line 7, column (4), child tax credit**. Make sure you check the box on Form 1040NR, line 7, column (4), for each qualifying child.

2. If you do not have a qualifying child, you cannot claim the child tax credit; but you may be able to claim the credit for other dependents for that child. See the instructions for **line 7, column (4), credit for other dependents**, earlier.

3. To see if your qualifying relative qualifies you to take the credit for other dependents, see the instructions for **line 7, column (4), credit for other dependents**, earlier.

4. Be sure to see **line 7, column (2)**, to determine if the dependent has the required taxpayer identification number.

5. 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; or
- You are filing Form 2555, 2555-EZ, or 4563.

PART 1

1. Number of qualifying children under age 17 with the required social security number: _____X $2,000. | **1** | |

2. Number of other dependents, including qualifying children without the required social security number: _____X $500. | **2** | |

3. Add lines 1 and 2. | **3** | |

CAUTION *Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.*

4. Enter the amount from Form 1040NR, line 35. | **4** | |

5. Enter $200,000. | **5** | |

6. Is the amount on line 4 more than the amount on line 5?

☐ **No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.

☐ **Yes.** Subtract line 5 from line 4. 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. | **6** | |

7. Multiply the amount on line 6 by 5% (0.05). Enter the result. | **7** | |

8. Is the amount on line 3 more than the amount on line 7?

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

☐ **Yes.** Subtract line 7 from line 3. Enter the result. | **8** | |

Go to Part 2 on the next page.

Child Tax Credit and Credit for Other Dependents Worksheet—
Continued from Part 1 of the Worksheet

Keep for Your Records

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

9. Enter the amount from Form 1040NR, line 45. | **9** | |

10. 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. | **10** | |

11. Are the amounts on lines 9 and 10 the same?

☐ **Yes.** STOP You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 10 from line 9. | **11** | |

12. Is the amount on line 8 more than the amount on line 11?

☐ **Yes.** Enter the amount from line 11. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit. | **12** | |

Enter this amount on Form 1040NR, line 49.

☐ **No.** Enter the amount from line 8.

TIP *You may be able to take the* ***additional child tax credit*** *on Form 1040NR, line 64, if you answered "Yes" on line 11* ***or*** *line 12 above.*

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

CAUTION If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862 to find out if you must file Form 8862 to take the credit for 2018.

* If applicable.

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

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2018.

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

Also complete Form 5695 if you only have a credit carryforward from 2017.

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

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

At the time these instructions went to print, the nonbusiness energy property credit had expired. You cannot claim it for any property placed in service after 2017. To find out if legislation extended this credit so you can claim it on your 2018 return, go to IRS.gov/FormsPubs or IRS.gov/Form1040NR.

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

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners or self-employed or have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2018. 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 2017.
- 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 acquired a new fuel cell motor vehicle in service during 2017 but did not place it in service until 2018.
- 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 SSA.gov/international under "International Agreements."

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

Line 56—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

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

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

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

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

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

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

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

2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.

3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.

4. You were born before July 1, 1947, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 57. The taxable amount of the distribution is the part of the distribution you reported on Form 1040NR, line 17b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 57 to indicate that you do not have to file Form 5329.

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

Line 58—Transportation tax. Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term "U.S. source gross transportation income" does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

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

1. You had a fixed place of business in the United States involved in the earning of transportation income, and

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

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

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

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

1. You paid any one household employee (defined below) cash wages of $2,100 or more in 2018. 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 2018 and was a student.

2. You withheld federal income tax during 2018 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2017 or 2018 to household employees.

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

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

If you bought the home in 2008 and owned and used it as your main home for all of 2018, you can enter your 2018 repayment on this line without attaching Form 5405.

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

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

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2018 wages and any self-employment income was more than $125,000 if married (box 5 on page 1 of Form 1040NR), or $200,000 if single or qualifying widow(er) (box 2 or box 6 on page 1 of Form 1040NR).

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

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

Check box a if you owe the tax.

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

1. Net investment income tax if you are a dual-status taxpayer (see *Dual-Status Taxpayers*, earlier). You may owe this tax for the part of the year you were a U.S. resident (see Form 8960 and its instructions). Identify as "NIIT."

2. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

3. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

4. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

5. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

6. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Indian employment credit (see Form 8845). Identify as "IECR."

d. New markets credit (see Form 8874). Identify as "NMCR."

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

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

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

7. Recapture of federal mortgage subsidy. If you sold your home in 2018 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 2018. 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 Form 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 2018, 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 under section 1445 (related to dispositions of U.S. real property interests) or under section 1446(f)(1) (related to dispositions of interests in partnerships engaged in the conduct of a trade or business in the United States) and shown on Form(s) 8288-A. Attach a copy of all Form(s) 8288-A to the front of your return.

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

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 also must 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.*

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

Line 63—2018 estimated tax payments. Enter any estimated federal income tax payments you made for 2018. Include any overpayment that you applied to your 2018 estimated tax from:

- Your 2017 return, or
- An amended return (Form 1040X).

Name change. If you changed your name, and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR that explains all the payments you made in 2018 and the name(s) and SSN(s) under which you made them.

Line 64—Additional child tax credit. This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in the instructions for line 7, column (4), child tax credit). 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.

To qualify for the additional child tax credit (ACTC), the child must be a U.S citizen, U.S. national, or U.S. resident alien.

To claim the CTC, ACTC, or credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519.

If your qualifying child did not have an SSN valid for employment issued before the due date of your 2018 return (including extensions), you can't claim the additional child tax credit for that child on either your original or an amended 2018 return.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit and credit for other dependents. See the instructions for line 49.

Step 2. Read the TIP at the end of your Child Tax Credit and Credit for Other Dependents 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.

Refunds for returns claiming the additional child tax credit cannot be issued before mid-February 2019. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

Form 8862, who must file. You must file Form 8862 if your child tax credit or additional child tax credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return to claim the credit for 2018. See Form 8862 and its instructions for details.

If you take the additional child tax credit even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you will not be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you will not be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You also may have to pay penalties.

Line 65—Net premium tax credit. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the Instructions for Form 8962 for more information.

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

Line 67—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2018 and total wages of more than $128,400, 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 $7,960.80. But if any one employer withheld more than $7,960.80, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

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

See chapter 3 of Pub. 505 for more details.

Line 68—Credit for federal tax on fuels. Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

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

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

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

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

Line 70—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2018.

Refund

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

If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2019 *in* General Information*, later.*

Refund offset. If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 72 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions 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 Where's My Refund? at *IRS.gov/Refunds*. See *Refund Information*, later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2018 tax return handy so you can enter your social security number or individual taxpayer identification number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

If you request a refund of tax withheld on a Form 1042-S, Form 8805, or Form 8288-A, 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! *Join the eight in 10 taxpayers who 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.

Account must be in your name. Do not request a deposit of any part of your refund to an account that is not in your name. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/DepositLimit.

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.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using 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 U.S. bank or other financial institution in the United States 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 2018). 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 2018 return during 2019 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2019.

If you designate your deposit to be for 2018, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2018. In that case, you must file an amended 2018 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 2018) to a traditional IRA or Roth IRA for 2018. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.

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 go.usa.gov/3KvcP.

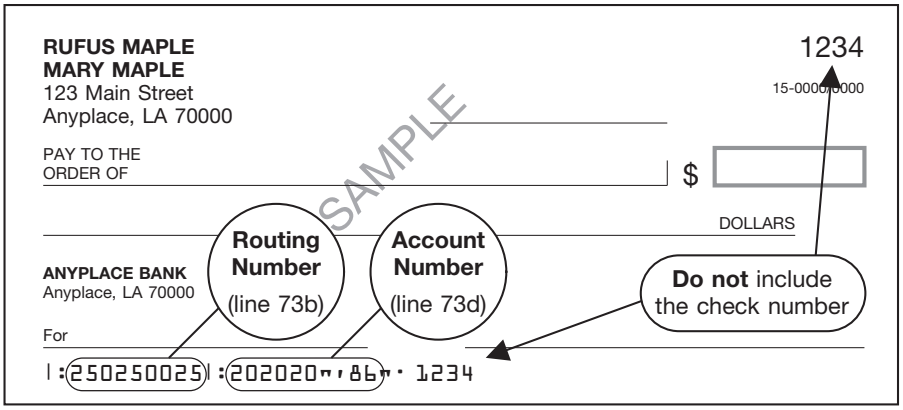
Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to $5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

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 here, the routing number is 250250025. Rufus and Mary Maple would use that

Sample Check – Lines 73b Through 73d

Sample Check—Lines 73b Through 73d



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

routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

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

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

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

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

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

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2018 return after November 30, 2019.
- Any numbers or letters on lines 73b through 73d are crossed out or whited out.

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

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

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

Line 74—Applied to your 2019 estimated tax. Enter on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2019 estimated tax.

CAUTION *This election to apply part or all of the amount overpaid to your 2019 estimated tax cannot be changed later.*

Amount You Owe

TIP *To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions). See* When To File*, earlier. You do not have to pay if line 75 is under $1.*

Include any estimated tax penalty from line 76 in the amount you enter on line 75. Do not include any estimated tax payment for 2019 in this payment. Instead, make the estimated tax payment separately.

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

Line 75—Amount You Owe

IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum $1,000 per day and per transaction), check or money order. Go to *IRS.gov/Payments* for payment options.

Pay Online

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

- **IRS Direct Pay.** For online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you, go to *IRS.gov/Payments*.
- **Pay by Card.** To pay by debit or credit card, go to *IRS.gov/Payments*. A convenience fee is charged by these service providers.
- **Electronic Fund Withdrawal** (EFW) is an integrated *e-file*/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at *IRS.gov/Payments*.
- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at *IRS.gov/Payments*. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged unless you are a low-income taxpayer meeting certain criteria.
- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

Pay by Phone

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

Debit or credit card. Call one of our service providers. Each charges a fee

that varies by provider, card type, and payment amount.

Official Payments
888-UPAY-TAX™
(888-872-9829)
OfficialPayments.com

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

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

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

Pay by Mobile Device

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

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must first be registered online at *OfficialPayments.com/fed*, our Official Payment provider.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2018 Form 1040NR" and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

Mail your 2018 tax return and payment to the address to which a return with a payment is mailed under *Where To File*, earlier.

CAUTION *If you are mailing a check or money order without a return, you should include a completed Form 1040V with your payment. Mail the payment and the Form 1040V to the same address you would mail a return with a payment. See* Where To File*, earlier.*

TIP *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2019. See* Income Tax Withholding and Estimated Tax Payments for 2019 *under* General Information*, later.*

What if You Cannot Pay?

If you cannot pay the full amount shown on line 75 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2019 (or June 15, 2019, if you did not receive wages as an employee subject to U.S. income tax withholding). You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file or with your extension request. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on *Apply for an Online Payment Plan*.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, by April 15, 2019 (or June 17, 2019, if you did not receive wages as an employee subject to U.S. income tax withholding). An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2019 (or June 15, 2019, if you did not receive wages as an employee subject to U.S. income tax withholding). You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to *IRS.gov/Form1127*.

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 2018 Form 1040NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes (line 59a) only if the total of lines 62a through 62d is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2017 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 2017 return and you were a U.S. citizen or resident for all of 2017.

2. The total of lines 62a through 62d, 63, 67, and 70 on your 2018 return is at least 100% of the tax shown on your 2017 return. (But see

Caution, below.) Your estimated tax payments for 2018 must have been made on time and for the required amount.

If your 2017 AGI was over $150,000 (over $75,000 if you checked filing status box 3, 4, or 5 for 2017), item (2) applies only if the total of lines 62a through 62d, 63, 67, and 70 on your 2018 tax return is at least 110% of the tax shown on your 2017 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2017 return" is the amount on your 2017 Form 1040NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes only if the total of lines 62a through 62d is more than zero or you would have owed the estimated tax penalty for 2017 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 2018 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will end automatically no later than the due date (not counting extensions) for filing your 2019 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 Form 1040NR, Schedule A, items deducted elsewhere, such as on Form 1040NR or Schedule C, C-EZ, E, or F (Form 1040).

Note. Except as provided in the exception below, include only deductions and losses properly allocated and apportioned to income effectively connected with a U.S. trade or business. Do not include deductions and/or losses that relate to exempt income or to income that is not effectively connected with a U.S. trade or business. See section 861(b).

Exception. You can deduct certain charitable contributions and casualty and theft losses even if they do not relate to your effectively connected income. See *Gifts to U.S. Charities* below and *Casualty and Theft Losses*, later.

State and Local Income Taxes

Line 1a. You can deduct state and local income taxes you paid or that were withheld from your salary during 2018 on income connected with a U.S. trade or business. If, during 2018, 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.

Line 1b. The deduction for state and local taxes is limited to $10,000 ($5,000 if married). Enter the amount which is the smaller of state and local income taxes from line 1a and $10,000 ($5,000 if married) on entry line 1b.

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. Certain whaling captains may be able to deduct expenses paid in 2018 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.

Use our online search tool *Exempt Organizations Select Check* to see if an organization is eligible to receive tax-deductible contributions (Pub. 78 data). You can access *Exempt Organizations Select Check* on IRS.gov. Click on *Tools* then on *Exempt Organizations Select Check*.

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

- Churches, mosques, synagogues, temples, and other religious organizations.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have: arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Most nonprofit educational organizations, such as colleges, but only if your contribution is not a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions you can deduct. Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

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

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

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

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

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

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

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

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 35.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 35.

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

Amounts you cannot deduct.

- Certain contributions that result in a credit against the taxes owed to a state or local government. See Pub. 526 for more details and exceptions.
- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium.
- 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.
- 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.

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

Line 4—Carryover From Prior Year

You may have contributions that you could not deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

Casualty and Theft Losses

CAUTION *In 2018, you can only deduct a nonbusiness casualty or theft loss if it is from a federally declared disaster. You can no longer deduct other nonbusiness 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 only deduct nonbusiness casualty or theft losses resulting from a federally declared disaster and 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 35.

CAUTION *An exception to the rule limiting the deduction for personal casualty and theft losses to disaster losses applies where you have personal casualty gains not attributable to a federally declared disaster. In this case, you may deduct personal casualty losses that are not attributable to a federally declared disaster to the extent they don't exceed your personal casualty gains.*

See the Instructions for Form 4684, Casualties and Thefts, and Pub. 547, Casualties, Disasters, and Thefts, for more information.

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—Suspended

Miscellaneous itemized deductions, including the deductions for job expenses and tax preparation fees, that you were able to take in prior years on Schedule A ***cannot*** *be taken in 2018.*

Other Itemized Deductions

Line 7—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 7. 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 7. These expenses are as follows.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Deduction for repayment of amounts under a claim of right if over $3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 8

Enter the total of lines 1b, 5, 6, and 7 on line 8. Also enter this amount on Form 1040NR, line 37.

Note. In 2018, your total itemized deductions are not limited by your adjusted gross income as it was in previous years.

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 2018. Include these gains only if you were in the United States at least 183 days during 2018.

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, 1b, and 1c—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. Include all dividend equivalent payments received with respect to section 871(m) transactions on line 1c. A dividend includes a substitute dividend payment made to the transferor of a security in a securities lending transaction or a sale-repurchase transaction that would be treated as a dividend if it were a distribution on the transferred security.

Dividend equivalent payments. Dividends also include all dividend equivalent payments made after September 13, 2010. Currently, dividend equivalent payments include (1) substitute dividends, (2) payments made pursuant to a specified notional principal contract, and (3) payments made pursuant to a specified equity-linked instrument that are (directly or indirectly) contingent on, or determined by reference to, the payment of a dividend from U.S. sources.

For payments made on or after January 1, 2018, a payment that is (directly or indirectly) contingent on, or determined by reference to, the

payment of a dividend from U.S. sources and made pursuant to notional principal contracts and equity-linked instruments will only be a dividend equivalent if the contract is issued on or after January 1, 2018, with a delta of one.

For more information on dividend equivalent payments, see *Dividend Equivalents* in Pub. 519 and Pub. 515. For information on payments with respect to specified notional principal contracts and specified equity-linked instruments beginning on or after January 1, 2018, see Regulations section 1.871-15.

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

- Interest-related dividends received from a mutual fund.
- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
- If a U.S. corporation in existence on January 1, 2018, 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.

CAUTION *Interest payments on foreign bearer obligations (bonds not issued in registered format and held by non-U.S. holders) issued on or after March 19, 2012, are not eligible for the portfolio interest exception to withholding.*

For more information, including other exceptions to withholding, see *Interest* in Pub. 519 and Pub. 515.

Line 6—Real Property Income and Natural Resources Royalties

Enter income from real property on line 6. Do not include any income that you elected to treat as effectively connected and included on line 18 on Form 1040NR, page 1. For more information, see the instructions for line 18, earlier.

Line 8—Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security)

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

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2018 and the amount of any benefits you repaid in 2018. 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.

Social security information. Social security beneficiaries can now get a variety of information from the SSA website with a *my Social Security* account, including getting a replacement Form SSA-1099 or Form SSA-1042S if needed. For more information and to set up an account, go to *SSA.gov/myaccount*.

Form RRB-1099 or Form RRB-1042S. If you need a replacement Form RRB-1099 or Form RRB-1042S, call the Railroad Retirement Board at 877-772-5772 or go to *RRB.gov*.

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, and 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.

Example—John Maple

Schedule NEC Example—John Maple

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 5,000											
b Losses 4,500	**10c**					500					
11 Gambling winnings—Residents of countries other than Canada. **Note:** Losses not allowed	**11**										
12 Other (specify) ▶	**12**										
13 Add lines 1a through 12 in columns (a) through (d)	**13**			1,000		500					
14 **Multiply line 13 by rate of tax at top of each column**	**14**			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 ▶									**15**	300	

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 2018, XYZ paid dividends of $1,000 to John. The U.S. withholding tax rate on these dividends is 30%. However, Article X of the tax treaty between the United States and Canada limits the U.S. tax rate on these dividends to a maximum rate of 15%. John filed Form W-8BEN with XYZ to claim the lower treaty rate, and XYZ correctly withheld $150. In addition, John has U.S. source gross gambling winnings of $5,000 and U.S. source gambling losses of $4,500. These items would be reported on Schedule NEC as shown in the example above.

Lines 16 Through 18—Capital Gains and Losses From Sales or Exchanges of Property

Include these gains only if you were in the United States at least 183 days during 2018. 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 foreign country in which you claimed residence for tax purposes during the tax year.

Item C

If you have ever completed *immigration Form I-485* and submitted the form to the U.S. Citizenship and Immigration Services, or have ever completed a Form DS-230 and submitted it to the Department of State, you have applied to become a green card holder (lawful permanent resident) of the United States.

Item D

If you checked "Yes" for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
- F-1 Students—academic institutions.
- H-1B Temporary worker with specialty occupation.
- J-1 Exchange visitor.

If you do not have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter "VWP" and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter "Not present in U.S.—No U.S. immigration status."

Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered

the United States in 2017 on an F-1 visa as an academic student. On August 21, 2018, you changed to an H-1B visa as a teacher. You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 21, 2018."

Item G

Enter the dates you entered and left the United States during 2018 on short business trips or to visit family, go on vacation, or return home briefly.

If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in the United States on December 31, do not enter any date departed.

Item H

Review your entry and passport stamps or other records to count the number of days you actually were present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Days of Presence in the United States* in chapter 1 of Pub. 519. If you were not in the United States on any day of the year, enter -0-.

Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

Item J

If you are filing this return for a trust, check the first "Yes" box. Check the second "Yes" box if you checked the first "Yes" box and at least one of the following statements applies to the trust.

- The trust (or any part of the trust) is treated as a **grantor trust** under the grantor trust rules (sections 671 through 679), whether or not the person who is treated as the owner of the trust is a U.S. person.
- The trust made a **distribution** or **loan** to a U.S. person during the tax year. A distribution or loan includes the uncompensated use of trust property (section 643(i)(2)(E)).
- The trust received a **contribution** from a U.S. person during the tax year.

A U.S. person is a U.S. citizen or resident alien, a domestic partnership, a domestic corporation, an estate other than a foreign estate, or a domestic trust. See Pub. 519 for more information.

Item K

If you received total compensation of $250,000 or more for 2018, check the first "Yes" box. If you checked the first "Yes" box, check the second "Yes" box if you are using an alternative method to determine the source of the compensation. Total compensation includes all compensation from sources within and without the United States.

If you check the second "Yes" box, you must attach a statement to your return. For details about the statement and the alternative method, see *Services performed partly within and partly without the United States*, earlier.

Item L

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR, you must provide all the information requested in item L.

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 also are available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

Column (a), Country. Enter the treaty country that qualifies you for treaty benefits.

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

Column (d), Amount of exempt income in current tax year. Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

Line (e), Total. Add the amounts in column (d). Enter the total on line 1e and on Form 1040NR, page 1, line 22. Do not include this amount in the amounts entered on Form 1040NR, page 1, line 8 or 12.

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

Example. Sara is a citizen of Italy and was a resident there until September 2017, 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 2017 and plans to continue teaching through May 2019. Sara's salary per school year is $40,000. She plans to return to Italy in June 2019 and resume her Italian residence. For calendar year 2018, Sara earned $40,000 from her teaching position. She completes the table in item L on her 2018 tax return as shown in the example.

Line 2. Check "Yes" if you were subject to tax in a foreign country on any of the income reported in line 1, column (d).

Line 3. Check "Yes" if you are claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so.

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

You must attach to your tax return a copy of the Competent Authority determination letter.

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

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

If you fail to report the required information, you will be charged a penalty of $1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

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

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

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

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

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

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

Item M

Line 1. Check the box if 2018 is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). 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 that property.

The election will remain effective for all future tax years unless you revoke it. See chapter 4 of Pub. 519 for more details on how to make and revoke this election.

Line 2. Check the box if:

1. You have made an election in a previous tax year to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d), and

2. You haven't revoked that election.

Sign Your Return

Form 1040NR is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons.

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- Other reasons approved by the IRS, which you explain in writing to:

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

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040NR, sign your name for the individual and file Form 56.

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and

include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Electronic Return Signatures

To electronically file (*e-file*) your return, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. See Form 8453.

Identity Protection PIN

For 2018, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to your occupation in the United States. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2018 tax returns generally were sent in December 2018.*

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to *IRS.gov/CP01A*. If you received an IP PIN but misplaced it, call 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) for each dependent you claim in the *Dependents* section as a qualifying child for the child tax credit. Check that each dependent's name and SSN agrees with his or her social security card. For each dependent who qualifies for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section and that you entered the dependent's correct name and identifying number (SSN, ITIN, or ATIN).
- Check your math, especially for the child tax credit, total income, itemized deductions, 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. Check that your name and identifying number agree with your identification document, such as your social security card or the IRS notice assigning your ITIN.
- Make sure your name and address are correct.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you received capital gain distributions but were not required to file Schedule D (Form 1040), make sure you checked the box on line 14.
- Remember to sign and date Form 1040NR and enter your occupation in the United States.
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 75 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.
- Make sure that if you, your spouse, or your dependent was enrolled in Marketplace coverage and advance payments of the premium tax credit were made on your or their behalf, that you attached Form 8962. You may have to repay excess advance payments even if someone else enrolled these individuals. See the instructions for line 44 and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Income Tax Withholding and Estimated Tax Payments for 2019

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 2019 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 2019 Form 1040NR will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2019 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 2019 and you must pay estimated tax, use Form 1040-ES (PR). For more details, see Pub. 505.

TIP *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. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *IRS.gov/IdentityTheft* to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-829-4059. Persons who are deaf, hard of hearing, or have a speech disability also can contact the IRS through relay services such as the Federal Relay Service, available at *GSA.gov/fedrelay*.

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 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at *SPAM@uce.gov* or report them at *FTC.gov/complaint*. You may contact them at *FTC.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been a victim of identity theft, see *IdentityTheft.gov* and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

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

W-2 verification code. A "verification code" box will appear on some Forms W-2, but not all W-2s will have the 16-digit code in box 9. Do **not** enter the verification code on your Form 1040NR if you file your Form 1040NR on paper.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to:

Bureau of the Fiscal Service
Department G
P.O. Box 2188
Parkersburg, WV
26106-2188
U.S.A.

Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for line 75 for details on how to pay any tax you owe.

Go to *TreasuryDirect.gov* and click on "How to Make a Contribution to Reduce the Debt" for information on how to make this type of gift online.

TIP *You may be able to deduct this gift on your 2019 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, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or

within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556 for details.

Use the *Where's My Amended Return* application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

How Do You Get a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit *IRS.gov/Transcript*;
- Use Form 4506-T or 4506T-EZ;
- If you are in the United States, call 800-908-9946; or
- If you are outside the United States, call 267-941-1000 (English speaking only). This number is not toll free.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2018, 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 Tax Topic 356 at *IRS.gov/TaxTopics* 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 Tax Topic 153 at *IRS.gov/TaxTopics* or go to *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 2015 return in 2019, 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

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Tax reform. Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was enacted in the Tax Cuts and Jobs Act on December 22, 2017. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **VITA.** Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax law questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/Help* for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ITA* for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- You also may be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you within 10 business days.

Using direct deposit. The fastest way to receive a tax return is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct

deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that claim the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with this credit.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or
- 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/Tools* for the following.

- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *IRS Withholding Calculator* (*IRS.gov/W4App*) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."
- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/Homebuyer*) tool provides information on your repayments and account balance.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *IRS.gov/IdentityTheft* to learn what steps you should take.

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.
- The IRS cannot issue refunds before mid-February 2019 for returns that claim the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* (*IRS.gov/OIC*) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov and click on *IRS.gov/WMAR* to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue cannot be handled online or by phone. All TACs now provide service by appointment so you will know in advance that you can get the service you need without waiting. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/Spanish*).
- *Chinese* (*IRS.gov/Chinese*).
- *Vietnamese* (*IRS.gov/Vietnamese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Taxpayer assistance outside the United States. If you are outside the United States and have tax questions:

- Go to IRS.gov and type "nonresident alien" in the search box, or
- Call 267-941-1000 (English-speaking only). This number is not toll free.

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a *Low Income Taxpayer Clinic* 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 *IRS.gov/TaxpayerRights*.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 75.

Interest

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

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $210 or the amount of any tax you owe, whichever is smaller.

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

Frivolous return. In addition to any other penalties, the law imposes a penalty of $5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at *IRS.gov/irb/2010-17_IRB/ar13.html*.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See chapter 7 of Pub. 519 for details on some of these penalties.

Refund Information

where's my refund? To check the status of your refund, go to *Where's My Refund* at *IRS.gov/Refunds*, or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return generally will be available within 4 weeks after you mail a paper return.

To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Refunds of certain withholding tax. The processing of refund requests of tax withheld and reported on a Form 1042-S, Form 8805, or Form 8288-A may require additional time. Allow up to 6 months for these refunds to be issued.

TIP *Updates to refund status are made once a day - usually at night.*

If you do not have Internet access and you are in the United States, you can call 800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistors can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at *IRS.gov/Espanol* and 800-829-1954.

Tax Topics

All topics are available in Spanish.

You can read these Tax Topics at *IRS.gov/TaxTopics*.

Tax information for aliens.

- 851 Resident and nonresident aliens
- 856 Foreign tax credit
- 857 Individual taxpayer identification number (ITIN)-Form W-7
- 858 Alien tax clearance

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us the information.

We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires you to provide your identifying number. If you fail to provide the requested information in a timely manner, you may be charged penalties and interest and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments; this could make the tax higher or delay any refund. Interest may also be charged.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask to complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the

Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit review of the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often, this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

We welcome your comments about these instructions and your suggestions for future editions. You can send us comments through *IRS.gov/FormComments*. Or you can write to the:

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

Don't send your Form 1040NR to this office. Instead, see *Where To File*, earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. The estimated average time burden for all taxpayers filing a Form 1040NR is 12 hours, with an average cost of $230 (see the amount in the table below), per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. Within these estimates, there is significant variation in taxpayer activity.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates, you can contact us at either one of the addresses shown under this section.

Estimates of Taxpayer Burden

The table shows burden estimates as of September 2018, for taxpayers filing a 2018 Form 1040NR tax return.

Form	Average Time Burden (Hours)	Average Cost*
1040NR	12	$230

*Dollars rounded to the nearest $10.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How can you learn about your taxpayer rights?
The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

What can the TAS do for you?
TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded by the date promised.

How can you reach TAS?
TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is at *TaxpayerAdvocate.IRS.gov/Contact-Us*. You can also call them at 877-777-4778.

How else does the TAS help taxpayers?
TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.
TAS also has a website, *Tax Reform Changes*, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to *TaxChanges.us* for more information.

Low Income Taxpayer Clinics (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find a clinic near you, see the LITC page at *TaxpayerAdvocate.IRS.gov/LITCmap* or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available online at IRS.gov or by calling the IRS tollfree at 1-800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at *ImproveIRS.org* or 888-912-1227 (toll free).

2018 Tax Table

See the instructions for line 42 to see if you must use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 41 of Form 1040NR is $25,300. First, he finds the $25,300 - 25,350 taxable income line. Next he finds the column for qualifying widower and reads down the column. The amount shown where the taxable income line and filing status column meet is $2,658. 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**	2,837	2,646	2,837
25,250	**25,300**	2,843	2,652	2,843
25,300	**25,350**	2,849	2,658	2,849
25,350	**25,400**	2,855	2,664	2,855

Table Example

Tax

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

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
1,000				
1,000	**1,025**	101	101	101
1,025	**1,050**	104	104	104
1,050	**1,075**	106	106	106
1,075	**1,100**	109	109	109
1,100	**1,125**	111	111	111
1,125	**1,150**	114	114	114
1,150	**1,175**	116	116	116
1,175	**1,200**	119	119	119
1,200	**1,225**	121	121	121
1,225	**1,250**	124	124	124
1,250	**1,275**	126	126	126
1,275	**1,300**	129	129	129
1,300	**1,325**	131	131	131
1,325	**1,350**	134	134	134
1,350	**1,375**	136	136	136
1,375	**1,400**	139	139	139
1,400	**1,425**	141	141	141
1,425	**1,450**	144	144	144
1,450	**1,475**	146	146	146
1,475	**1,500**	149	149	149
1,500	**1,525**	151	151	151
1,525	**1,550**	154	154	154
1,550	**1,575**	156	156	156
1,575	**1,600**	159	159	159
1,600	**1,625**	161	161	161
1,625	**1,650**	164	164	164
1,650	**1,675**	166	166	166
1,675	**1,700**	169	169	169
1,700	**1,725**	171	171	171
1,725	**1,750**	174	174	174
1,750	**1,775**	176	176	176
1,775	**1,800**	179	179	179
1,800	**1,825**	181	181	181
1,825	**1,850**	184	184	184
1,850	**1,875**	186	186	186
1,875	**1,900**	189	189	189
1,900	**1,925**	191	191	191
1,925	**1,950**	194	194	194
1,950	**1,975**	196	196	196
1,975	**2,000**	199	199	199

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
2,000				
2,000	**2,025**	201	201	201
2,025	**2,050**	204	204	204
2,050	**2,075**	206	206	206
2,075	**2,100**	209	209	209
2,100	**2,125**	211	211	211
2,125	**2,150**	214	214	214
2,150	**2,175**	216	216	216
2,175	**2,200**	219	219	219
2,200	**2,225**	221	221	221
2,225	**2,250**	224	224	224
2,250	**2,275**	226	226	226
2,275	**2,300**	229	229	229
2,300	**2,325**	231	231	231
2,325	**2,350**	234	234	234
2,350	**2,375**	236	236	236
2,375	**2,400**	239	239	239
2,400	**2,425**	241	241	241
2,425	**2,450**	244	244	244
2,450	**2,475**	246	246	246
2,475	**2,500**	249	249	249
2,500	**2,525**	251	251	251
2,525	**2,550**	254	254	254
2,550	**2,575**	256	256	256
2,575	**2,600**	259	259	259
2,600	**2,625**	261	261	261
2,625	**2,650**	264	264	264
2,650	**2,675**	266	266	266
2,675	**2,700**	269	269	269
2,700	**2,725**	271	271	271
2,725	**2,750**	274	274	274
2,750	**2,775**	276	276	276
2,775	**2,800**	279	279	279
2,800	**2,825**	281	281	281
2,825	**2,850**	284	284	284
2,850	**2,875**	286	286	286
2,875	**2,900**	289	289	289
2,900	**2,925**	291	291	291
2,925	**2,950**	294	294	294
2,950	**2,975**	296	296	296
2,975	**3,000**	299	299	299

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
3,000				
3,000	**3,050**	303	303	303
3,050	**3,100**	308	308	308
3,100	**3,150**	313	313	313
3,150	**3,200**	318	318	318
3,200	**3,250**	323	323	323
3,250	**3,300**	328	328	328
3,300	**3,350**	333	333	333
3,350	**3,400**	338	338	338
3,400	**3,450**	343	343	343
3,450	**3,500**	348	348	348
3,500	**3,550**	353	353	353
3,550	**3,600**	358	358	358
3,600	**3,650**	363	363	363
3,650	**3,700**	368	368	368
3,700	**3,750**	373	373	373
3,750	**3,800**	378	378	378
3,800	**3,850**	383	383	383
3,850	**3,900**	388	388	388
3,900	**3,950**	393	393	393
3,950	**4,000**	398	398	398
4,000				
4,000	**4,050**	403	403	403
4,050	**4,100**	408	408	408
4,100	**4,150**	413	413	413
4,150	**4,200**	418	418	418
4,200	**4,250**	423	423	423
4,250	**4,300**	428	428	428
4,300	**4,350**	433	433	433
4,350	**4,400**	438	438	438
4,400	**4,450**	443	443	443
4,450	**4,500**	448	448	448
4,500	**4,550**	453	453	453
4,550	**4,600**	458	458	458
4,600	**4,650**	463	463	463
4,650	**4,700**	468	468	468
4,700	**4,750**	473	473	473
4,750	**4,800**	478	478	478
4,800	**4,850**	483	483	483
4,850	**4,900**	488	488	488
4,900	**4,950**	493	493	493
4,950	**5,000**	498	498	498
5,000				
5,000	**5,050**	503	503	503
5,050	**5,100**	508	508	508
5,100	**5,150**	513	513	513
5,150	**5,200**	518	518	518
5,200	**5,250**	523	523	523
5,250	**5,300**	528	528	528
5,300	**5,350**	533	533	533
5,350	**5,400**	538	538	538
5,400	**5,450**	543	543	543
5,450	**5,500**	548	548	548
5,500	**5,550**	553	553	553
5,550	**5,600**	558	558	558
5,600	**5,650**	563	563	563
5,650	**5,700**	568	568	568
5,700	**5,750**	573	573	573
5,750	**5,800**	578	578	578
5,800	**5,850**	583	583	583
5,850	**5,900**	588	588	588
5,900	**5,950**	593	593	593
5,950	**6,000**	598	598	598

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
6,000				
6,000	**6,050**	603	603	603
6,050	**6,100**	608	608	608
6,100	**6,150**	613	613	613
6,150	**6,200**	618	618	618
6,200	**6,250**	623	623	623
6,250	**6,300**	628	628	628
6,300	**6,350**	633	633	633
6,350	**6,400**	638	638	638
6,400	**6,450**	643	643	643
6,450	**6,500**	648	648	648
6,500	**6,550**	653	653	653
6,550	**6,600**	658	658	658
6,600	**6,650**	663	663	663
6,650	**6,700**	668	668	668
6,700	**6,750**	673	673	673
6,750	**6,800**	678	678	678
6,800	**6,850**	683	683	683
6,850	**6,900**	688	688	688
6,900	**6,950**	693	693	693
6,950	**7,000**	698	698	698
7,000				
7,000	**7,050**	703	703	703
7,050	**7,100**	708	708	708
7,100	**7,150**	713	713	713
7,150	**7,200**	718	718	718
7,200	**7,250**	723	723	723
7,250	**7,300**	728	728	728
7,300	**7,350**	733	733	733
7,350	**7,400**	738	738	738
7,400	**7,450**	743	743	743
7,450	**7,500**	748	748	748
7,500	**7,550**	753	753	753
7,550	**7,600**	758	758	758
7,600	**7,650**	763	763	763
7,650	**7,700**	768	768	768
7,700	**7,750**	773	773	773
7,750	**7,800**	778	778	778
7,800	**7,850**	783	783	783
7,850	**7,900**	788	788	788
7,900	**7,950**	793	793	793
7,950	**8,000**	798	798	798
8,000				
8,000	**8,050**	803	803	803
8,050	**8,100**	808	808	808
8,100	**8,150**	813	813	813
8,150	**8,200**	818	818	818
8,200	**8,250**	823	823	823
8,250	**8,300**	828	828	828
8,300	**8,350**	833	833	833
8,350	**8,400**	838	838	838
8,400	**8,450**	843	843	843
8,450	**8,500**	848	848	848
8,500	**8,550**	853	853	853
8,550	**8,600**	858	858	858
8,600	**8,650**	863	863	863
8,650	**8,700**	868	868	868
8,700	**8,750**	873	873	873
8,750	**8,800**	878	878	878
8,800	**8,850**	883	883	883
8,850	**8,900**	888	888	888
8,900	**8,950**	893	893	893
8,950	**9,000**	898	898	898

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
9,000				
9,000	**9,050**	903	903	903
9,050	**9,100**	908	908	908
9,100	**9,150**	913	913	913
9,150	**9,200**	918	918	918
9,200	**9,250**	923	923	923
9,250	**9,300**	928	928	928
9,300	**9,350**	933	933	933
9,350	**9,400**	938	938	938
9,400	**9,450**	943	943	943
9,450	**9,500**	948	948	948
9,500	**9,550**	953	953	953
9,550	**9,600**	959	958	959
9,600	**9,650**	965	963	965
9,650	**9,700**	971	968	971
9,700	**9,750**	977	973	977
9,750	**9,800**	983	978	983
9,800	**9,850**	989	983	989
9,850	**9,900**	995	988	995
9,900	**9,950**	1,001	993	1,001
9,950	**10,000**	1,007	998	1,007
10,000				
10,000	**10,050**	1,013	1,003	1,013
10,050	**10,100**	1,019	1,008	1,019
10,100	**10,150**	1,025	1,013	1,025
10,150	**10,200**	1,031	1,018	1,031
10,200	**10,250**	1,037	1,023	1,037
10,250	**10,300**	1,043	1,028	1,043
10,300	**10,350**	1,049	1,033	1,049
10,350	**10,400**	1,055	1,038	1,055
10,400	**10,450**	1,061	1,043	1,061
10,450	**10,500**	1,067	1,048	1,067
10,500	**10,550**	1,073	1,053	1,073
10,550	**10,600**	1,079	1,058	1,079
10,600	**10,650**	1,085	1,063	1,085
10,650	**10,700**	1,091	1,068	1,091
10,700	**10,750**	1,097	1,073	1,097
10,750	**10,800**	1,103	1,078	1,103
10,800	**10,850**	1,109	1,083	1,109
10,850	**10,900**	1,115	1,088	1,115
10,900	**10,950**	1,121	1,093	1,121
10,950	**11,000**	1,127	1,098	1,127
11,000				
11,000	**11,050**	1,133	1,103	1,133
11,050	**11,100**	1,139	1,108	1,139
11,100	**11,150**	1,145	1,113	1,145
11,150	**11,200**	1,151	1,118	1,151
11,200	**11,250**	1,157	1,123	1,157
11,250	**11,300**	1,163	1,128	1,163
11,300	**11,350**	1,169	1,133	1,169
11,350	**11,400**	1,175	1,138	1,175
11,400	**11,450**	1,181	1,143	1,181
11,450	**11,500**	1,187	1,148	1,187
11,500	**11,550**	1,193	1,153	1,193
11,550	**11,600**	1,199	1,158	1,199
11,600	**11,650**	1,205	1,163	1,205
11,650	**11,700**	1,211	1,168	1,211
11,700	**11,750**	1,217	1,173	1,217
11,750	**11,800**	1,223	1,178	1,223
11,800	**11,850**	1,229	1,183	1,229
11,850	**11,900**	1,235	1,188	1,235
11,900	**11,950**	1,241	1,193	1,241
11,950	**12,000**	1,247	1,198	1,247

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
12,000				
12,000	**12,050**	1,253	1,203	1,253
12,050	**12,100**	1,259	1,208	1,259
12,100	**12,150**	1,265	1,213	1,265
12,150	**12,200**	1,271	1,218	1,271
12,200	**12,250**	1,277	1,223	1,277
12,250	**12,300**	1,283	1,228	1,283
12,300	**12,350**	1,289	1,233	1,289
12,350	**12,400**	1,295	1,238	1,295
12,400	**12,450**	1,301	1,243	1,301
12,450	**12,500**	1,307	1,248	1,307
12,500	**12,550**	1,313	1,253	1,313
12,550	**12,600**	1,319	1,258	1,319
12,600	**12,650**	1,325	1,263	1,325
12,650	**12,700**	1,331	1,268	1,331
12,700	**12,750**	1,337	1,273	1,337
12,750	**12,800**	1,343	1,278	1,343
12,800	**12,850**	1,349	1,283	1,349
12,850	**12,900**	1,355	1,288	1,355
12,900	**12,950**	1,361	1,293	1,361
12,950	**13,000**	1,367	1,298	1,367
13,000				
13,000	**13,050**	1,373	1,303	1,373
13,050	**13,100**	1,379	1,308	1,379
13,100	**13,150**	1,385	1,313	1,385
13,150	**13,200**	1,391	1,318	1,391
13,200	**13,250**	1,397	1,323	1,397
13,250	**13,300**	1,403	1,328	1,403
13,300	**13,350**	1,409	1,333	1,409
13,350	**13,400**	1,415	1,338	1,415
13,400	**13,450**	1,421	1,343	1,421
13,450	**13,500**	1,427	1,348	1,427
13,500	**13,550**	1,433	1,353	1,433
13,550	**13,600**	1,439	1,358	1,439
13,600	**13,650**	1,445	1,363	1,445
13,650	**13,700**	1,451	1,368	1,451
13,700	**13,750**	1,457	1,373	1,457
13,750	**13,800**	1,463	1,378	1,463
13,800	**13,850**	1,469	1,383	1,469
13,850	**13,900**	1,475	1,388	1,475
13,900	**13,950**	1,481	1,393	1,481
13,950	**14,000**	1,487	1,398	1,487
14,000				
14,000	**14,050**	1,493	1,403	1,493
14,050	**14,100**	1,499	1,408	1,499
14,100	**14,150**	1,505	1,413	1,505
14,150	**14,200**	1,511	1,418	1,511
14,200	**14,250**	1,517	1,423	1,517
14,250	**14,300**	1,523	1,428	1,523
14,300	**14,350**	1,529	1,433	1,529
14,350	**14,400**	1,535	1,438	1,535
14,400	**14,450**	1,541	1,443	1,541
14,450	**14,500**	1,547	1,448	1,547
14,500	**14,550**	1,553	1,453	1,553
14,550	**14,600**	1,559	1,458	1,559
14,600	**14,650**	1,565	1,463	1,565
14,650	**14,700**	1,571	1,468	1,571
14,700	**14,750**	1,577	1,473	1,577
14,750	**14,800**	1,583	1,478	1,583
14,800	**14,850**	1,589	1,483	1,589
14,850	**14,900**	1,595	1,488	1,595
14,900	**14,950**	1,601	1,493	1,601
14,950	**15,000**	1,607	1,498	1,607

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
15,000				
15,000	**15,050**	1,613	1,503	1,613
15,050	**15,100**	1,619	1,508	1,619
15,100	**15,150**	1,625	1,513	1,625
15,150	**15,200**	1,631	1,518	1,631
15,200	**15,250**	1,637	1,523	1,637
15,250	**15,300**	1,643	1,528	1,643
15,300	**15,350**	1,649	1,533	1,649
15,350	**15,400**	1,655	1,538	1,655
15,400	**15,450**	1,661	1,543	1,661
15,450	**15,500**	1,667	1,548	1,667
15,500	**15,550**	1,673	1,553	1,673
15,550	**15,600**	1,679	1,558	1,679
15,600	**15,650**	1,685	1,563	1,685
15,650	**15,700**	1,691	1,568	1,691
15,700	**15,750**	1,697	1,573	1,697
15,750	**15,800**	1,703	1,578	1,703
15,800	**15,850**	1,709	1,583	1,709
15,850	**15,900**	1,715	1,588	1,715
15,900	**15,950**	1,721	1,593	1,721
15,950	**16,000**	1,727	1,598	1,727
16,000				
16,000	**16,050**	1,733	1,603	1,733
16,050	**16,100**	1,739	1,608	1,739
16,100	**16,150**	1,745	1,613	1,745
16,150	**16,200**	1,751	1,618	1,751
16,200	**16,250**	1,757	1,623	1,757
16,250	**16,300**	1,763	1,628	1,763
16,300	**16,350**	1,769	1,633	1,769
16,350	**16,400**	1,775	1,638	1,775
16,400	**16,450**	1,781	1,643	1,781
16,450	**16,500**	1,787	1,648	1,787
16,500	**16,550**	1,793	1,653	1,793
16,550	**16,600**	1,799	1,658	1,799
16,600	**16,650**	1,805	1,663	1,805
16,650	**16,700**	1,811	1,668	1,811
16,700	**16,750**	1,817	1,673	1,817
16,750	**16,800**	1,823	1,678	1,823
16,800	**16,850**	1,829	1,683	1,829
16,850	**16,900**	1,835	1,688	1,835
16,900	**16,950**	1,841	1,693	1,841
16,950	**17,000**	1,847	1,698	1,847
17,000				
17,000	**17,050**	1,853	1,703	1,853
17,050	**17,100**	1,859	1,708	1,859
17,100	**17,150**	1,865	1,713	1,865
17,150	**17,200**	1,871	1,718	1,871
17,200	**17,250**	1,877	1,723	1,877
17,250	**17,300**	1,883	1,728	1,883
17,300	**17,350**	1,889	1,733	1,889
17,350	**17,400**	1,895	1,738	1,895
17,400	**17,450**	1,901	1,743	1,901
17,450	**17,500**	1,907	1,748	1,907
17,500	**17,550**	1,913	1,753	1,913
17,550	**17,600**	1,919	1,758	1,919
17,600	**17,650**	1,925	1,763	1,925
17,650	**17,700**	1,931	1,768	1,931
17,700	**17,750**	1,937	1,773	1,937
17,750	**17,800**	1,943	1,778	1,943
17,800	**17,850**	1,949	1,783	1,949
17,850	**17,900**	1,955	1,788	1,955
17,900	**17,950**	1,961	1,793	1,961
17,950	**18,000**	1,967	1,798	1,967

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
18,000				
18,000	**18,050**	1,973	1,803	1,973
18,050	**18,100**	1,979	1,808	1,979
18,100	**18,150**	1,985	1,813	1,985
18,150	**18,200**	1,991	1,818	1,991
18,200	**18,250**	1,997	1,823	1,997
18,250	**18,300**	2,003	1,828	2,003
18,300	**18,350**	2,009	1,833	2,009
18,350	**18,400**	2,015	1,838	2,015
18,400	**18,450**	2,021	1,843	2,021
18,450	**18,500**	2,027	1,848	2,027
18,500	**18,550**	2,033	1,853	2,033
18,550	**18,600**	2,039	1,858	2,039
18,600	**18,650**	2,045	1,863	2,045
18,650	**18,700**	2,051	1,868	2,051
18,700	**18,750**	2,057	1,873	2,057
18,750	**18,800**	2,063	1,878	2,063
18,800	**18,850**	2,069	1,883	2,069
18,850	**18,900**	2,075	1,888	2,075
18,900	**18,950**	2,081	1,893	2,081
18,950	**19,000**	2,087	1,898	2,087
19,000				
19,000	**19,050**	2,093	1,903	2,093
19,050	**19,100**	2,099	1,908	2,099
19,100	**19,150**	2,105	1,914	2,105
19,150	**19,200**	2,111	1,920	2,111
19,200	**19,250**	2,117	1,926	2,117
19,250	**19,300**	2,123	1,932	2,123
19,300	**19,350**	2,129	1,938	2,129
19,350	**19,400**	2,135	1,944	2,135
19,400	**19,450**	2,141	1,950	2,141
19,450	**19,500**	2,147	1,956	2,147
19,500	**19,550**	2,153	1,962	2,153
19,550	**19,600**	2,159	1,968	2,159
19,600	**19,650**	2,165	1,974	2,165
19,650	**19,700**	2,171	1,980	2,171
19,700	**19,750**	2,177	1,986	2,177
19,750	**19,800**	2,183	1,992	2,183
19,800	**19,850**	2,189	1,998	2,189
19,850	**19,900**	2,195	2,004	2,195
19,900	**19,950**	2,201	2,010	2,201
19,950	**20,000**	2,207	2,016	2,207
20,000				
20,000	**20,050**	2,213	2,022	2,213
20,050	**20,100**	2,219	2,028	2,219
20,100	**20,150**	2,225	2,034	2,225
20,150	**20,200**	2,231	2,040	2,231
20,200	**20,250**	2,237	2,046	2,237
20,250	**20,300**	2,243	2,052	2,243
20,300	**20,350**	2,249	2,058	2,249
20,350	**20,400**	2,255	2,064	2,255
20,400	**20,450**	2,261	2,070	2,261
20,450	**20,500**	2,267	2,076	2,267
20,500	**20,550**	2,273	2,082	2,273
20,550	**20,600**	2,279	2,088	2,279
20,600	**20,650**	2,285	2,094	2,285
20,650	**20,700**	2,291	2,100	2,291
20,700	**20,750**	2,297	2,106	2,297
20,750	**20,800**	2,303	2,112	2,303
20,800	**20,850**	2,309	2,118	2,309
20,850	**20,900**	2,315	2,124	2,315
20,900	**20,950**	2,321	2,130	2,321
20,950	**21,000**	2,327	2,136	2,327

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
21,000				
21,000	**21,050**	2,333	2,142	2,333
21,050	**21,100**	2,339	2,148	2,339
21,100	**21,150**	2,345	2,154	2,345
21,150	**21,200**	2,351	2,160	2,351
21,200	**21,250**	2,357	2,166	2,357
21,250	**21,300**	2,363	2,172	2,363
21,300	**21,350**	2,369	2,178	2,369
21,350	**21,400**	2,375	2,184	2,375
21,400	**21,450**	2,381	2,190	2,381
21,450	**21,500**	2,387	2,196	2,387
21,500	**21,550**	2,393	2,202	2,393
21,550	**21,600**	2,399	2,208	2,399
21,600	**21,650**	2,405	2,214	2,405
21,650	**21,700**	2,411	2,220	2,411
21,700	**21,750**	2,417	2,226	2,417
21,750	**21,800**	2,423	2,232	2,423
21,800	**21,850**	2,429	2,238	2,429
21,850	**21,900**	2,435	2,244	2,435
21,900	**21,950**	2,441	2,250	2,441
21,950	**22,000**	2,447	2,256	2,447
22,000				
22,000	**22,050**	2,453	2,262	2,453
22,050	**22,100**	2,459	2,268	2,459
22,100	**22,150**	2,465	2,274	2,465
22,150	**22,200**	2,471	2,280	2,471
22,200	**22,250**	2,477	2,286	2,477
22,250	**22,300**	2,483	2,292	2,483
22,300	**22,350**	2,489	2,298	2,489
22,350	**22,400**	2,495	2,304	2,495
22,400	**22,450**	2,501	2,310	2,501
22,450	**22,500**	2,507	2,316	2,507
22,500	**22,550**	2,513	2,322	2,513
22,550	**22,600**	2,519	2,328	2,519
22,600	**22,650**	2,525	2,334	2,525
22,650	**22,700**	2,531	2,340	2,531
22,700	**22,750**	2,537	2,346	2,537
22,750	**22,800**	2,543	2,352	2,543
22,800	**22,850**	2,549	2,358	2,549
22,850	**22,900**	2,555	2,364	2,555
22,900	**22,950**	2,561	2,370	2,561
22,950	**23,000**	2,567	2,376	2,567
23,000				
23,000	**23,050**	2,573	2,382	2,573
23,050	**23,100**	2,579	2,388	2,579
23,100	**23,150**	2,585	2,394	2,585
23,150	**23,200**	2,591	2,400	2,591
23,200	**23,250**	2,597	2,406	2,597
23,250	**23,300**	2,603	2,412	2,603
23,300	**23,350**	2,609	2,418	2,609
23,350	**23,400**	2,615	2,424	2,615
23,400	**23,450**	2,621	2,430	2,621
23,450	**23,500**	2,627	2,436	2,627
23,500	**23,550**	2,633	2,442	2,633
23,550	**23,600**	2,639	2,448	2,639
23,600	**23,650**	2,645	2,454	2,645
23,650	**23,700**	2,651	2,460	2,651
23,700	**23,750**	2,657	2,466	2,657
23,750	**23,800**	2,663	2,472	2,663
23,800	**23,850**	2,669	2,478	2,669
23,850	**23,900**	2,675	2,484	2,675
23,900	**23,950**	2,681	2,490	2,681
23,950	**24,000**	2,687	2,496	2,687

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
24,000				
24,000	**24,050**	2,693	2,502	2,693
24,050	**24,100**	2,699	2,508	2,699
24,100	**24,150**	2,705	2,514	2,705
24,150	**24,200**	2,711	2,520	2,711
24,200	**24,250**	2,717	2,526	2,717
24,250	**24,300**	2,723	2,532	2,723
24,300	**24,350**	2,729	2,538	2,729
24,350	**24,400**	2,735	2,544	2,735
24,400	**24,450**	2,741	2,550	2,741
24,450	**24,500**	2,747	2,556	2,747
24,500	**24,550**	2,753	2,562	2,753
24,550	**24,600**	2,759	2,568	2,759
24,600	**24,650**	2,765	2,574	2,765
24,650	**24,700**	2,771	2,580	2,771
24,700	**24,750**	2,777	2,586	2,777
24,750	**24,800**	2,783	2,592	2,783
24,800	**24,850**	2,789	2,598	2,789
24,850	**24,900**	2,795	2,604	2,795
24,900	**24,950**	2,801	2,610	2,801
24,950	**25,000**	2,807	2,616	2,807
25,000				
25,000	**25,050**	2,813	2,622	2,813
25,050	**25,100**	2,819	2,628	2,819
25,100	**25,150**	2,825	2,634	2,825
25,150	**25,200**	2,831	2,640	2,831
25,200	**25,250**	2,837	2,646	2,837
25,250	**25,300**	2,843	2,652	2,843
25,300	**25,350**	2,849	2,658	2,849
25,350	**25,400**	2,855	2,664	2,855
25,400	**25,450**	2,861	2,670	2,861
25,450	**25,500**	2,867	2,676	2,867
25,500	**25,550**	2,873	2,682	2,873
25,550	**25,600**	2,879	2,688	2,879
25,600	**25,650**	2,885	2,694	2,885
25,650	**25,700**	2,891	2,700	2,891
25,700	**25,750**	2,897	2,706	2,897
25,750	**25,800**	2,903	2,712	2,903
25,800	**25,850**	2,909	2,718	2,909
25,850	**25,900**	2,915	2,724	2,915
25,900	**25,950**	2,921	2,730	2,921
25,950	**26,000**	2,927	2,736	2,927
26,000				
26,000	**26,050**	2,933	2,742	2,933
26,050	**26,100**	2,939	2,748	2,939
26,100	**26,150**	2,945	2,754	2,945
26,150	**26,200**	2,951	2,760	2,951
26,200	**26,250**	2,957	2,766	2,957
26,250	**26,300**	2,963	2,772	2,963
26,300	**26,350**	2,969	2,778	2,969
26,350	**26,400**	2,975	2,784	2,975
26,400	**26,450**	2,981	2,790	2,981
26,450	**26,500**	2,987	2,796	2,987
26,500	**26,550**	2,993	2,802	2,993
26,550	**26,600**	2,999	2,808	2,999
26,600	**26,650**	3,005	2,814	3,005
26,650	**26,700**	3,011	2,820	3,011
26,700	**26,750**	3,017	2,826	3,017
26,750	**26,800**	3,023	2,832	3,023
26,800	**26,850**	3,029	2,838	3,029
26,850	**26,900**	3,035	2,844	3,035
26,900	**26,950**	3,041	2,850	3,041
26,950	**27,000**	3,047	2,856	3,047

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
27,000				
27,000	**27,050**	3,053	2,862	3,053
27,050	**27,100**	3,059	2,868	3,059
27,100	**27,150**	3,065	2,874	3,065
27,150	**27,200**	3,071	2,880	3,071
27,200	**27,250**	3,077	2,886	3,077
27,250	**27,300**	3,083	2,892	3,083
27,300	**27,350**	3,089	2,898	3,089
27,350	**27,400**	3,095	2,904	3,095
27,400	**27,450**	3,101	2,910	3,101
27,450	**27,500**	3,107	2,916	3,107
27,500	**27,550**	3,113	2,922	3,113
27,550	**27,600**	3,119	2,928	3,119
27,600	**27,650**	3,125	2,934	3,125
27,650	**27,700**	3,131	2,940	3,131
27,700	**27,750**	3,137	2,946	3,137
27,750	**27,800**	3,143	2,952	3,143
27,800	**27,850**	3,149	2,958	3,149
27,850	**27,900**	3,155	2,964	3,155
27,900	**27,950**	3,161	2,970	3,161
27,950	**28,000**	3,167	2,976	3,167
28,000				
28,000	**28,050**	3,173	2,982	3,173
28,050	**28,100**	3,179	2,988	3,179
28,100	**28,150**	3,185	2,994	3,185
28,150	**28,200**	3,191	3,000	3,191
28,200	**28,250**	3,197	3,006	3,197
28,250	**28,300**	3,203	3,012	3,203
28,300	**28,350**	3,209	3,018	3,209
28,350	**28,400**	3,215	3,024	3,215
28,400	**28,450**	3,221	3,030	3,221
28,450	**28,500**	3,227	3,036	3,227
28,500	**28,550**	3,233	3,042	3,233
28,550	**28,600**	3,239	3,048	3,239
28,600	**28,650**	3,245	3,054	3,245
28,650	**28,700**	3,251	3,060	3,251
28,700	**28,750**	3,257	3,066	3,257
28,750	**28,800**	3,263	3,072	3,263
28,800	**28,850**	3,269	3,078	3,269
28,850	**28,900**	3,275	3,084	3,275
28,900	**28,950**	3,281	3,090	3,281
28,950	**29,000**	3,287	3,096	3,287
29,000				
29,000	**29,050**	3,293	3,102	3,293
29,050	**29,100**	3,299	3,108	3,299
29,100	**29,150**	3,305	3,114	3,305
29,150	**29,200**	3,311	3,120	3,311
29,200	**29,250**	3,317	3,126	3,317
29,250	**29,300**	3,323	3,132	3,323
29,300	**29,350**	3,329	3,138	3,329
29,350	**29,400**	3,335	3,144	3,335
29,400	**29,450**	3,341	3,150	3,341
29,450	**29,500**	3,347	3,156	3,347
29,500	**29,550**	3,353	3,162	3,353
29,550	**29,600**	3,359	3,168	3,359
29,600	**29,650**	3,365	3,174	3,365
29,650	**29,700**	3,371	3,180	3,371
29,700	**29,750**	3,377	3,186	3,377
29,750	**29,800**	3,383	3,192	3,383
29,800	**29,850**	3,389	3,198	3,389
29,850	**29,900**	3,395	3,204	3,395
29,900	**29,950**	3,401	3,210	3,401
29,950	**30,000**	3,407	3,216	3,407

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
30,000				
30,000	**30,050**	3,413	3,222	3,413
30,050	**30,100**	3,419	3,228	3,419
30,100	**30,150**	3,425	3,234	3,425
30,150	**30,200**	3,431	3,240	3,431
30,200	**30,250**	3,437	3,246	3,437
30,250	**30,300**	3,443	3,252	3,443
30,300	**30,350**	3,449	3,258	3,449
30,350	**30,400**	3,455	3,264	3,455
30,400	**30,450**	3,461	3,270	3,461
30,450	**30,500**	3,467	3,276	3,467
30,500	**30,550**	3,473	3,282	3,473
30,550	**30,600**	3,479	3,288	3,479
30,600	**30,650**	3,485	3,294	3,485
30,650	**30,700**	3,491	3,300	3,491
30,700	**30,750**	3,497	3,306	3,497
30,750	**30,800**	3,503	3,312	3,503
30,800	**30,850**	3,509	3,318	3,509
30,850	**30,900**	3,515	3,324	3,515
30,900	**30,950**	3,521	3,330	3,521
30,950	**31,000**	3,527	3,336	3,527
31,000				
31,000	**31,050**	3,533	3,342	3,533
31,050	**31,100**	3,539	3,348	3,539
31,100	**31,150**	3,545	3,354	3,545
31,150	**31,200**	3,551	3,360	3,551
31,200	**31,250**	3,557	3,366	3,557
31,250	**31,300**	3,563	3,372	3,563
31,300	**31,350**	3,569	3,378	3,569
31,350	**31,400**	3,575	3,384	3,575
31,400	**31,450**	3,581	3,390	3,581
31,450	**31,500**	3,587	3,396	3,587
31,500	**31,550**	3,593	3,402	3,593
31,550	**31,600**	3,599	3,408	3,599
31,600	**31,650**	3,605	3,414	3,605
31,650	**31,700**	3,611	3,420	3,611
31,700	**31,750**	3,617	3,426	3,617
31,750	**31,800**	3,623	3,432	3,623
31,800	**31,850**	3,629	3,438	3,629
31,850	**31,900**	3,635	3,444	3,635
31,900	**31,950**	3,641	3,450	3,641
31,950	**32,000**	3,647	3,456	3,647
32,000				
32,000	**32,050**	3,653	3,462	3,653
32,050	**32,100**	3,659	3,468	3,659
32,100	**32,150**	3,665	3,474	3,665
32,150	**32,200**	3,671	3,480	3,671
32,200	**32,250**	3,677	3,486	3,677
32,250	**32,300**	3,683	3,492	3,683
32,300	**32,350**	3,689	3,498	3,689
32,350	**32,400**	3,695	3,504	3,695
32,400	**32,450**	3,701	3,510	3,701
32,450	**32,500**	3,707	3,516	3,707
32,500	**32,550**	3,713	3,522	3,713
32,550	**32,600**	3,719	3,528	3,719
32,600	**32,650**	3,725	3,534	3,725
32,650	**32,700**	3,731	3,540	3,731
32,700	**32,750**	3,737	3,546	3,737
32,750	**32,800**	3,743	3,552	3,743
32,800	**32,850**	3,749	3,558	3,749
32,850	**32,900**	3,755	3,564	3,755
32,900	**32,950**	3,761	3,570	3,761
32,950	**33,000**	3,767	3,576	3,767

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
33,000				
33,000	**33,050**	3,773	3,582	3,773
33,050	**33,100**	3,779	3,588	3,779
33,100	**33,150**	3,785	3,594	3,785
33,150	**33,200**	3,791	3,600	3,791
33,200	**33,250**	3,797	3,606	3,797
33,250	**33,300**	3,803	3,612	3,803
33,300	**33,350**	3,809	3,618	3,809
33,350	**33,400**	3,815	3,624	3,815
33,400	**33,450**	3,821	3,630	3,821
33,450	**33,500**	3,827	3,636	3,827
33,500	**33,550**	3,833	3,642	3,833
33,550	**33,600**	3,839	3,648	3,839
33,600	**33,650**	3,845	3,654	3,845
33,650	**33,700**	3,851	3,660	3,851
33,700	**33,750**	3,857	3,666	3,857
33,750	**33,800**	3,863	3,672	3,863
33,800	**33,850**	3,869	3,678	3,869
33,850	**33,900**	3,875	3,684	3,875
33,900	**33,950**	3,881	3,690	3,881
33,950	**34,000**	3,887	3,696	3,887
34,000				
34,000	**34,050**	3,893	3,702	3,893
34,050	**34,100**	3,899	3,708	3,899
34,100	**34,150**	3,905	3,714	3,905
34,150	**34,200**	3,911	3,720	3,911
34,200	**34,250**	3,917	3,726	3,917
34,250	**34,300**	3,923	3,732	3,923
34,300	**34,350**	3,929	3,738	3,929
34,350	**34,400**	3,935	3,744	3,935
34,400	**34,450**	3,941	3,750	3,941
34,450	**34,500**	3,947	3,756	3,947
34,500	**34,550**	3,953	3,762	3,953
34,550	**34,600**	3,959	3,768	3,959
34,600	**34,650**	3,965	3,774	3,965
34,650	**34,700**	3,971	3,780	3,971
34,700	**34,750**	3,977	3,786	3,977
34,750	**34,800**	3,983	3,792	3,983
34,800	**34,850**	3,989	3,798	3,989
34,850	**34,900**	3,995	3,804	3,995
34,900	**34,950**	4,001	3,810	4,001
34,950	**35,000**	4,007	3,816	4,007
35,000				
35,000	**35,050**	4,013	3,822	4,013
35,050	**35,100**	4,019	3,828	4,019
35,100	**35,150**	4,025	3,834	4,025
35,150	**35,200**	4,031	3,840	4,031
35,200	**35,250**	4,037	3,846	4,037
35,250	**35,300**	4,043	3,852	4,043
35,300	**35,350**	4,049	3,858	4,049
35,350	**35,400**	4,055	3,864	4,055
35,400	**35,450**	4,061	3,870	4,061
35,450	**35,500**	4,067	3,876	4,067
35,500	**35,550**	4,073	3,882	4,073
35,550	**35,600**	4,079	3,888	4,079
35,600	**35,650**	4,085	3,894	4,085
35,650	**35,700**	4,091	3,900	4,091
35,700	**35,750**	4,097	3,906	4,097
35,750	**35,800**	4,103	3,912	4,103
35,800	**35,850**	4,109	3,918	4,109
35,850	**35,900**	4,115	3,924	4,115
35,900	**35,950**	4,121	3,930	4,121
35,950	**36,000**	4,127	3,936	4,127

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
36,000				
36,000	**36,050**	4,133	3,942	4,133
36,050	**36,100**	4,139	3,948	4,139
36,100	**36,150**	4,145	3,954	4,145
36,150	**36,200**	4,151	3,960	4,151
36,200	**36,250**	4,157	3,966	4,157
36,250	**36,300**	4,163	3,972	4,163
36,300	**36,350**	4,169	3,978	4,169
36,350	**36,400**	4,175	3,984	4,175
36,400	**36,450**	4,181	3,990	4,181
36,450	**36,500**	4,187	3,996	4,187
36,500	**36,550**	4,193	4,002	4,193
36,550	**36,600**	4,199	4,008	4,199
36,600	**36,650**	4,205	4,014	4,205
36,650	**36,700**	4,211	4,020	4,211
36,700	**36,750**	4,217	4,026	4,217
36,750	**36,800**	4,223	4,032	4,223
36,800	**36,850**	4,229	4,038	4,229
36,850	**36,900**	4,235	4,044	4,235
36,900	**36,950**	4,241	4,050	4,241
36,950	**37,000**	4,247	4,056	4,247
37,000				
37,000	**37,050**	4,253	4,062	4,253
37,050	**37,100**	4,259	4,068	4,259
37,100	**37,150**	4,265	4,074	4,265
37,150	**37,200**	4,271	4,080	4,271
37,200	**37,250**	4,277	4,086	4,277
37,250	**37,300**	4,283	4,092	4,283
37,300	**37,350**	4,289	4,098	4,289
37,350	**37,400**	4,295	4,104	4,295
37,400	**37,450**	4,301	4,110	4,301
37,450	**37,500**	4,307	4,116	4,307
37,500	**37,550**	4,313	4,122	4,313
37,550	**37,600**	4,319	4,128	4,319
37,600	**37,650**	4,325	4,134	4,325
37,650	**37,700**	4,331	4,140	4,331
37,700	**37,750**	4,337	4,146	4,337
37,750	**37,800**	4,343	4,152	4,343
37,800	**37,850**	4,349	4,158	4,349
37,850	**37,900**	4,355	4,164	4,355
37,900	**37,950**	4,361	4,170	4,361
37,950	**38,000**	4,367	4,176	4,367
38,000				
38,000	**38,050**	4,373	4,182	4,373
38,050	**38,100**	4,379	4,188	4,379
38,100	**38,150**	4,385	4,194	4,385
38,150	**38,200**	4,391	4,200	4,391
38,200	**38,250**	4,397	4,206	4,397
38,250	**38,300**	4,403	4,212	4,403
38,300	**38,350**	4,409	4,218	4,409
38,350	**38,400**	4,415	4,224	4,415
38,400	**38,450**	4,421	4,230	4,421
38,450	**38,500**	4,427	4,236	4,427
38,500	**38,550**	4,433	4,242	4,433
38,550	**38,600**	4,439	4,248	4,439
38,600	**38,650**	4,445	4,254	4,445
38,650	**38,700**	4,451	4,260	4,451
38,700	**38,750**	4,459	4,266	4,459
38,750	**38,800**	4,470	4,272	4,470
38,800	**38,850**	4,481	4,278	4,481
38,850	**38,900**	4,492	4,284	4,492
38,900	**38,950**	4,503	4,290	4,503
38,950	**39,000**	4,514	4,296	4,514

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
39,000				
39,000	**39,050**	4,525	4,302	4,525
39,050	**39,100**	4,536	4,308	4,536
39,100	**39,150**	4,547	4,314	4,547
39,150	**39,200**	4,558	4,320	4,558
39,200	**39,250**	4,569	4,326	4,569
39,250	**39,300**	4,580	4,332	4,580
39,300	**39,350**	4,591	4,338	4,591
39,350	**39,400**	4,602	4,344	4,602
39,400	**39,450**	4,613	4,350	4,613
39,450	**39,500**	4,624	4,356	4,624
39,500	**39,550**	4,635	4,362	4,635
39,550	**39,600**	4,646	4,368	4,646
39,600	**39,650**	4,657	4,374	4,657
39,650	**39,700**	4,668	4,380	4,668
39,700	**39,750**	4,679	4,386	4,679
39,750	**39,800**	4,690	4,392	4,690
39,800	**39,850**	4,701	4,398	4,701
39,850	**39,900**	4,712	4,404	4,712
39,900	**39,950**	4,723	4,410	4,723
39,950	**40,000**	4,734	4,416	4,734
40,000				
40,000	**40,050**	4,745	4,422	4,745
40,050	**40,100**	4,756	4,428	4,756
40,100	**40,150**	4,767	4,434	4,767
40,150	**40,200**	4,778	4,440	4,778
40,200	**40,250**	4,789	4,446	4,789
40,250	**40,300**	4,800	4,452	4,800
40,300	**40,350**	4,811	4,458	4,811
40,350	**40,400**	4,822	4,464	4,822
40,400	**40,450**	4,833	4,470	4,833
40,450	**40,500**	4,844	4,476	4,844
40,500	**40,550**	4,855	4,482	4,855
40,550	**40,600**	4,866	4,488	4,866
40,600	**40,650**	4,877	4,494	4,877
40,650	**40,700**	4,888	4,500	4,888
40,700	**40,750**	4,899	4,506	4,899
40,750	**40,800**	4,910	4,512	4,910
40,800	**40,850**	4,921	4,518	4,921
40,850	**40,900**	4,932	4,524	4,932
40,900	**40,950**	4,943	4,530	4,943
40,950	**41,000**	4,954	4,536	4,954
41,000				
41,000	**41,050**	4,965	4,542	4,965
41,050	**41,100**	4,976	4,548	4,976
41,100	**41,150**	4,987	4,554	4,987
41,150	**41,200**	4,998	4,560	4,998
41,200	**41,250**	5,009	4,566	5,009
41,250	**41,300**	5,020	4,572	5,020
41,300	**41,350**	5,031	4,578	5,031
41,350	**41,400**	5,042	4,584	5,042
41,400	**41,450**	5,053	4,590	5,053
41,450	**41,500**	5,064	4,596	5,064
41,500	**41,550**	5,075	4,602	5,075
41,550	**41,600**	5,086	4,608	5,086
41,600	**41,650**	5,097	4,614	5,097
41,650	**41,700**	5,108	4,620	5,108
41,700	**41,750**	5,119	4,626	5,119
41,750	**41,800**	5,130	4,632	5,130
41,800	**41,850**	5,141	4,638	5,141
41,850	**41,900**	5,152	4,644	5,152
41,900	**41,950**	5,163	4,650	5,163
41,950	**42,000**	5,174	4,656	5,174

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
42,000				
42,000	**42,050**	5,185	4,662	5,185
42,050	**42,100**	5,196	4,668	5,196
42,100	**42,150**	5,207	4,674	5,207
42,150	**42,200**	5,218	4,680	5,218
42,200	**42,250**	5,229	4,686	5,229
42,250	**42,300**	5,240	4,692	5,240
42,300	**42,350**	5,251	4,698	5,251
42,350	**42,400**	5,262	4,704	5,262
42,400	**42,450**	5,273	4,710	5,273
42,450	**42,500**	5,284	4,716	5,284
42,500	**42,550**	5,295	4,722	5,295
42,550	**42,600**	5,306	4,728	5,306
42,600	**42,650**	5,317	4,734	5,317
42,650	**42,700**	5,328	4,740	5,328
42,700	**42,750**	5,339	4,746	5,339
42,750	**42,800**	5,350	4,752	5,350
42,800	**42,850**	5,361	4,758	5,361
42,850	**42,900**	5,372	4,764	5,372
42,900	**42,950**	5,383	4,770	5,383
42,950	**43,000**	5,394	4,776	5,394
43,000				
43,000	**43,050**	5,405	4,782	5,405
43,050	**43,100**	5,416	4,788	5,416
43,100	**43,150**	5,427	4,794	5,427
43,150	**43,200**	5,438	4,800	5,438
43,200	**43,250**	5,449	4,806	5,449
43,250	**43,300**	5,460	4,812	5,460
43,300	**43,350**	5,471	4,818	5,471
43,350	**43,400**	5,482	4,824	5,482
43,400	**43,450**	5,493	4,830	5,493
43,450	**43,500**	5,504	4,836	5,504
43,500	**43,550**	5,515	4,842	5,515
43,550	**43,600**	5,526	4,848	5,526
43,600	**43,650**	5,537	4,854	5,537
43,650	**43,700**	5,548	4,860	5,548
43,700	**43,750**	5,559	4,866	5,559
43,750	**43,800**	5,570	4,872	5,570
43,800	**43,850**	5,581	4,878	5,581
43,850	**43,900**	5,592	4,884	5,592
43,900	**43,950**	5,603	4,890	5,603
43,950	**44,000**	5,614	4,896	5,614
44,000				
44,000	**44,050**	5,625	4,902	5,625
44,050	**44,100**	5,636	4,908	5,636
44,100	**44,150**	5,647	4,914	5,647
44,150	**44,200**	5,658	4,920	5,658
44,200	**44,250**	5,669	4,926	5,669
44,250	**44,300**	5,680	4,932	5,680
44,300	**44,350**	5,691	4,938	5,691
44,350	**44,400**	5,702	4,944	5,702
44,400	**44,450**	5,713	4,950	5,713
44,450	**44,500**	5,724	4,956	5,724
44,500	**44,550**	5,735	4,962	5,735
44,550	**44,600**	5,746	4,968	5,746
44,600	**44,650**	5,757	4,974	5,757
44,650	**44,700**	5,768	4,980	5,768
44,700	**44,750**	5,779	4,986	5,779
44,750	**44,800**	5,790	4,992	5,790
44,800	**44,850**	5,801	4,998	5,801
44,850	**44,900**	5,812	5,004	5,812
44,900	**44,950**	5,823	5,010	5,823
44,950	**45,000**	5,834	5,016	5,834

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
45,000				
45,000	**45,050**	5,845	5,022	5,845
45,050	**45,100**	5,856	5,028	5,856
45,100	**45,150**	5,867	5,034	5,867
45,150	**45,200**	5,878	5,040	5,878
45,200	**45,250**	5,889	5,046	5,889
45,250	**45,300**	5,900	5,052	5,900
45,300	**45,350**	5,911	5,058	5,911
45,350	**45,400**	5,922	5,064	5,922
45,400	**45,450**	5,933	5,070	5,933
45,450	**45,500**	5,944	5,076	5,944
45,500	**45,550**	5,955	5,082	5,955
45,550	**45,600**	5,966	5,088	5,966
45,600	**45,650**	5,977	5,094	5,977
45,650	**45,700**	5,988	5,100	5,988
45,700	**45,750**	5,999	5,106	5,999
45,750	**45,800**	6,010	5,112	6,010
45,800	**45,850**	6,021	5,118	6,021
45,850	**45,900**	6,032	5,124	6,032
45,900	**45,950**	6,043	5,130	6,043
45,950	**46,000**	6,054	5,136	6,054
46,000				
46,000	**46,050**	6,065	5,142	6,065
46,050	**46,100**	6,076	5,148	6,076
46,100	**46,150**	6,087	5,154	6,087
46,150	**46,200**	6,098	5,160	6,098
46,200	**46,250**	6,109	5,166	6,109
46,250	**46,300**	6,120	5,172	6,120
46,300	**46,350**	6,131	5,178	6,131
46,350	**46,400**	6,142	5,184	6,142
46,400	**46,450**	6,153	5,190	6,153
46,450	**46,500**	6,164	5,196	6,164
46,500	**46,550**	6,175	5,202	6,175
46,550	**46,600**	6,186	5,208	6,186
46,600	**46,650**	6,197	5,214	6,197
46,650	**46,700**	6,208	5,220	6,208
46,700	**46,750**	6,219	5,226	6,219
46,750	**46,800**	6,230	5,232	6,230
46,800	**46,850**	6,241	5,238	6,241
46,850	**46,900**	6,252	5,244	6,252
46,900	**46,950**	6,263	5,250	6,263
46,950	**47,000**	6,274	5,256	6,274
47,000				
47,000	**47,050**	6,285	5,262	6,285
47,050	**47,100**	6,296	5,268	6,296
47,100	**47,150**	6,307	5,274	6,307
47,150	**47,200**	6,318	5,280	6,318
47,200	**47,250**	6,329	5,286	6,329
47,250	**47,300**	6,340	5,292	6,340
47,300	**47,350**	6,351	5,298	6,351
47,350	**47,400**	6,362	5,304	6,362
47,400	**47,450**	6,373	5,310	6,373
47,450	**47,500**	6,384	5,316	6,384
47,500	**47,550**	6,395	5,322	6,395
47,550	**47,600**	6,406	5,328	6,406
47,600	**47,650**	6,417	5,334	6,417
47,650	**47,700**	6,428	5,340	6,428
47,700	**47,750**	6,439	5,346	6,439
47,750	**47,800**	6,450	5,352	6,450
47,800	**47,850**	6,461	5,358	6,461
47,850	**47,900**	6,472	5,364	6,472
47,900	**47,950**	6,483	5,370	6,483
47,950	**48,000**	6,494	5,376	6,494

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
48,000				
48,000	**48,050**	6,505	5,382	6,505
48,050	**48,100**	6,516	5,388	6,516
48,100	**48,150**	6,527	5,394	6,527
48,150	**48,200**	6,538	5,400	6,538
48,200	**48,250**	6,549	5,406	6,549
48,250	**48,300**	6,560	5,412	6,560
48,300	**48,350**	6,571	5,418	6,571
48,350	**48,400**	6,582	5,424	6,582
48,400	**48,450**	6,593	5,430	6,593
48,450	**48,500**	6,604	5,436	6,604
48,500	**48,550**	6,615	5,442	6,615
48,550	**48,600**	6,626	5,448	6,626
48,600	**48,650**	6,637	5,454	6,637
48,650	**48,700**	6,648	5,460	6,648
48,700	**48,750**	6,659	5,466	6,659
48,750	**48,800**	6,670	5,472	6,670
48,800	**48,850**	6,681	5,478	6,681
48,850	**48,900**	6,692	5,484	6,692
48,900	**48,950**	6,703	5,490	6,703
48,950	**49,000**	6,714	5,496	6,714
49,000				
49,000	**49,050**	6,725	5,502	6,725
49,050	**49,100**	6,736	5,508	6,736
49,100	**49,150**	6,747	5,514	6,747
49,150	**49,200**	6,758	5,520	6,758
49,200	**49,250**	6,769	5,526	6,769
49,250	**49,300**	6,780	5,532	6,780
49,300	**49,350**	6,791	5,538	6,791
49,350	**49,400**	6,802	5,544	6,802
49,400	**49,450**	6,813	5,550	6,813
49,450	**49,500**	6,824	5,556	6,824
49,500	**49,550**	6,835	5,562	6,835
49,550	**49,600**	6,846	5,568	6,846
49,600	**49,650**	6,857	5,574	6,857
49,650	**49,700**	6,868	5,580	6,868
49,700	**49,750**	6,879	5,586	6,879
49,750	**49,800**	6,890	5,592	6,890
49,800	**49,850**	6,901	5,598	6,901
49,850	**49,900**	6,912	5,604	6,912
49,900	**49,950**	6,923	5,610	6,923
49,950	**50,000**	6,934	5,616	6,934
50,000				
50,000	**50,050**	6,945	5,622	6,945
50,050	**50,100**	6,956	5,628	6,956
50,100	**50,150**	6,967	5,634	6,967
50,150	**50,200**	6,978	5,640	6,978
50,200	**50,250**	6,989	5,646	6,989
50,250	**50,300**	7,000	5,652	7,000
50,300	**50,350**	7,011	5,658	7,011
50,350	**50,400**	7,022	5,664	7,022
50,400	**50,450**	7,033	5,670	7,033
50,450	**50,500**	7,044	5,676	7,044
50,500	**50,550**	7,055	5,682	7,055
50,550	**50,600**	7,066	5,688	7,066
50,600	**50,650**	7,077	5,694	7,077
50,650	**50,700**	7,088	5,700	7,088
50,700	**50,750**	7,099	5,706	7,099
50,750	**50,800**	7,110	5,712	7,110
50,800	**50,850**	7,121	5,718	7,121
50,850	**50,900**	7,132	5,724	7,132
50,900	**50,950**	7,143	5,730	7,143
50,950	**51,000**	7,154	5,736	7,154

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
51,000				
51,000	**51,050**	7,165	5,742	7,165
51,050	**51,100**	7,176	5,748	7,176
51,100	**51,150**	7,187	5,754	7,187
51,150	**51,200**	7,198	5,760	7,198
51,200	**51,250**	7,209	5,766	7,209
51,250	**51,300**	7,220	5,772	7,220
51,300	**51,350**	7,231	5,778	7,231
51,350	**51,400**	7,242	5,784	7,242
51,400	**51,450**	7,253	5,790	7,253
51,450	**51,500**	7,264	5,796	7,264
51,500	**51,550**	7,275	5,802	7,275
51,550	**51,600**	7,286	5,808	7,286
51,600	**51,650**	7,297	5,814	7,297
51,650	**51,700**	7,308	5,820	7,308
51,700	**51,750**	7,319	5,826	7,319
51,750	**51,800**	7,330	5,832	7,330
51,800	**51,850**	7,341	5,838	7,341
51,850	**51,900**	7,352	5,844	7,352
51,900	**51,950**	7,363	5,850	7,363
51,950	**52,000**	7,374	5,856	7,374
52,000				
52,000	**52,050**	7,385	5,862	7,385
52,050	**52,100**	7,396	5,868	7,396
52,100	**52,150**	7,407	5,874	7,407
52,150	**52,200**	7,418	5,880	7,418
52,200	**52,250**	7,429	5,886	7,429
52,250	**52,300**	7,440	5,892	7,440
52,300	**52,350**	7,451	5,898	7,451
52,350	**52,400**	7,462	5,904	7,462
52,400	**52,450**	7,473	5,910	7,473
52,450	**52,500**	7,484	5,916	7,484
52,500	**52,550**	7,495	5,922	7,495
52,550	**52,600**	7,506	5,928	7,506
52,600	**52,650**	7,517	5,934	7,517
52,650	**52,700**	7,528	5,940	7,528
52,700	**52,750**	7,539	5,946	7,539
52,750	**52,800**	7,550	5,952	7,550
52,800	**52,850**	7,561	5,958	7,561
52,850	**52,900**	7,572	5,964	7,572
52,900	**52,950**	7,583	5,970	7,583
52,950	**53,000**	7,594	5,976	7,594
53,000				
53,000	**53,050**	7,605	5,982	7,605
53,050	**53,100**	7,616	5,988	7,616
53,100	**53,150**	7,627	5,994	7,627
53,150	**53,200**	7,638	6,000	7,638
53,200	**53,250**	7,649	6,006	7,649
53,250	**53,300**	7,660	6,012	7,660
53,300	**53,350**	7,671	6,018	7,671
53,350	**53,400**	7,682	6,024	7,682
53,400	**53,450**	7,693	6,030	7,693
53,450	**53,500**	7,704	6,036	7,704
53,500	**53,550**	7,715	6,042	7,715
53,550	**53,600**	7,726	6,048	7,726
53,600	**53,650**	7,737	6,054	7,737
53,650	**53,700**	7,748	6,060	7,748
53,700	**53,750**	7,759	6,066	7,759
53,750	**53,800**	7,770	6,072	7,770
53,800	**53,850**	7,781	6,078	7,781
53,850	**53,900**	7,792	6,084	7,792
53,900	**53,950**	7,803	6,090	7,803
53,950	**54,000**	7,814	6,096	7,814

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
54,000				
54,000	**54,050**	7,825	6,102	7,825
54,050	**54,100**	7,836	6,108	7,836
54,100	**54,150**	7,847	6,114	7,847
54,150	**54,200**	7,858	6,120	7,858
54,200	**54,250**	7,869	6,126	7,869
54,250	**54,300**	7,880	6,132	7,880
54,300	**54,350**	7,891	6,138	7,891
54,350	**54,400**	7,902	6,144	7,902
54,400	**54,450**	7,913	6,150	7,913
54,450	**54,500**	7,924	6,156	7,924
54,500	**54,550**	7,935	6,162	7,935
54,550	**54,600**	7,946	6,168	7,946
54,600	**54,650**	7,957	6,174	7,957
54,650	**54,700**	7,968	6,180	7,968
54,700	**54,750**	7,979	6,186	7,979
54,750	**54,800**	7,990	6,192	7,990
54,800	**54,850**	8,001	6,198	8,001
54,850	**54,900**	8,012	6,204	8,012
54,900	**54,950**	8,023	6,210	8,023
54,950	**55,000**	8,034	6,216	8,034
55,000				
55,000	**55,050**	8,045	6,222	8,045
55,050	**55,100**	8,056	6,228	8,056
55,100	**55,150**	8,067	6,234	8,067
55,150	**55,200**	8,078	6,240	8,078
55,200	**55,250**	8,089	6,246	8,089
55,250	**55,300**	8,100	6,252	8,100
55,300	**55,350**	8,111	6,258	8,111
55,350	**55,400**	8,122	6,264	8,122
55,400	**55,450**	8,133	6,270	8,133
55,450	**55,500**	8,144	6,276	8,144
55,500	**55,550**	8,155	6,282	8,155
55,550	**55,600**	8,166	6,288	8,166
55,600	**55,650**	8,177	6,294	8,177
55,650	**55,700**	8,188	6,300	8,188
55,700	**55,750**	8,199	6,306	8,199
55,750	**55,800**	8,210	6,312	8,210
55,800	**55,850**	8,221	6,318	8,221
55,850	**55,900**	8,232	6,324	8,232
55,900	**55,950**	8,243	6,330	8,243
55,950	**56,000**	8,254	6,336	8,254
56,000				
56,000	**56,050**	8,265	6,342	8,265
56,050	**56,100**	8,276	6,348	8,276
56,100	**56,150**	8,287	6,354	8,287
56,150	**56,200**	8,298	6,360	8,298
56,200	**56,250**	8,309	6,366	8,309
56,250	**56,300**	8,320	6,372	8,320
56,300	**56,350**	8,331	6,378	8,331
56,350	**56,400**	8,342	6,384	8,342
56,400	**56,450**	8,353	6,390	8,353
56,450	**56,500**	8,364	6,396	8,364
56,500	**56,550**	8,375	6,402	8,375
56,550	**56,600**	8,386	6,408	8,386
56,600	**56,650**	8,397	6,414	8,397
56,650	**56,700**	8,408	6,420	8,408
56,700	**56,750**	8,419	6,426	8,419
56,750	**56,800**	8,430	6,432	8,430
56,800	**56,850**	8,441	6,438	8,441
56,850	**56,900**	8,452	6,444	8,452
56,900	**56,950**	8,463	6,450	8,463
56,950	**57,000**	8,474	6,456	8,474

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
57,000				
57,000	**57,050**	8,485	6,462	8,485
57,050	**57,100**	8,496	6,468	8,496
57,100	**57,150**	8,507	6,474	8,507
57,150	**57,200**	8,518	6,480	8,518
57,200	**57,250**	8,529	6,486	8,529
57,250	**57,300**	8,540	6,492	8,540
57,300	**57,350**	8,551	6,498	8,551
57,350	**57,400**	8,562	6,504	8,562
57,400	**57,450**	8,573	6,510	8,573
57,450	**57,500**	8,584	6,516	8,584
57,500	**57,550**	8,595	6,522	8,595
57,550	**57,600**	8,606	6,528	8,606
57,600	**57,650**	8,617	6,534	8,617
57,650	**57,700**	8,628	6,540	8,628
57,700	**57,750**	8,639	6,546	8,639
57,750	**57,800**	8,650	6,552	8,650
57,800	**57,850**	8,661	6,558	8,661
57,850	**57,900**	8,672	6,564	8,672
57,900	**57,950**	8,683	6,570	8,683
57,950	**58,000**	8,694	6,576	8,694
58,000				
58,000	**58,050**	8,705	6,582	8,705
58,050	**58,100**	8,716	6,588	8,716
58,100	**58,150**	8,727	6,594	8,727
58,150	**58,200**	8,738	6,600	8,738
58,200	**58,250**	8,749	6,606	8,749
58,250	**58,300**	8,760	6,612	8,760
58,300	**58,350**	8,771	6,618	8,771
58,350	**58,400**	8,782	6,624	8,782
58,400	**58,450**	8,793	6,630	8,793
58,450	**58,500**	8,804	6,636	8,804
58,500	**58,550**	8,815	6,642	8,815
58,550	**58,600**	8,826	6,648	8,826
58,600	**58,650**	8,837	6,654	8,837
58,650	**58,700**	8,848	6,660	8,848
58,700	**58,750**	8,859	6,666	8,859
58,750	**58,800**	8,870	6,672	8,870
58,800	**58,850**	8,881	6,678	8,881
58,850	**58,900**	8,892	6,684	8,892
58,900	**58,950**	8,903	6,690	8,903
58,950	**59,000**	8,914	6,696	8,914
59,000				
59,000	**59,050**	8,925	6,702	8,925
59,050	**59,100**	8,936	6,708	8,936
59,100	**59,150**	8,947	6,714	8,947
59,150	**59,200**	8,958	6,720	8,958
59,200	**59,250**	8,969	6,726	8,969
59,250	**59,300**	8,980	6,732	8,980
59,300	**59,350**	8,991	6,738	8,991
59,350	**59,400**	9,002	6,744	9,002
59,400	**59,450**	9,013	6,750	9,013
59,450	**59,500**	9,024	6,756	9,024
59,500	**59,550**	9,035	6,762	9,035
59,550	**59,600**	9,046	6,768	9,046
59,600	**59,650**	9,057	6,774	9,057
59,650	**59,700**	9,068	6,780	9,068
59,700	**59,750**	9,079	6,786	9,079
59,750	**59,800**	9,090	6,792	9,090
59,800	**59,850**	9,101	6,798	9,101
59,850	**59,900**	9,112	6,804	9,112
59,900	**59,950**	9,123	6,810	9,123
59,950	**60,000**	9,134	6,816	9,134

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
60,000				
60,000	**60,050**	9,145	6,822	9,145
60,050	**60,100**	9,156	6,828	9,156
60,100	**60,150**	9,167	6,834	9,167
60,150	**60,200**	9,178	6,840	9,178
60,200	**60,250**	9,189	6,846	9,189
60,250	**60,300**	9,200	6,852	9,200
60,300	**60,350**	9,211	6,858	9,211
60,350	**60,400**	9,222	6,864	9,222
60,400	**60,450**	9,233	6,870	9,233
60,450	**60,500**	9,244	6,876	9,244
60,500	**60,550**	9,255	6,882	9,255
60,550	**60,600**	9,266	6,888	9,266
60,600	**60,650**	9,277	6,894	9,277
60,650	**60,700**	9,288	6,900	9,288
60,700	**60,750**	9,299	6,906	9,299
60,750	**60,800**	9,310	6,912	9,310
60,800	**60,850**	9,321	6,918	9,321
60,850	**60,900**	9,332	6,924	9,332
60,900	**60,950**	9,343	6,930	9,343
60,950	**61,000**	9,354	6,936	9,354
61,000				
61,000	**61,050**	9,365	6,942	9,365
61,050	**61,100**	9,376	6,948	9,376
61,100	**61,150**	9,387	6,954	9,387
61,150	**61,200**	9,398	6,960	9,398
61,200	**61,250**	9,409	6,966	9,409
61,250	**61,300**	9,420	6,972	9,420
61,300	**61,350**	9,431	6,978	9,431
61,350	**61,400**	9,442	6,984	9,442
61,400	**61,450**	9,453	6,990	9,453
61,450	**61,500**	9,464	6,996	9,464
61,500	**61,550**	9,475	7,002	9,475
61,550	**61,600**	9,486	7,008	9,486
61,600	**61,650**	9,497	7,014	9,497
61,650	**61,700**	9,508	7,020	9,508
61,700	**61,750**	9,519	7,026	9,519
61,750	**61,800**	9,530	7,032	9,530
61,800	**61,850**	9,541	7,038	9,541
61,850	**61,900**	9,552	7,044	9,552
61,900	**61,950**	9,563	7,050	9,563
61,950	**62,000**	9,574	7,056	9,574
62,000				
62,000	**62,050**	9,585	7,062	9,585
62,050	**62,100**	9,596	7,068	9,596
62,100	**62,150**	9,607	7,074	9,607
62,150	**62,200**	9,618	7,080	9,618
62,200	**62,250**	9,629	7,086	9,629
62,250	**62,300**	9,640	7,092	9,640
62,300	**62,350**	9,651	7,098	9,651
62,350	**62,400**	9,662	7,104	9,662
62,400	**62,450**	9,673	7,110	9,673
62,450	**62,500**	9,684	7,116	9,684
62,500	**62,550**	9,695	7,122	9,695
62,550	**62,600**	9,706	7,128	9,706
62,600	**62,650**	9,717	7,134	9,717
62,650	**62,700**	9,728	7,140	9,728
62,700	**62,750**	9,739	7,146	9,739
62,750	**62,800**	9,750	7,152	9,750
62,800	**62,850**	9,761	7,158	9,761
62,850	**62,900**	9,772	7,164	9,772
62,900	**62,950**	9,783	7,170	9,783
62,950	**63,000**	9,794	7,176	9,794

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
63,000				
63,000	**63,050**	9,805	7,182	9,805
63,050	**63,100**	9,816	7,188	9,816
63,100	**63,150**	9,827	7,194	9,827
63,150	**63,200**	9,838	7,200	9,838
63,200	**63,250**	9,849	7,206	9,849
63,250	**63,300**	9,860	7,212	9,860
63,300	**63,350**	9,871	7,218	9,871
63,350	**63,400**	9,882	7,224	9,882
63,400	**63,450**	9,893	7,230	9,893
63,450	**63,500**	9,904	7,236	9,904
63,500	**63,550**	9,915	7,242	9,915
63,550	**63,600**	9,926	7,248	9,926
63,600	**63,650**	9,937	7,254	9,937
63,650	**63,700**	9,948	7,260	9,948
63,700	**63,750**	9,959	7,266	9,959
63,750	**63,800**	9,970	7,272	9,970
63,800	**63,850**	9,981	7,278	9,981
63,850	**63,900**	9,992	7,284	9,992
63,900	**63,950**	10,003	7,290	10,003
63,950	**64,000**	10,014	7,296	10,014
64,000				
64,000	**64,050**	10,025	7,302	10,025
64,050	**64,100**	10,036	7,308	10,036
64,100	**64,150**	10,047	7,314	10,047
64,150	**64,200**	10,058	7,320	10,058
64,200	**64,250**	10,069	7,326	10,069
64,250	**64,300**	10,080	7,332	10,080
64,300	**64,350**	10,091	7,338	10,091
64,350	**64,400**	10,102	7,344	10,102
64,400	**64,450**	10,113	7,350	10,113
64,450	**64,500**	10,124	7,356	10,124
64,500	**64,550**	10,135	7,362	10,135
64,550	**64,600**	10,146	7,368	10,146
64,600	**64,650**	10,157	7,374	10,157
64,650	**64,700**	10,168	7,380	10,168
64,700	**64,750**	10,179	7,386	10,179
64,750	**64,800**	10,190	7,392	10,190
64,800	**64,850**	10,201	7,398	10,201
64,850	**64,900**	10,212	7,404	10,212
64,900	**64,950**	10,223	7,410	10,223
64,950	**65,000**	10,234	7,416	10,234
65,000				
65,000	**65,050**	10,245	7,422	10,245
65,050	**65,100**	10,256	7,428	10,256
65,100	**65,150**	10,267	7,434	10,267
65,150	**65,200**	10,278	7,440	10,278
65,200	**65,250**	10,289	7,446	10,289
65,250	**65,300**	10,300	7,452	10,300
65,300	**65,350**	10,311	7,458	10,311
65,350	**65,400**	10,322	7,464	10,322
65,400	**65,450**	10,333	7,470	10,333
65,450	**65,500**	10,344	7,476	10,344
65,500	**65,550**	10,355	7,482	10,355
65,550	**65,600**	10,366	7,488	10,366
65,600	**65,650**	10,377	7,494	10,377
65,650	**65,700**	10,388	7,500	10,388
65,700	**65,750**	10,399	7,506	10,399
65,750	**65,800**	10,410	7,512	10,410
65,800	**65,850**	10,421	7,518	10,421
65,850	**65,900**	10,432	7,524	10,432
65,900	**65,950**	10,443	7,530	10,443
65,950	**66,000**	10,454	7,536	10,454

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
66,000				
66,000	**66,050**	10,465	7,542	10,465
66,050	**66,100**	10,476	7,548	10,476
66,100	**66,150**	10,487	7,554	10,487
66,150	**66,200**	10,498	7,560	10,498
66,200	**66,250**	10,509	7,566	10,509
66,250	**66,300**	10,520	7,572	10,520
66,300	**66,350**	10,531	7,578	10,531
66,350	**66,400**	10,542	7,584	10,542
66,400	**66,450**	10,553	7,590	10,553
66,450	**66,500**	10,564	7,596	10,564
66,500	**66,550**	10,575	7,602	10,575
66,550	**66,600**	10,586	7,608	10,586
66,600	**66,650**	10,597	7,614	10,597
66,650	**66,700**	10,608	7,620	10,608
66,700	**66,750**	10,619	7,626	10,619
66,750	**66,800**	10,630	7,632	10,630
66,800	**66,850**	10,641	7,638	10,641
66,850	**66,900**	10,652	7,644	10,652
66,900	**66,950**	10,663	7,650	10,663
66,950	**67,000**	10,674	7,656	10,674
67,000				
67,000	**67,050**	10,685	7,662	10,685
67,050	**67,100**	10,696	7,668	10,696
67,100	**67,150**	10,707	7,674	10,707
67,150	**67,200**	10,718	7,680	10,718
67,200	**67,250**	10,729	7,686	10,729
67,250	**67,300**	10,740	7,692	10,740
67,300	**67,350**	10,751	7,698	10,751
67,350	**67,400**	10,762	7,704	10,762
67,400	**67,450**	10,773	7,710	10,773
67,450	**67,500**	10,784	7,716	10,784
67,500	**67,550**	10,795	7,722	10,795
67,550	**67,600**	10,806	7,728	10,806
67,600	**67,650**	10,817	7,734	10,817
67,650	**67,700**	10,828	7,740	10,828
67,700	**67,750**	10,839	7,746	10,839
67,750	**67,800**	10,850	7,752	10,850
67,800	**67,850**	10,861	7,758	10,861
67,850	**67,900**	10,872	7,764	10,872
67,900	**67,950**	10,883	7,770	10,883
67,950	**68,000**	10,894	7,776	10,894
68,000				
68,000	**68,050**	10,905	7,782	10,905
68,050	**68,100**	10,916	7,788	10,916
68,100	**68,150**	10,927	7,794	10,927
68,150	**68,200**	10,938	7,800	10,938
68,200	**68,250**	10,949	7,806	10,949
68,250	**68,300**	10,960	7,812	10,960
68,300	**68,350**	10,971	7,818	10,971
68,350	**68,400**	10,982	7,824	10,982
68,400	**68,450**	10,993	7,830	10,993
68,450	**68,500**	11,004	7,836	11,004
68,500	**68,550**	11,015	7,842	11,015
68,550	**68,600**	11,026	7,848	11,026
68,600	**68,650**	11,037	7,854	11,037
68,650	**68,700**	11,048	7,860	11,048
68,700	**68,750**	11,059	7,866	11,059
68,750	**68,800**	11,070	7,872	11,070
68,800	**68,850**	11,081	7,878	11,081
68,850	**68,900**	11,092	7,884	11,092
68,900	**68,950**	11,103	7,890	11,103
68,950	**69,000**	11,114	7,896	11,114

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
69,000				
69,000	**69,050**	11,125	7,902	11,125
69,050	**69,100**	11,136	7,908	11,136
69,100	**69,150**	11,147	7,914	11,147
69,150	**69,200**	11,158	7,920	11,158
69,200	**69,250**	11,169	7,926	11,169
69,250	**69,300**	11,180	7,932	11,180
69,300	**69,350**	11,191	7,938	11,191
69,350	**69,400**	11,202	7,944	11,202
69,400	**69,450**	11,213	7,950	11,213
69,450	**69,500**	11,224	7,956	11,224
69,500	**69,550**	11,235	7,962	11,235
69,550	**69,600**	11,246	7,968	11,246
69,600	**69,650**	11,257	7,974	11,257
69,650	**69,700**	11,268	7,980	11,268
69,700	**69,750**	11,279	7,986	11,279
69,750	**69,800**	11,290	7,992	11,290
69,800	**69,850**	11,301	7,998	11,301
69,850	**69,900**	11,312	8,004	11,312
69,900	**69,950**	11,323	8,010	11,323
69,950	**70,000**	11,334	8,016	11,334
70,000				
70,000	**70,050**	11,345	8,022	11,345
70,050	**70,100**	11,356	8,028	11,356
70,100	**70,150**	11,367	8,034	11,367
70,150	**70,200**	11,378	8,040	11,378
70,200	**70,250**	11,389	8,046	11,389
70,250	**70,300**	11,400	8,052	11,400
70,300	**70,350**	11,411	8,058	11,411
70,350	**70,400**	11,422	8,064	11,422
70,400	**70,450**	11,433	8,070	11,433
70,450	**70,500**	11,444	8,076	11,444
70,500	**70,550**	11,455	8,082	11,455
70,550	**70,600**	11,466	8,088	11,466
70,600	**70,650**	11,477	8,094	11,477
70,650	**70,700**	11,488	8,100	11,488
70,700	**70,750**	11,499	8,106	11,499
70,750	**70,800**	11,510	8,112	11,510
70,800	**70,850**	11,521	8,118	11,521
70,850	**70,900**	11,532	8,124	11,532
70,900	**70,950**	11,543	8,130	11,543
70,950	**71,000**	11,554	8,136	11,554
71,000				
71,000	**71,050**	11,565	8,142	11,565
71,050	**71,100**	11,576	8,148	11,576
71,100	**71,150**	11,587	8,154	11,587
71,150	**71,200**	11,598	8,160	11,598
71,200	**71,250**	11,609	8,166	11,609
71,250	**71,300**	11,620	8,172	11,620
71,300	**71,350**	11,631	8,178	11,631
71,350	**71,400**	11,642	8,184	11,642
71,400	**71,450**	11,653	8,190	11,653
71,450	**71,500**	11,664	8,196	11,664
71,500	**71,550**	11,675	8,202	11,675
71,550	**71,600**	11,686	8,208	11,686
71,600	**71,650**	11,697	8,214	11,697
71,650	**71,700**	11,708	8,220	11,708
71,700	**71,750**	11,719	8,226	11,719
71,750	**71,800**	11,730	8,232	11,730
71,800	**71,850**	11,741	8,238	11,741
71,850	**71,900**	11,752	8,244	11,752
71,900	**71,950**	11,763	8,250	11,763
71,950	**72,000**	11,774	8,256	11,774

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
72,000				
72,000	**72,050**	11,785	8,262	11,785
72,050	**72,100**	11,796	8,268	11,796
72,100	**72,150**	11,807	8,274	11,807
72,150	**72,200**	11,818	8,280	11,818
72,200	**72,250**	11,829	8,286	11,829
72,250	**72,300**	11,840	8,292	11,840
72,300	**72,350**	11,851	8,298	11,851
72,350	**72,400**	11,862	8,304	11,862
72,400	**72,450**	11,873	8,310	11,873
72,450	**72,500**	11,884	8,316	11,884
72,500	**72,550**	11,895	8,322	11,895
72,550	**72,600**	11,906	8,328	11,906
72,600	**72,650**	11,917	8,334	11,917
72,650	**72,700**	11,928	8,340	11,928
72,700	**72,750**	11,939	8,346	11,939
72,750	**72,800**	11,950	8,352	11,950
72,800	**72,850**	11,961	8,358	11,961
72,850	**72,900**	11,972	8,364	11,972
72,900	**72,950**	11,983	8,370	11,983
72,950	**73,000**	11,994	8,376	11,994
73,000				
73,000	**73,050**	12,005	8,382	12,005
73,050	**73,100**	12,016	8,388	12,016
73,100	**73,150**	12,027	8,394	12,027
73,150	**73,200**	12,038	8,400	12,038
73,200	**73,250**	12,049	8,406	12,049
73,250	**73,300**	12,060	8,412	12,060
73,300	**73,350**	12,071	8,418	12,071
73,350	**73,400**	12,082	8,424	12,082
73,400	**73,450**	12,093	8,430	12,093
73,450	**73,500**	12,104	8,436	12,104
73,500	**73,550**	12,115	8,442	12,115
73,550	**73,600**	12,126	8,448	12,126
73,600	**73,650**	12,137	8,454	12,137
73,650	**73,700**	12,148	8,460	12,148
73,700	**73,750**	12,159	8,466	12,159
73,750	**73,800**	12,170	8,472	12,170
73,800	**73,850**	12,181	8,478	12,181
73,850	**73,900**	12,192	8,484	12,192
73,900	**73,950**	12,203	8,490	12,203
73,950	**74,000**	12,214	8,496	12,214
74,000				
74,000	**74,050**	12,225	8,502	12,225
74,050	**74,100**	12,236	8,508	12,236
74,100	**74,150**	12,247	8,514	12,247
74,150	**74,200**	12,258	8,520	12,258
74,200	**74,250**	12,269	8,526	12,269
74,250	**74,300**	12,280	8,532	12,280
74,300	**74,350**	12,291	8,538	12,291
74,350	**74,400**	12,302	8,544	12,302
74,400	**74,450**	12,313	8,550	12,313
74,450	**74,500**	12,324	8,556	12,324
74,500	**74,550**	12,335	8,562	12,335
74,550	**74,600**	12,346	8,568	12,346
74,600	**74,650**	12,357	8,574	12,357
74,650	**74,700**	12,368	8,580	12,368
74,700	**74,750**	12,379	8,586	12,379
74,750	**74,800**	12,390	8,592	12,390
74,800	**74,850**	12,401	8,598	12,401
74,850	**74,900**	12,412	8,604	12,412
74,900	**74,950**	12,423	8,610	12,423
74,950	**75,000**	12,434	8,616	12,434

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
75,000				
75,000	**75,050**	12,445	8,622	12,445
75,050	**75,100**	12,456	8,628	12,456
75,100	**75,150**	12,467	8,634	12,467
75,150	**75,200**	12,478	8,640	12,478
75,200	**75,250**	12,489	8,646	12,489
75,250	**75,300**	12,500	8,652	12,500
75,300	**75,350**	12,511	8,658	12,511
75,350	**75,400**	12,522	8,664	12,522
75,400	**75,450**	12,533	8,670	12,533
75,450	**75,500**	12,544	8,676	12,544
75,500	**75,550**	12,555	8,682	12,555
75,550	**75,600**	12,566	8,688	12,566
75,600	**75,650**	12,577	8,694	12,577
75,650	**75,700**	12,588	8,700	12,588
75,700	**75,750**	12,599	8,706	12,599
75,750	**75,800**	12,610	8,712	12,610
75,800	**75,850**	12,621	8,718	12,621
75,850	**75,900**	12,632	8,724	12,632
75,900	**75,950**	12,643	8,730	12,643
75,950	**76,000**	12,654	8,736	12,654
76,000				
76,000	**76,050**	12,665	8,742	12,665
76,050	**76,100**	12,676	8,748	12,676
76,100	**76,150**	12,687	8,754	12,687
76,150	**76,200**	12,698	8,760	12,698
76,200	**76,250**	12,709	8,766	12,709
76,250	**76,300**	12,720	8,772	12,720
76,300	**76,350**	12,731	8,778	12,731
76,350	**76,400**	12,742	8,784	12,742
76,400	**76,450**	12,753	8,790	12,753
76,450	**76,500**	12,764	8,796	12,764
76,500	**76,550**	12,775	8,802	12,775
76,550	**76,600**	12,786	8,808	12,786
76,600	**76,650**	12,797	8,814	12,797
76,650	**76,700**	12,808	8,820	12,808
76,700	**76,750**	12,819	8,826	12,819
76,750	**76,800**	12,830	8,832	12,830
76,800	**76,850**	12,841	8,838	12,841
76,850	**76,900**	12,852	8,844	12,852
76,900	**76,950**	12,863	8,850	12,863
76,950	**77,000**	12,874	8,856	12,874
77,000				
77,000	**77,050**	12,885	8,862	12,885
77,050	**77,100**	12,896	8,868	12,896
77,100	**77,150**	12,907	8,874	12,907
77,150	**77,200**	12,918	8,880	12,918
77,200	**77,250**	12,929	8,886	12,929
77,250	**77,300**	12,940	8,892	12,940
77,300	**77,350**	12,951	8,898	12,951
77,350	**77,400**	12,962	8,904	12,962
77,400	**77,450**	12,973	8,913	12,973
77,450	**77,500**	12,984	8,924	12,984
77,500	**77,550**	12,995	8,935	12,995
77,550	**77,600**	13,006	8,946	13,006
77,600	**77,650**	13,017	8,957	13,017
77,650	**77,700**	13,028	8,968	13,028
77,700	**77,750**	13,039	8,979	13,039
77,750	**77,800**	13,050	8,990	13,050
77,800	**77,850**	13,061	9,001	13,061
77,850	**77,900**	13,072	9,012	13,072
77,900	**77,950**	13,083	9,023	13,083
77,950	**78,000**	13,094	9,034	13,094

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
78,000				
78,000	**78,050**	13,105	9,045	13,105
78,050	**78,100**	13,116	9,056	13,116
78,100	**78,150**	13,127	9,067	13,127
78,150	**78,200**	13,138	9,078	13,138
78,200	**78,250**	13,149	9,089	13,149
78,250	**78,300**	13,160	9,100	13,160
78,300	**78,350**	13,171	9,111	13,171
78,350	**78,400**	13,182	9,122	13,182
78,400	**78,450**	13,193	9,133	13,193
78,450	**78,500**	13,204	9,144	13,204
78,500	**78,550**	13,215	9,155	13,215
78,550	**78,600**	13,226	9,166	13,226
78,600	**78,650**	13,237	9,177	13,237
78,650	**78,700**	13,248	9,188	13,248
78,700	**78,750**	13,259	9,199	13,259
78,750	**78,800**	13,270	9,210	13,270
78,800	**78,850**	13,281	9,221	13,281
78,850	**78,900**	13,292	9,232	13,292
78,900	**78,950**	13,303	9,243	13,303
78,950	**79,000**	13,314	9,254	13,314
79,000				
79,000	**79,050**	13,325	9,265	13,325
79,050	**79,100**	13,336	9,276	13,336
79,100	**79,150**	13,347	9,287	13,347
79,150	**79,200**	13,358	9,298	13,358
79,200	**79,250**	13,369	9,309	13,369
79,250	**79,300**	13,380	9,320	13,380
79,300	**79,350**	13,391	9,331	13,391
79,350	**79,400**	13,402	9,342	13,402
79,400	**79,450**	13,413	9,353	13,413
79,450	**79,500**	13,424	9,364	13,424
79,500	**79,550**	13,435	9,375	13,435
79,550	**79,600**	13,446	9,386	13,446
79,600	**79,650**	13,457	9,397	13,457
79,650	**79,700**	13,468	9,408	13,468
79,700	**79,750**	13,479	9,419	13,479
79,750	**79,800**	13,490	9,430	13,490
79,800	**79,850**	13,501	9,441	13,501
79,850	**79,900**	13,512	9,452	13,512
79,900	**79,950**	13,523	9,463	13,523
79,950	**80,000**	13,534	9,474	13,534
80,000				
80,000	**80,050**	13,545	9,485	13,545
80,050	**80,100**	13,556	9,496	13,556
80,100	**80,150**	13,567	9,507	13,567
80,150	**80,200**	13,578	9,518	13,578
80,200	**80,250**	13,589	9,529	13,589
80,250	**80,300**	13,600	9,540	13,600
80,300	**80,350**	13,611	9,551	13,611
80,350	**80,400**	13,622	9,562	13,622
80,400	**80,450**	13,633	9,573	13,633
80,450	**80,500**	13,644	9,584	13,644
80,500	**80,550**	13,655	9,595	13,655
80,550	**80,600**	13,666	9,606	13,666
80,600	**80,650**	13,677	9,617	13,677
80,650	**80,700**	13,688	9,628	13,688
80,700	**80,750**	13,699	9,639	13,699
80,750	**80,800**	13,710	9,650	13,710
80,800	**80,850**	13,721	9,661	13,721
80,850	**80,900**	13,732	9,672	13,732
80,900	**80,950**	13,743	9,683	13,743
80,950	**81,000**	13,754	9,694	13,754

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
81,000				
81,000	**81,050**	13,765	9,705	13,765
81,050	**81,100**	13,776	9,716	13,776
81,100	**81,150**	13,787	9,727	13,787
81,150	**81,200**	13,798	9,738	13,798
81,200	**81,250**	13,809	9,749	13,809
81,250	**81,300**	13,820	9,760	13,820
81,300	**81,350**	13,831	9,771	13,831
81,350	**81,400**	13,842	9,782	13,842
81,400	**81,450**	13,853	9,793	13,853
81,450	**81,500**	13,864	9,804	13,864
81,500	**81,550**	13,875	9,815	13,875
81,550	**81,600**	13,886	9,826	13,886
81,600	**81,650**	13,897	9,837	13,897
81,650	**81,700**	13,908	9,848	13,908
81,700	**81,750**	13,919	9,859	13,919
81,750	**81,800**	13,930	9,870	13,930
81,800	**81,850**	13,941	9,881	13,941
81,850	**81,900**	13,952	9,892	13,952
81,900	**81,950**	13,963	9,903	13,963
81,950	**82,000**	13,974	9,914	13,974
82,000				
82,000	**82,050**	13,985	9,925	13,985
82,050	**82,100**	13,996	9,936	13,996
82,100	**82,150**	14,007	9,947	14,007
82,150	**82,200**	14,018	9,958	14,018
82,200	**82,250**	14,029	9,969	14,029
82,250	**82,300**	14,040	9,980	14,040
82,300	**82,350**	14,051	9,991	14,051
82,350	**82,400**	14,062	10,002	14,062
82,400	**82,450**	14,073	10,013	14,073
82,450	**82,500**	14,084	10,024	14,084
82,500	**82,550**	14,096	10,035	14,096
82,550	**82,600**	14,108	10,046	14,108
82,600	**82,650**	14,120	10,057	14,120
82,650	**82,700**	14,132	10,068	14,132
82,700	**82,750**	14,144	10,079	14,144
82,750	**82,800**	14,156	10,090	14,156
82,800	**82,850**	14,168	10,101	14,168
82,850	**82,900**	14,180	10,112	14,180
82,900	**82,950**	14,192	10,123	14,192
82,950	**83,000**	14,204	10,134	14,204
83,000				
83,000	**83,050**	14,216	10,145	14,216
83,050	**83,100**	14,228	10,156	14,228
83,100	**83,150**	14,240	10,167	14,240
83,150	**83,200**	14,252	10,178	14,252
83,200	**83,250**	14,264	10,189	14,264
83,250	**83,300**	14,276	10,200	14,276
83,300	**83,350**	14,288	10,211	14,288
83,350	**83,400**	14,300	10,222	14,300
83,400	**83,450**	14,312	10,233	14,312
83,450	**83,500**	14,324	10,244	14,324
83,500	**83,550**	14,336	10,255	14,336
83,550	**83,600**	14,348	10,266	14,348
83,600	**83,650**	14,360	10,277	14,360
83,650	**83,700**	14,372	10,288	14,372
83,700	**83,750**	14,384	10,299	14,384
83,750	**83,800**	14,396	10,310	14,396
83,800	**83,850**	14,408	10,321	14,408
83,850	**83,900**	14,420	10,332	14,420
83,900	**83,950**	14,432	10,343	14,432
83,950	**84,000**	14,444	10,354	14,444

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
84,000				
84,000	**84,050**	14,456	10,365	14,456
84,050	**84,100**	14,468	10,376	14,468
84,100	**84,150**	14,480	10,387	14,480
84,150	**84,200**	14,492	10,398	14,492
84,200	**84,250**	14,504	10,409	14,504
84,250	**84,300**	14,516	10,420	14,516
84,300	**84,350**	14,528	10,431	14,528
84,350	**84,400**	14,540	10,442	14,540
84,400	**84,450**	14,552	10,453	14,552
84,450	**84,500**	14,564	10,464	14,564
84,500	**84,550**	14,576	10,475	14,576
84,550	**84,600**	14,588	10,486	14,588
84,600	**84,650**	14,600	10,497	14,600
84,650	**84,700**	14,612	10,508	14,612
84,700	**84,750**	14,624	10,519	14,624
84,750	**84,800**	14,636	10,530	14,636
84,800	**84,850**	14,648	10,541	14,648
84,850	**84,900**	14,660	10,552	14,660
84,900	**84,950**	14,672	10,563	14,672
84,950	**85,000**	14,684	10,574	14,684
85,000				
85,000	**85,050**	14,696	10,585	14,696
85,050	**85,100**	14,708	10,596	14,708
85,100	**85,150**	14,720	10,607	14,720
85,150	**85,200**	14,732	10,618	14,732
85,200	**85,250**	14,744	10,629	14,744
85,250	**85,300**	14,756	10,640	14,756
85,300	**85,350**	14,768	10,651	14,768
85,350	**85,400**	14,780	10,662	14,780
85,400	**85,450**	14,792	10,673	14,792
85,450	**85,500**	14,804	10,684	14,804
85,500	**85,550**	14,816	10,695	14,816
85,550	**85,600**	14,828	10,706	14,828
85,600	**85,650**	14,840	10,717	14,840
85,650	**85,700**	14,852	10,728	14,852
85,700	**85,750**	14,864	10,739	14,864
85,750	**85,800**	14,876	10,750	14,876
85,800	**85,850**	14,888	10,761	14,888
85,850	**85,900**	14,900	10,772	14,900
85,900	**85,950**	14,912	10,783	14,912
85,950	**86,000**	14,924	10,794	14,924
86,000				
86,000	**86,050**	14,936	10,805	14,936
86,050	**86,100**	14,948	10,816	14,948
86,100	**86,150**	14,960	10,827	14,960
86,150	**86,200**	14,972	10,838	14,972
86,200	**86,250**	14,984	10,849	14,984
86,250	**86,300**	14,996	10,860	14,996
86,300	**86,350**	15,008	10,871	15,008
86,350	**86,400**	15,020	10,882	15,020
86,400	**86,450**	15,032	10,893	15,032
86,450	**86,500**	15,044	10,904	15,044
86,500	**86,550**	15,056	10,915	15,056
86,550	**86,600**	15,068	10,926	15,068
86,600	**86,650**	15,080	10,937	15,080
86,650	**86,700**	15,092	10,948	15,092
86,700	**86,750**	15,104	10,959	15,104
86,750	**86,800**	15,116	10,970	15,116
86,800	**86,850**	15,128	10,981	15,128
86,850	**86,900**	15,140	10,992	15,140
86,900	**86,950**	15,152	11,003	15,152
86,950	**87,000**	15,164	11,014	15,164

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
87,000				
87,000	**87,050**	15,176	11,025	15,176
87,050	**87,100**	15,188	11,036	15,188
87,100	**87,150**	15,200	11,047	15,200
87,150	**87,200**	15,212	11,058	15,212
87,200	**87,250**	15,224	11,069	15,224
87,250	**87,300**	15,236	11,080	15,236
87,300	**87,350**	15,248	11,091	15,248
87,350	**87,400**	15,260	11,102	15,260
87,400	**87,450**	15,272	11,113	15,272
87,450	**87,500**	15,284	11,124	15,284
87,500	**87,550**	15,296	11,135	15,296
87,550	**87,600**	15,308	11,146	15,308
87,600	**87,650**	15,320	11,157	15,320
87,650	**87,700**	15,332	11,168	15,332
87,700	**87,750**	15,344	11,179	15,344
87,750	**87,800**	15,356	11,190	15,356
87,800	**87,850**	15,368	11,201	15,368
87,850	**87,900**	15,380	11,212	15,380
87,900	**87,950**	15,392	11,223	15,392
87,950	**88,000**	15,404	11,234	15,404
88,000				
88,000	**88,050**	15,416	11,245	15,416
88,050	**88,100**	15,428	11,256	15,428
88,100	**88,150**	15,440	11,267	15,440
88,150	**88,200**	15,452	11,278	15,452
88,200	**88,250**	15,464	11,289	15,464
88,250	**88,300**	15,476	11,300	15,476
88,300	**88,350**	15,488	11,311	15,488
88,350	**88,400**	15,500	11,322	15,500
88,400	**88,450**	15,512	11,333	15,512
88,450	**88,500**	15,524	11,344	15,524
88,500	**88,550**	15,536	11,355	15,536
88,550	**88,600**	15,548	11,366	15,548
88,600	**88,650**	15,560	11,377	15,560
88,650	**88,700**	15,572	11,388	15,572
88,700	**88,750**	15,584	11,399	15,584
88,750	**88,800**	15,596	11,410	15,596
88,800	**88,850**	15,608	11,421	15,608
88,850	**88,900**	15,620	11,432	15,620
88,900	**88,950**	15,632	11,443	15,632
88,950	**89,000**	15,644	11,454	15,644
89,000				
89,000	**89,050**	15,656	11,465	15,656
89,050	**89,100**	15,668	11,476	15,668
89,100	**89,150**	15,680	11,487	15,680
89,150	**89,200**	15,692	11,498	15,692
89,200	**89,250**	15,704	11,509	15,704
89,250	**89,300**	15,716	11,520	15,716
89,300	**89,350**	15,728	11,531	15,728
89,350	**89,400**	15,740	11,542	15,740
89,400	**89,450**	15,752	11,553	15,752
89,450	**89,500**	15,764	11,564	15,764
89,500	**89,550**	15,776	11,575	15,776
89,550	**89,600**	15,788	11,586	15,788
89,600	**89,650**	15,800	11,597	15,800
89,650	**89,700**	15,812	11,608	15,812
89,700	**89,750**	15,824	11,619	15,824
89,750	**89,800**	15,836	11,630	15,836
89,800	**89,850**	15,848	11,641	15,848
89,850	**89,900**	15,860	11,652	15,860
89,900	**89,950**	15,872	11,663	15,872
89,950	**90,000**	15,884	11,674	15,884

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
90,000				
90,000	**90,050**	15,896	11,685	15,896
90,050	**90,100**	15,908	11,696	15,908
90,100	**90,150**	15,920	11,707	15,920
90,150	**90,200**	15,932	11,718	15,932
90,200	**90,250**	15,944	11,729	15,944
90,250	**90,300**	15,956	11,740	15,956
90,300	**90,350**	15,968	11,751	15,968
90,350	**90,400**	15,980	11,762	15,980
90,400	**90,450**	15,992	11,773	15,992
90,450	**90,500**	16,004	11,784	16,004
90,500	**90,550**	16,016	11,795	16,016
90,550	**90,600**	16,028	11,806	16,028
90,600	**90,650**	16,040	11,817	16,040
90,650	**90,700**	16,052	11,828	16,052
90,700	**90,750**	16,064	11,839	16,064
90,750	**90,800**	16,076	11,850	16,076
90,800	**90,850**	16,088	11,861	16,088
90,850	**90,900**	16,100	11,872	16,100
90,900	**90,950**	16,112	11,883	16,112
90,950	**91,000**	16,124	11,894	16,124
91,000				
91,000	**91,050**	16,136	11,905	16,136
91,050	**91,100**	16,148	11,916	16,148
91,100	**91,150**	16,160	11,927	16,160
91,150	**91,200**	16,172	11,938	16,172
91,200	**91,250**	16,184	11,949	16,184
91,250	**91,300**	16,196	11,960	16,196
91,300	**91,350**	16,208	11,971	16,208
91,350	**91,400**	16,220	11,982	16,220
91,400	**91,450**	16,232	11,993	16,232
91,450	**91,500**	16,244	12,004	16,244
91,500	**91,550**	16,256	12,015	16,256
91,550	**91,600**	16,268	12,026	16,268
91,600	**91,650**	16,280	12,037	16,280
91,650	**91,700**	16,292	12,048	16,292
91,700	**91,750**	16,304	12,059	16,304
91,750	**91,800**	16,316	12,070	16,316
91,800	**91,850**	16,328	12,081	16,328
91,850	**91,900**	16,340	12,092	16,340
91,900	**91,950**	16,352	12,103	16,352
91,950	**92,000**	16,364	12,114	16,364
92,000				
92,000	**92,050**	16,376	12,125	16,376
92,050	**92,100**	16,388	12,136	16,388
92,100	**92,150**	16,400	12,147	16,400
92,150	**92,200**	16,412	12,158	16,412
92,200	**92,250**	16,424	12,169	16,424
92,250	**92,300**	16,436	12,180	16,436
92,300	**92,350**	16,448	12,191	16,448
92,350	**92,400**	16,460	12,202	16,460
92,400	**92,450**	16,472	12,213	16,472
92,450	**92,500**	16,484	12,224	16,484
92,500	**92,550**	16,496	12,235	16,496
92,550	**92,600**	16,508	12,246	16,508
92,600	**92,650**	16,520	12,257	16,520
92,650	**92,700**	16,532	12,268	16,532
92,700	**92,750**	16,544	12,279	16,544
92,750	**92,800**	16,556	12,290	16,556
92,800	**92,850**	16,568	12,301	16,568
92,850	**92,900**	16,580	12,312	16,580
92,900	**92,950**	16,592	12,323	16,592
92,950	**93,000**	16,604	12,334	16,604

(Continued)

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
93,000				
93,000	**93,050**	16,616	12,345	16,616
93,050	**93,100**	16,628	12,356	16,628
93,100	**93,150**	16,640	12,367	16,640
93,150	**93,200**	16,652	12,378	16,652
93,200	**93,250**	16,664	12,389	16,664
93,250	**93,300**	16,676	12,400	16,676
93,300	**93,350**	16,688	12,411	16,688
93,350	**93,400**	16,700	12,422	16,700
93,400	**93,450**	16,712	12,433	16,712
93,450	**93,500**	16,724	12,444	16,724
93,500	**93,550**	16,736	12,455	16,736
93,550	**93,600**	16,748	12,466	16,748
93,600	**93,650**	16,760	12,477	16,760
93,650	**93,700**	16,772	12,488	16,772
93,700	**93,750**	16,784	12,499	16,784
93,750	**93,800**	16,796	12,510	16,796
93,800	**93,850**	16,808	12,521	16,808
93,850	**93,900**	16,820	12,532	16,820
93,900	**93,950**	16,832	12,543	16,832
93,950	**94,000**	16,844	12,554	16,844
94,000				
94,000	**94,050**	16,856	12,565	16,856
94,050	**94,100**	16,868	12,576	16,868
94,100	**94,150**	16,880	12,587	16,880
94,150	**94,200**	16,892	12,598	16,892
94,200	**94,250**	16,904	12,609	16,904
94,250	**94,300**	16,916	12,620	16,916
94,300	**94,350**	16,928	12,631	16,928
94,350	**94,400**	16,940	12,642	16,940
94,400	**94,450**	16,952	12,653	16,952
94,450	**94,500**	16,964	12,664	16,964
94,500	**94,550**	16,976	12,675	16,976
94,550	**94,600**	16,988	12,686	16,988
94,600	**94,650**	17,000	12,697	17,000
94,650	**94,700**	17,012	12,708	17,012
94,700	**94,750**	17,024	12,719	17,024
94,750	**94,800**	17,036	12,730	17,036
94,800	**94,850**	17,048	12,741	17,048
94,850	**94,900**	17,060	12,752	17,060
94,900	**94,950**	17,072	12,763	17,072
94,950	**95,000**	17,084	12,774	17,084
95,000				
95,000	**95,050**	17,096	12,785	17,096
95,050	**95,100**	17,108	12,796	17,108
95,100	**95,150**	17,120	12,807	17,120
95,150	**95,200**	17,132	12,818	17,132
95,200	**95,250**	17,144	12,829	17,144
95,250	**95,300**	17,156	12,840	17,156
95,300	**95,350**	17,168	12,851	17,168
95,350	**95,400**	17,180	12,862	17,180
95,400	**95,450**	17,192	12,873	17,192
95,450	**95,500**	17,204	12,884	17,204
95,500	**95,550**	17,216	12,895	17,216
95,550	**95,600**	17,228	12,906	17,228
95,600	**95,650**	17,240	12,917	17,240
95,650	**95,700**	17,252	12,928	17,252
95,700	**95,750**	17,264	12,939	17,264
95,750	**95,800**	17,276	12,950	17,276
95,800	**95,850**	17,288	12,961	17,288
95,850	**95,900**	17,300	12,972	17,300
95,900	**95,950**	17,312	12,983	17,312
95,950	**96,000**	17,324	12,994	17,324

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
96,000				
96,000	**96,050**	17,336	13,005	17,336
96,050	**96,100**	17,348	13,016	17,348
96,100	**96,150**	17,360	13,027	17,360
96,150	**96,200**	17,372	13,038	17,372
96,200	**96,250**	17,384	13,049	17,384
96,250	**96,300**	17,396	13,060	17,396
96,300	**96,350**	17,408	13,071	17,408
96,350	**96,400**	17,420	13,082	17,420
96,400	**96,450**	17,432	13,093	17,432
96,450	**96,500**	17,444	13,104	17,444
96,500	**96,550**	17,456	13,115	17,456
96,550	**96,600**	17,468	13,126	17,468
96,600	**96,650**	17,480	13,137	17,480
96,650	**96,700**	17,492	13,148	17,492
96,700	**96,750**	17,504	13,159	17,504
96,750	**96,800**	17,516	13,170	17,516
96,800	**96,850**	17,528	13,181	17,528
96,850	**96,900**	17,540	13,192	17,540
96,900	**96,950**	17,552	13,203	17,552
96,950	**97,000**	17,564	13,214	17,564
97,000				
97,000	**97,050**	17,576	13,225	17,576
97,050	**97,100**	17,588	13,236	17,588
97,100	**97,150**	17,600	13,247	17,600
97,150	**97,200**	17,612	13,258	17,612
97,200	**97,250**	17,624	13,269	17,624
97,250	**97,300**	17,636	13,280	17,636
97,300	**97,350**	17,648	13,291	17,648
97,350	**97,400**	17,660	13,302	17,660
97,400	**97,450**	17,672	13,313	17,672
97,450	**97,500**	17,684	13,324	17,684
97,500	**97,550**	17,696	13,335	17,696
97,550	**97,600**	17,708	13,346	17,708
97,600	**97,650**	17,720	13,357	17,720
97,650	**97,700**	17,732	13,368	17,732
97,700	**97,750**	17,744	13,379	17,744
97,750	**97,800**	17,756	13,390	17,756
97,800	**97,850**	17,768	13,401	17,768
97,850	**97,900**	17,780	13,412	17,780
97,900	**97,950**	17,792	13,423	17,792
97,950	**98,000**	17,804	13,434	17,804
98,000				
98,000	**98,050**	17,816	13,445	17,816
98,050	**98,100**	17,828	13,456	17,828
98,100	**98,150**	17,840	13,467	17,840
98,150	**98,200**	17,852	13,478	17,852
98,200	**98,250**	17,864	13,489	17,864
98,250	**98,300**	17,876	13,500	17,876
98,300	**98,350**	17,888	13,511	17,888
98,350	**98,400**	17,900	13,522	17,900
98,400	**98,450**	17,912	13,533	17,912
98,450	**98,500**	17,924	13,544	17,924
98,500	**98,550**	17,936	13,555	17,936
98,550	**98,600**	17,948	13,566	17,948
98,600	**98,650**	17,960	13,577	17,960
98,650	**98,700**	17,972	13,588	17,972
98,700	**98,750**	17,984	13,599	17,984
98,750	**98,800**	17,996	13,610	17,996
98,800	**98,850**	18,008	13,621	18,008
98,850	**98,900**	18,020	13,632	18,020
98,900	**98,950**	18,032	13,643	18,032
98,950	**99,000**	18,044	13,654	18,044

If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—		
99,000				
99,000	**99,050**	18,056	13,665	18,056
99,050	**99,100**	18,068	13,676	18,068
99,100	**99,150**	18,080	13,687	18,080
99,150	**99,200**	18,092	13,698	18,092
99,200	**99,250**	18,104	13,709	18,104
99,250	**99,300**	18,116	13,720	18,116
99,300	**99,350**	18,128	13,731	18,128
99,350	**99,400**	18,140	13,742	18,140
99,400	**99,450**	18,152	13,753	18,152
99,450	**99,500**	18,164	13,764	18,164
99,500	**99,550**	18,176	13,775	18,176
99,550	**99,600**	18,188	13,786	18,188
99,600	**99,650**	18,200	13,797	18,200
99,650	**99,700**	18,212	13,808	18,212
99,700	**99,750**	18,224	13,819	18,224
99,750	**99,800**	18,236	13,830	18,236
99,800	**99,850**	18,248	13,841	18,248
99,850	**99,900**	18,260	13,852	18,260
99,900	**99,950**	18,272	13,863	18,272
99,950	**100,000**	18,284	13,874	18,284

$100,000 or over ▯ use the Tax Computation Worksheet

2018 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 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 $157,500	$	× 24% (0.24)	$	$ 5,710.50	$
Over $157,500 but not over $200,000	$	× 32% (0.32)	$	$18,310.50	$
Over $200,000 but not over $500,00	$	× 35% (0.35)	$	$24,310.50	$
Over $500,000	$	× 37% (0.37)	$	$34,310.50	$

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 $165,000	$	× 22% (0.22)	$	$ 8,121.00	$
Over $165,000 but not over $315,000	$	× 24% (0.24)	$	$11,421.00	$
Over $315,00 but not over $400,000	$	× 32% (0.32)	$	$36,621.00	$
Over $400,00 but not over $600,00	$	× 35% (0.35)	$	$48,621.00	$
Over $600,000	$	× 37% (0.37)	$	$60,621.00	$

Section C—Use if you checked filing status box 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 $157,500	$	× 24% (0.24)	$	$ 5,710.50	$
Over $157,500 but not over $200,000	$	× 32% (0.32)	$	$18,310.50	$
Over $200,00 but not over $300,000	$	× 35% (0.35)	$	$24,310.50	$
Over $300,000	$	× 37% (0.37)	$	$30,310.50	$

2018 Tax Rate Schedules

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

Individuals. *If your taxable income is $100,000 or more, use the Tax Computation Worksheet on the previous page to figure your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 42, earlier.*

Schedule W

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

If line 41 is: Over—	But not over—	The tax is:	of the amount over—
$0	$2,550	..... 10%	$0
2,550	9,150	$255.00 + 24%	2,550
9,150	12,500	1,839.00 + 35%	9,150
12,500	- - - - - -	3,011.50 + 37%	12,500

Schedule X

Single Taxpayers—If you checked **Filing Status Box 2** on Form 1040NR

If line 41 is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,525	..... 10%	$0
9,525	38,700	$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	500,000	45,689.50 + 35%	200,000
500,000	- - - - - -	150,689.50 + 37%	500,000

Schedule Y

Married Filing Separate Returns—If you checked **Filing Status Box 5** on Form 1040NR

If line 41 is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,525	..... 10%	$0
9,525	38,700	$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	300,000	45,689.50 + 35%	200,000
300,000	- - - - - -	80,689.50 + 37%	300,000

Schedule Z

Qualifying Widows and Widowers—If you checked **Filing Status Box 6** on Form 1040NR

If line 41 is: Over—	But not over—	The tax is:	of the amount over—
$0	$19,050	..... 10%	$0
19,050	77,400	$1,905.00 + 12%	19,050
77,400	165,000	8,907.00 + 22%	77,400
165,000	315,000	28,179.00 + 24%	165,000
315,000	400,000	64,179.00 + 32%	315,000
400,000	600,000	91,379.00 + 35%	400,000
600,000	- - - - - -	161,379.00 + 37%	600,000

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