1992



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

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

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

Recordkeeping . . . 6 hr., 33 min.

Learning about the law or the form 2 hr.

Preparing the form . . 4 hr., 8 min.

Copying, assembling, and sending the form to the IRS 1 hr., 37 min.

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

General Instructions

What's New for 1992?

Earned Income Credit.—You may be able to take this credit for 1992 if you earned less than \$22,370 and a qualifying child lived with you in the United States for more than 6 months. But you must file Schedule EIC (Form 1040A or Form 1040) to do so. See the instructions for line 53 on page 13.

Deduction for Exemptions.—The deduction for each exemption has increased to \$2,300. But your deduction may be reduced or eliminated if your adjusted gross income is more than \$78,950. Read the instructions for line 34 on page 10.

Itemized Deductions.—If your adjusted gross income is more than \$52,625 (more than \$105,250 if your filing status is single or qualifying widow(er) with dependent child), you may not be able to deduct all of your itemized deductions. Read the **Schedule A** instructions for line 10 on page 16.

Expanded Form 1040NR Tax Table.—The ceiling for this tax table has been raised to \$100,000.

Note: If you want more information about tax law changes for 1992, get **Pub.553**, Highlights of 1992 Tax Changes.

New Reporting Requirements.—If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. Certain dual resident taxpayers who claim tax treaty benefits must also file a statement containing certain information. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws. For more details, including the penalty for not filing a required statement, get Pub. 519, U.S. Tax Guide for Aliens.

Purpose of Form

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

Additional Information

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

Pub. 525, Taxable and Nontaxable Income

Pub. 529, Miscellaneous Deductions

Pub. 552, Recordkeeping for Individuals

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

Pub. 901, U.S. Tax Treaties

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

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

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien. Generally, you are considered a resident alien if you meet either the **green** card test or the substantial presence test for 1992. If you do not meet either of these tests for 1992 but you meet the substantial presence test for 1993, you may be able to choose to be treated as a resident alien for part of 1992. But you must have been physically present in the United States for at least 31 days in a row during 1992 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1991. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are considered a nonresident alien if you otherwise meet the substantial presence test but you come under either of two exceptions to that test—the "exempt individual" exception or the "closer connection to foreign country" exception.

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

Green Card Test.—You are a resident for tax purposes if you are a lawful permanent resident (immigrant) of the United States at any time during 1992.

Substantial Presence Test.—You are considered a U.S. resident if you meet the substantial presence test for 1992. You meet this test if you were physically present in the United States for at least:

- a. 31 days during 1992, and
- **b.** 183 days during the period 1992, 1991, and 1990, counting all the days of physical presence in 1992 but only $\frac{1}{3}$ the number of days of presence in 1991 and only $\frac{1}{6}$ the number of days in 1990.

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

The following are exceptions to the substantial presence test:

- 1. Exempt individual. You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:
 - a. foreign government-related individual,
 - b. teacher or trainee,
 - c. student, or
- **d.** professional athlete who is temporarily in the United States to compete in a charitable sports event.
- 2. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1992 if you:
- **a.** were present in the United States for fewer than 183 days during 1992,
- **b.** establish that during 1992 you had a tax home in a foreign country, and

c. establish that during 1992 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

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

If you have not filed required tax returns for each of the years since you first came to the United States, you should do so as soon as possible. Get the Form 1040 instructions to see if you must file a return.

Who Must File

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

- 1. You were a nonresident alien engaged, or considered to be engaged, in a trade or business in the United States during 1992. You must file Form 1040NR even if:
- **a.** none of your income came from a trade or business conducted in the United States,
- **b.** you have no income from U.S. sources, or
 - c. your income is exempt from U.S. tax.

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

Note: If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," or "M" visa, you are considered engaged in a trade or business in the United States. Therefore, condition 1 applies to you.

- 2. You were a nonresident alien not engaged in a trade or business in the United States during 1992 with income on which not all U.S. tax that you owe was withheld
- **3.** You represent a deceased person who would have had to file Form 1040NR.
- **4.** You represent an estate or trust that would have had to file Form 1040NR.

Exception for Children Under Age 14.—If your child was under age 14 on January 1,1993, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled more than \$500 but less than \$5,000, you may be able to elect to report your child's income on your return. But you must use Form 8814, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return.—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1992. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

When To File

Period Covered.—Form 1040NR covers calendar year 1992 and fiscal years that began in 1992.

Individuals.—If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 1992 calendar year is due by April 15, 1993.

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 1992 calendar year is due by June 15, 1993.

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

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

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

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

Where To File

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

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if either of the following applies to you:

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

If you elect in 1992 to be taxed as a U.S. resident, you and your spouse must file a joint return on Form 1040 or 1040A for 1992. Your worldwide income for the whole year will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return on Form 1040 or 1040A for 1992. Your worldwide income for the whole year must be included whether you file a joint or separate return.

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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

What To File for a Dual-Status Year

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

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

Statements. Any statement you file with your return must show your name, address, and social security number (taxpayer identification number). You do not have to sign the statement. Your

signature on a return also applies to supporting statements and schedules.

When and Where To File for a Dual-Status Year

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

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

The following rules apply to dual-status taxpayers.

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

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

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

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

Personal Exemptions.—As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable

income (determined without regard to exemptions) for the part of the year you were a resident alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

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

How To Figure Tax for Dual-Status Tax Year

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

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

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

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

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

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

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

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

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

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

- Credit for the elderly or the disabled. You must be a U.S. citizen or resident to claim this credit. You may not claim the credit if you were a nonresident alien at any time during the tax year.
- Foreign tax credit. If you paid or are liable for the payment of income tax to a foreign country on income from foreign sources, you may be able to claim this credit. Get **Pub. 514**, Foreign Tax Credit for Individuals.
- Credit for child and dependent care expenses. If you paid someone to care for your dependent who was under age 13, or your disabled dependent or disabled spouse so you could work or look for work, you may be able to take this credit. But you must have had effectively connected income to do so. For details, get Pub. 503, Child and Dependent Care Expenses.

How To Report Income on Form 1040NR

Community Income

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

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

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

Kinds of Income

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

- 1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on lines 8 through 22. Pub. 519 describes this income in greater detail.
- **2.** U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 46. Pub. 519 describes this income more fully.

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

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

Dispositions of U.S. Real Property Interests

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

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

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

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

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

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

property holding corporation. Generally, real property includes:

- Land and unsevered natural products of the land, such as growing crops and timber, and mines, wells, and other natural deposits.
- Improvements on land, including buildings, other inherently permanent structures, and structural components of these.
- Personal property associated with the use of real property, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Regulations section 1.897-1(b)(4).

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

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

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

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

- 1. were disposed of in a transaction in which all gain realized was recognized; or
- **2.** ceased to be U.S. real property interests because of the application of section 897(c)(1)(B) to one or more other corporations.

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

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

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

Tax Withholding—U.S. Real Property.—If you dispose of a U.S. real property interest, the buyer may be required to withhold tax. Include any tax withheld on

line 59a or 59b of Form 1040NR. For more information, see Pub. 519.

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

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

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

The election does not apply to dispositions of U.S. real property interests discussed on this page.

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

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

Foreign Income Taxed by the United States

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

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

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

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

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

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

If you are a nonresident alien engaged in a trade or business in the United States, you must get a taxpayer identification number. Generally, this number is your social security number. Apply for your number using **Form SS-5**, which you can get at Social Security Administration offices. If you applied for a number but do not have it by the time your return is due, write "Applied for" on your return.

If you do not have a social security number and are not otherwise required to get one, you can use the identification number the IRS assigned to you. This number is similar to a social security number but begins with the number 9. If 1992 is the first year you are filing a tax return and you are not otherwise required to get a social security number, do not make an entry in the space labeled "Identifying or social security number." When the IRS receives your return, you will be assigned an identification number. You must use this number when you file tax returns in the future or until you receive a social security number.

Filing Status and Exemptions for Individuals

Lines 1 through 7e

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

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

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

If your spouse died in 1992, consider yourself married to that spouse for the

whole year, unless you remarried before the end of 1992.

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

If you were a resident of Japan or the Republic of Korea, you may claim one exemption each for yourself and for any of your children who lived with you in the United States at any time during 1992.

Married Persons Who Live Apart.—Some married persons who have a child and who do not live with their spouse may file as single. If you meet all five tests below and you are a married resident of Canada or Mexico, or a U.S. national, check the box on line 1. If you meet the tests and you are a married resident of Japan or the Republic of Korea, check the box on line 2

- **1.** You file a separate return from your spouse.
- **2.** You paid more than half the cost to keep up your home in 1992.
- **3.** You lived apart from your spouse during the last 6 months of 1992.
- **4.** Your home was the principal home of your child, stepchild, adopted child, or foster child for more than 6 months in 1992.
- 5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules explained on page 6 for Children of Divorced or Separated Parents.

Lines 3 and 4—Married Residents of Canada, Mexico, Japan, or the Republic of Korea, and Married U.S. Nationals.—If your spouse died in 1992, you can still file as married and claim an exemption for your spouse.

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

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

If you were a married resident of Japan or the Republic of Korea (line 4), you may claim one exemption each for yourself, and for your spouse and any of your children who lived with you in the United States at any time during 1992. You may claim your spouse's exemption only if your spouse had no income from U.S. sources and is not another taxpayer's dependent.

Line 6—Qualifying Widow(er) With Dependent Child.—You may check the box on line 6 and use joint return tax rates for 1992 if all seven of the following apply:

- **1.** You were a resident of Mexico, Canada, Japan, or the Republic of Korea, or a U.S. national.
- **2.** Your spouse died in 1990 or 1991 and you did not remarry in 1992.
- **3.** You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
- **4.** This child lived in your home for all of 1992. Temporary absences, such as for vacation or school, count as time lived in the home.
- **5.** You paid over half the cost of keeping up your home for this child.
- **6.** You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
- **7.** You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

Do not claim an exemption for your spouse.

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

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

You can take an exemption for each of your dependents who was alive during some part of 1992. This includes a baby **born** in 1992 or a person who **died** in 1992.

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

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

Column (2). If your dependent was under age 1 on December 31, 1992, put a checkmark in column (2).

Column (3). If your dependent was age 1 or older on December 31, 1992, you must enter his or her social security number. If there is no entry in column (3) or if the number entered is incorrect, you may have to pay a \$50 penalty.

If your dependent does not have a social security number, a number may be obtained by filing **Form SS-5** with a Social Security Administration office. If your dependent lives in Canada or Mexico, see Pub. 501 for details on how to get a social security number. If your dependent does not have a number by the time you are

ready to file your return, apply for one and enter "Applied for" in column (3).

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

Column (5). Enter the number of months your dependent lived with you in 1992. Do not enter more than 12. Count temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1992, enter "12" in this column.

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

- Check the box on line 7d if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.
- Attach Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of certain pages from the decree or agreement instead of Form 8332. Get Pub. 504, Divorced or Separated Individuals, for details.

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

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

- **a.** The custodial parent signs Form 8332, or similar statement, agreeing not to claim an exemption for the child in 1992, or
- **b.** A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the exemption and he or she gave at least \$600 for the child's support in 1992. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the exemption.

Rounding Off to Whole Dollars

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

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

Income Effectively Connected With U.S. Trade or Business

Lines 8 through 22

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

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

Include in this total:

- The amount that should be shown in box 10 on Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
- Tips received that you did not report to your employer. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in box 7 of your W-2 form(s). They are not included in box 10 of your W-2 form(s). For details on allocated tips, get **Pub. 531**, Reporting Income From Tips.

Use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 47 on page 12.

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

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

- Payments by insurance companies, etc., not included on Form W-2. Generally, these payments are not effectively connected income. However, if you received sick pay or a disability payment that is effectively connected with your U.S. trade or business from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick pay or disability income.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given to you at work if they were provided for your employer's convenience. Also, don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.
- Any amount your employer paid for your moving expenses, including the value of services furnished in kind, that is not included in box 10 on Form W-2.

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

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

Employer-Provided Vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 10) of your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use Form 2106, Employee Business Expenses, to do so. The total annual lease value of the vehicle should be shown in either box 23 or 18 of your W-2 form or on a separate statement. For more details, get Pub. 917, Business Use of a Car.

Excess Salary Deferrals. If you chose to have your employer contribute part of

your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 6 of your W-2 form should be checked. The amount deferred should be shown in box 17. The total amount that may be deferred for 1992 under all plans is generally limited to \$8,728. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. Get Pub. 575, Pension and Annuity Income (Including Simplified General Rule), for details. Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Employer-Provided Dependent Care Benefits (DCB). If you received benefits for 1992 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 2441, Child and Dependent Care Expenses, to do so. The benefits should be shown in box 22 of your W-2 form(s).

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

Caution: If you have a child who was born in 1992 and you earned less than \$22,370, read **A Change To Note** in the Instructions for Form 2441 before filling in Part III.

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

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

Report any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. Interest credited in 1992 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1992 income. For details, get **Pub.** 550, Investment Income and Expenses.

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

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

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

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

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

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

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

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

Line 11—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.—If you received a refund, credit, or offset of state or local income taxes in 1992 that you paid and deducted before 1992, you may have to report part or all of this amount as income if your itemized deduction (on Form 1040NR OR Schedule A (Form 1040)) for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may receive Form 1099-G, or similar statement, showing the refund.

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

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

If, on Schedule A (Form 1040NR), you deduct state or local income taxes you paid in 1992, do not reduce that deduction by any tax refund for an earlier year. However, if the refund is for 1991 and you made a 1991 estimated state income tax payment in 1992, see Pub. 525.

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

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

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 28. If the grant was reported on Form 1042S, enter the gross amount from column (b) on line 12. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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

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

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

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

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

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

Caution: It will be to your advantage to report your capital gain distributions on Schedule D (Form 1040) and use Part IV of Schedule D to figure your tax if your taxable income (Form 1040NR, line 35) is more than: \$86,500 if filing as a qualifying widow(er), \$51,900 if single, or \$43,250 if married filing separately.

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

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

If you made any nondeductible contributions to your IRA for 1992 or an earlier year, see below. If you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 17a and 17b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 18a and 18b.

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

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

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

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

If you made any nondeductible contributions for 1992, get **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Form 8606** to figure the taxable part of your IRA distribution. Enter the total distribution on line 17a and the taxable part on line 17b.

If all of your nondeductible contributions were made for years before 1992, use Form 8606 to figure the taxable part of your distribution by following the instructions for line 11 of that form. Enter the total distribution on line 17a and the taxable part on line 17b.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report a rollover from one IRA to another IRA. Enter the total distribution on line 17a. If the total on line 17a was rolled over, enter zero on line 17b. If the total was not rolled over, enter the part not rolled over on line 17b. But if you ever make nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 17b. For more details, see Pub. 590.

Lines 18a and 18b—Pensions and Annuities.—Use lines 18a and 18b to report effectively connected pension and annuity income you received, including disability pensions received after you reach the minimum retirement age set by your employer. Also, use these lines to report payments (distributions) from profit-sharing plans, retirement plans, and employeesavings plans. See page 9 for information on rollovers and lump-sum distributions. But if this income is not effectively

connected with your U.S. trade or business, report it on line 72 of Form 1040NR.

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

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

In general, you should receive a Form 1099-R showing the amount of your pension or annuity. Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld from your pension or annuity. Do not use lines 18a and 18b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 8. Also, do not use lines 18a and 18b to report social security or railroad retirement benefits shown on Forms SSA-1042S and RRB-1042S. Instead, see the instructions on page 17.

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

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

- You did not contribute to the cost of your pension or annuity, or
- You used the 3-Year Rule and you got your entire cost back tax free before 1992.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, the amount shown in box 7 is usually fully taxable. For more details, see Pub. 575. If an amount is shown in box 8 of your Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in Pub. 939, Pension General Rule (Nonsimplified Method). But if your annuity starting date (defined below) was after July 1, 1986, you may be able to use the Simplified General Rule explained below to figure the taxable part of your pension or annuity.

If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions), and the IRS will figure the taxable part for you for a \$50 fee. For details on how to do this, see Pub. 939.

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

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

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

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

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

If you qualify, use the worksheet on page 9 to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits, instead of the one on page 9. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

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

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

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or deceased former employee, amounts paid to you by, or on behalf of, an employer

Simplified General Rule Worksheet—Lines 18a and 18b (keep for your records) Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040NR, line 18a . . 2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion 2. __ Age at annuity starting date (see instructions on page 8): Enter: 55 and under 300 56-60 260 61-65 240 66-70 170 71 and older 120 4. Divide line 2 by the number on line 3 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, also enter this amount on line 8; skip lines 6 and 7. Otherwise, go to line 6 . . . Enter the amount, if any, recovered tax free in years after 1986

7. Subtract line 6 from line 2

Note: If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 18b. Enter the total pension or annuity payments received in 1992 on Form 1040NR, line 18a.

because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity.

8. Enter the **smaller** of line 5 or line 7

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

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

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

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

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

retirement plan. For details, get **Form 5329**.

Enter the total distribution on line 18a and the taxable part on line 18b. But you may pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you chose to use Form 4972, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. For details, get Form 4972.

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

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

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

Line 21—Unemployment

Compensation.—Enter on line 21 any unemployment compensation (insurance) you received. By February 1, 1993, you should receive a Form 1099-G showing the total amount paid to you during 1992. This amount should be shown in box 1.

If you received an overpayment of unemployment compensation in 1992 and you repaid any of it in 1992, subtract the amount you repaid from the total amount you received. Enter the result on line 21. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 21.

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

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

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

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

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

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1992, include it as a negative amount in parentheses on line 22. Attach a statement showing how you figured the amount. Get **Pub. 536**, Net Operating Losses, for more details.

Adjustments

Lines 24 through 29

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

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

Caution: If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment in 1992, your IRA deduction may be reduced or eliminated. Earnings on contributions to your IRA are not taxed until they are distributed to you.

Special Rule for Married Individuals. If you are married filing a separate return and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan if you lived with your spouse at any time in 1992.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan during 1992, you can take a full IRA deduction.

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

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

Line 25—Self-Employed Health
Insurance Deduction.—If you were
self-employed and had a net profit for the
year, or if you received wages in 1992 from
an S corporation in which you were a more
than 2% shareholder, you may be able to
deduct part of the amount paid for health
insurance on behalf of yourself, your
spouse, and dependents. But you may not
take the deduction if you were eligible to
participate in any subsidized health plan
maintained by your employer or your
spouse's employer. For more details, get
Pub. 535, Business Expenses.

If you qualify to take the deduction, use the worksheet below to figure the amount you can deduct. But if your 1992 tax year ended on a date other than December 31, 1992, **do not** use the worksheet below. Instead, see Pub. 535 to find out how to figure your deduction.

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

Self-Employed Health Insurance Deduction

Worksheet—Line 25 (keep for your records)

2. <u>× .25</u>

See the instructions for line 25 above.

- Enter total payments made before July 1, 1992, for health insurance coverage for periods before July 1, 1992, for you, your spouse, and dependents
 Percentage used to figure the
- Percentage used to figure th deduction
- ${f 3.}$ Multiply line 1 by line 2 . .
- Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 26
 Multiply line 4 by 50% (.50) . . .
- Self-employed health insurance deduction. Enter the smaller of line 3 or line 5 here and on Form

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

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

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

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

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

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

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

Line 29—Total Adjustments.—Add lines 24 through 28 and enter the total on line 29. Also, include in the total on line 29 any of the following adjustments that are related to your effectively connected income.

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

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

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on line 29 the amount you repaid in 1992. Enter the amount and "Sub-pay TRA" next to line 29. Or, you may be able to claim a credit against your tax instead. Get Pub. 525 for more details.

Contributions to Section 501(c)(18) Pension Plans. If you chose to have your employer contribute part of your pay to a pension plan exempt from tax under section 501(c)(18), the amount contributed should be identified with code H in box 17 of your W-2 form. You may deduct the amount contributed subject to the limits explained under Excess Salary Deferrals on page 6. Include your deduction in the total on line 29. Enter the amount and "501(c)(18)" next to line 29.

Adjusted Gross Income

Line 30

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

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

Lines 32 through 37

Line 32—Itemized Deductions.—Enter total itemized deductions from Schedule A. The instructions for Schedule A begin on page 14.

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

If you file as an **individual**, multiply \$2,300 by the total number of exemptions entered on line 7e. (However, if you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519**.) But if your adjusted gross income from line 31 is more than the dollar amount shown below for your filing status, use the worksheet on page 11 to figure the amount, if any, to enter on line 34.

- \$78,950 if married filing separately.
- \$105,250 if single.
- \$157,900 if filing as a qualifying widow(er) with dependent child.

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

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

Tax Table. If your taxable income (line 35) is less than \$100,000, you MUST use the Tax Table to find your tax, unless you are required to use Form 8615 or you use Schedule D (Form 1040), as explained on page 11. Be sure you use the correct column in the Tax Table. If you checked Filing Status Box 3, 4, or 5, you must use the Married filing separately column. When you find the correct tax, enter that amount on line 36.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income (line 35) is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use Form 8615 or you use Schedule D (see page 11).

that corporation.

Deduction for Exemptions Worksheet—Line 34 (keep for your records) See the instructions for line 34 on page 10.

Use this worksheet **only** if the amount on Form 1040NR, line 31, is more than the dollar amount shown on line 3 below for your filing status.

1.	Multiply \$2,300 by the total number of exemptions claimed on Form 1040NR, line 7e
2.	Enter the amount from Form 1040NR, line 31 2
3.	Enter on line 3 the amount shown below for your filing status:
	 Married filing separately, enter \$78,950 Single, enter \$105,250 Qualifying widow(er) with dependent child, enter \$157,900
4.	Subtract line 3 from line 2. If zero or less, stop here ; enter the amount from line 1 above on Form 1040NR, line 34
5.	Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number 5
	Multiply line 5 by 2% (.02) and enter the result as a decimal amount
7.	Multiply line 1 by line 6
8.	Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 34

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

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1993, and who had more than \$1,200 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1992, do not use Form 8615 to figure the child's tax.

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

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

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

Form 4970, Tax on Accumulation Distribution of Trusts, or

Form 4972, Tax on Lump-Sum Distributions.

Credits

Lines 39 through 42

Line 39—Credit for Child and Dependent Care Expenses.—You may be able to take

this credit if you paid someone to care for your child or other qualifying person while you worked or looked for work. But you must have had effectively connected income from a job or through self-employment to do so.

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

For more details, including special rules for divorced or separated parents, see the Instructions for Form 2441 and **Pub. 503**, Child and Dependent Care Expenses.

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

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

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

- Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.
- Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may be able to take this credit. Use Form 5884 to figure the credit.
- Form 6478, Credit for Alcohol Used as Fuel. If you sold straight alcohol (or an alcohol mixture) at retail or used it as fuel in your trade or business, you may be able to take this credit. Use Form 6478 to figure the credit.
- Form 6765, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use Form 6765 to figure the credit.
- Form 8586, Low-Income Housing Credit and Schedule A (Form 8609), Annual Statement. If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8609) to figure the credit. Also, complete and attach Form 8609, Low-Income Housing Credit Allocation Certification.
- Form 8826, Disabled Access Credit. If you paid or incurred expenses to make your business accessible to or usable by individuals with disabilities, you may be able to take this credit. Get Form 8826 for details.
- Form 8830, Enhanced Oil Recovery Credit. You may be able to take a credit of 15% of your enhanced oil recovery costs. Use Form 8830 to figure the credit.

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

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

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

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

Other Taxes

Lines 44 through 50

Line 44—Alternative Minimum Tax.—The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251 for individuals; Schedule H, Form 1041 for fiduciaries.

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

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

Adjustments and Tax Preference Items:

- 1. Accelerated depreciation.
- 2. Income from the exercise of incentive stock options in excess of the amount actually reported on your return.
- **3.** Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds).
 - 4. Intangible drilling costs.
 - 5. Depletion.
- **6.** Circulation and research and experimental expenditures.
- 7. Mining exploration and development costs.
- **8.** Amortization of certified pollution-control facilities.
 - Tax shelter farm losses.
 - 10. Passive activity losses.
- **11.** Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on your return.
- **12.** Installment sales of certain property. **Note:** Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from line 31 plus the above items is more than the sum of \$1,000 plus the child's earned income.

Fiduciaries, get **Schedule H, Form 1041** and its instructions to see if you are liable for this tax.

A net gain on disposing of U.S. real property interests may be subject to the alternative minimum tax. Use Form 6251 and the following worksheet to figure the tax

Worksheet (keep for your records)

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

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

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

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

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

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

Recapture of Federal Mortgage Subsidy. If you sold your home in 1992 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe the tax figured on Form 8828. See Form 8828 for details.

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

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

To pay the RRTA tax on the tips, contact your employer. Your employer will collect the tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments

Lines 51 through 59b

Line 51—Federal Income Tax Withheld.—Add the amounts shown as Federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 51. The amount of Federal income tax withheld should be shown in box 9 of Form W-2, box 2 of Form W-2G, and box 4 of Form 1099-R. If line 51 includes amounts withheld as shown on Form 1099-R, check the box on line 51. Be sure to attach the Form 1099-R. Also, include in the total for line 51 any tax withheld on scholarship or fellowship grants from Form 1042S.

Backup Withholding. If you received a 1992 Form 1099 showing income tax withheld (backup withholding) on dividends, interest income, or other income you received, include the amount withheld in the total on line 51. This should be shown in box 2 of Form 1099-DIV and in box 4 of the other 1099 forms. Be sure to check the box on line 51.

Line 52—1992 Estimated Tax
Payments.— Enter on this line any
payments you made on your estimated
Federal income tax (Form 1040-ES (NR))
for 1992. Include any overpayment from
your 1991 return that you applied to your
1992 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR explaining all the payments you made in 1992, the service center where you made the payments, and the name and social security number under which you made the payments.

Line 53—Earned Income Credit.—If the amount on line 31 is less than \$22,370 and all of the following apply, you may be able to take this credit.

- Your filing status is single or qualifying widow(er) with dependent child, and
- You had earned income of at least \$1 but less than \$22,370, and
- You had a child living with you in your main home in the United States for more than 6 months, and
- The child was under age 19 or a full-time student under age 24 at the end of 1992, or was permanently and totally disabled.

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

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

Line 55—Excess Social Security, Medicare, and RRTA Tax Withheld— More Than One Employer. Excess Social Security and Medicare Tax Withheld. If you had more than one employer for 1992 and your total wages were over \$55,500, your employers may have withheld too much social security tax. If your total wages were over \$130,200, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 55. Use the worksheet below to figure the excess amount.

If any one employer withheld more than \$3,441.00 in social security tax, or more than \$1,887.90 of Medicare tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess Railroad Retirement (RRTA) Tax Withheld. If you had more than one railroad employer for 1992 and your total compensation was over \$55,500, your employers may have withheld too much tier 1 tax. If your total compensation was over \$41,400, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 55. Get Pub. 505, Tax Withholding and Estimated Tax, to figure the excess amount. Do not use the worksheet on this page.

If any one employer withheld more than \$3,441.00 of tier 1 RRTA tax, more than \$1,887.90 of tier 1 Medicare tax, or more than \$2,028.60 of tier 2 tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

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

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

1. Add all social security tax withheld	_
but not more than \$3,441.00 for	
each employer. This tax should be	
shown in box 11 of your W-2	
forms. Enter the total here	1
2. Enter any uncollected social	
security tax on tips or group-term	
life insurance included in the total on Form 1040NR, line 50	2.
	2
3. Add lines 1 and 2. If \$3,441.00 or less, enter -0- on line 5 and go to	
line 6	3.
4. Social security tax limit	4 . 3,441.00
5. Subtract line 4 from line 3	5.
6. Add all Medicare tax withheld but	J
not more than \$1.887.90 for each	
employer. This tax should be	
shown in box 15 of your W-2	
forms. Enter the total here	6
7. Enter any uncollected Medicare	
tax on tips or group-term life	
insurance included in the total on	
Form 1040NR, line 50	7
8. Add lines 6 and 7. If \$1,887.90 or	
less, enter -0- on line 10 and go to	_
line 11	8
9. Medicare tax limit	9 . <u>1,887.90</u>
10. Subtract line 9 from line 8	10
11. Excess social security and	
Medicare tax withheld. Add lines	
5 and 10. Enter the total here and	11
on Form 1040NR, line 55	11

Line 56—Other Payments.

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

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

Line 57—Credit for Amount Paid With Form 1040C.—Enter any amount you paid with Form 1040C for 1992.

Lines 58a and 58b—U.S. Tax Withheld at Source.—Enter on line 58a the amount you show on line 76, page 4. Enter on line 58b any tax withheld by a partnership under section 1446. Be sure to attach a copy of Form(s) 1042S, SSA-1042S, RRB-1042S, 8805, or similar form.

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

Refund or Amount You Owe

Lines 61 through 65

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

If the amount you overpaid is large, get a copy of **Form W-4**, Employee's Withholding Allowance Certificate, from your employer to see if you are entitled to additional allowances. If you are, file a new Form W-4 with your employer to change the amount of income tax to be withheld from your 1993 wages.

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

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

Line 63—Applied to 1993 Estimated Tax.—Enter on this line the amount of overpayment you want applied to your estimated tax for 1993.

Line 64—Amount You Owe (if line 50 is more than line 60).—Subtract line 60 from line 50 and enter the result on line 64. This is the amount you owe. Attach your check or money order payable to the Internal Revenue Service for the full amount when you file. Do not include any estimated tax payment in your check or money order. If

line 64 is under \$1, you do not have to pay.

Line 65—Estimated Tax Penalty.—If line 64 is at least \$500 and it is more than 10% of the tax shown on your return, or you underpaid your 1992 estimated tax liability for any payment period, you may owe a penalty. Get Form 2210 (or Form 2210F for farmers and fishermen) to see if you owe a penalty and to figure the amount. If you want, the IRS will figure the penalty for you and send you a bill. But see Lowering Your Penalty below.

Figuring the Penalty. If you choose to figure the penalty yourself on Form 2210 (or 2210F), enter the penalty amount on Form 1040NR, line 65. Add the penalty amount to any tax due and enter the total on line 64. If you are due a refund, subtract the penalty amount from the overpayment you show on line 61.

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

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

- You claim a waiver.
- Your income varied during the year and you use the annualized income installment method to figure your required installment payments.
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

For more details, see the Instructions for Form 2210 (or 2210F) or Pub. 505.

Income Tax Withholding for 1993

If you do owe tax for 1992, you may want to increase the amount of income tax withheld from your pay for 1993. For more details, see Pub. 505 or Pub. 515.

Signature

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

Schedule A

Itemized Deductions

State and Local Income Taxes

Lines 1a through 2

You can deduct state and local income taxes you paid or that were withheld from your salary during 1992 on income connected with a U.S. trade or business. If, during 1992, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the

amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

Gifts to U.S. Charities

Lines 3a through 4

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

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

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

Contributions You MAY Deduct.—

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

Limit on the Amount You May Deduct. If any of the following applies, see Pub. 526 to figure the amount of your deduction:

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040NR, line 31,
- Your gifts of capital gain property to certain organizations are more than 20% of the amount shown on Form 1040NR, line
- You gave gifts of property that increased in value or gave gifts of the use of property.

You MAY NOT Deduct as Contributions:

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

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

Cost of raffle, bingo, or lottery tickets.

- Cost of tuition.
- 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, foreign organizations, and groups that are run for personal profit.
- 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.

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

Line 3b.—Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. If the amount of your deduction is more than \$500, you must complete and attach Form 8283, Noncash Charitable Contributions. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limits that could result in a carryover of contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

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

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

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

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

Casualty and Theft Losses

Line 5

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

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

- 1. The amount of **each** separate casualty or theft loss is more than \$100, and
- **2.** The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 31.

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

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

Losses You MAY NOT Deduct:

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

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

Moving Expenses

Line 6

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

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 35 miles from your old home. The deduction is generally limited to moves to or within the United States or its possessions. If you meet these requirements, get **Pub. 521**, Moving Expenses. Complete and attach **Form 3903** to figure the amount of moving expenses to enter on line 6.

Miscellaneous Deductions

Lines 7a through 9

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

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

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 7a. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 7b.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 9. See the instructions for line 9.

Additional Information.—For more details, get **Pub. 529**, Miscellaneous Deductions.

Examples of Expenses You May Not Deduct:

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

Line 7a.—Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach Form 2106, Employee Business Expenses, if either of the following applies:

- You claim any travel, transportation, meal, or entertainment expenses for your job, OR
- 2. Your employer paid you for any of your job expenses reportable on line 7a.

If either 1 or 2 above applies to you, fill in Form 2106 for all your job expenses. Then, enter on line 7a the amount from Form 2106, line 11.

If you don't have to fill in Form 2106, list the type and amount of each expense on the dotted lines next to line 7a. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 7a.

Examples of expenses to include on line 7a are:

- Travel, transportation, meal or entertainment expenses. **Note:** *If you have any of these expenses, you must use Form 2106 for all your job expenses.*
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employers said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Business use of part of your home but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, get Pub. 587, Business Use of Your Home.
- Educational expenses you paid for education required by your employer, or by law or regulations, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, get Pub. 508, Educational Expenses. Some educational expenses are not deductible. See Examples of Expenses You May Not Deduct on page 15.

Line 7b.—Enter the total amount you paid to produce or collect taxable income, manage or protect property held for earning income, or determine your tax. But do not include any expenses deducted elsewhere such as on Schedule C, C-EZ, E, or F (Form 1040). List the type and amount of each expense on the dotted lines next to line 7b. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 7b.

Examples of expenses to include on line 7b are:

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

Line 9.—Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 9. Enter one total on line 9. Examples of these expenses are:

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

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

Total Itemized Deductions

Line 10

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040NR, line 31, is more than \$105,250 (more than \$52,625 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet on this page to figure the amount you may deduct.

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

1.	Add the amounts on Schedule A, lines 2, 4, 5, 6, 8, and 9	1.	
2.	Enter the amount on Schedule A, line 5.	2.	
3.	Subtract line 2 from line 1. If the result is zero, stop here ; enter the amount from line 1 above on Schedule A, line 10	3.	
4.	Multiply line 3 above by 80% (.80) . 4		
5.	Enter the amount from Form 1040NR, line 31		
6.	Enter \$105,250 (\$52,625 if you checked filing status box 3, 4, or 5) . 6		
7.	Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on Schedule A, line 10		
8.	Multiply line 7 above by 3% (.03) 8		
9.	Enter the smaller of line 4 or line 8	9.	
10.	Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A,		
	line 10	10.	

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

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

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

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that is subject

to tax; it does not apply to the part that is a return of your cost.

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

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

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

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

- **2.** Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.
- **3.** Gain from a sale or exchange of an original issue discount obligation, not in excess of the original issue discount accruing while such obligation was held by you and not previously included in income. See section 871(a)(1)(C)(i).
- **4.** Lump-sum distributions from employees' tax-exempt trusts; payments to beneficiaries under qualified annuity plans; and timber, coal, and iron ore royalties.
- 5. Capital gains in excess of capital losses from U.S. sources during 1992. Include these gains only if you were in the United States at least 183 days during 1992. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 4.

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

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

monthly benefit under title II of the Social Security Act or the part of a tier I railroad retirement benefit treated as a social security benefit. Social security benefits do not include any Supplemental Security Income (SSI) payments.

By February 1, 1993, you should receive a Form SSA-1042S showing the total social security benefits paid to you in 1992, and the amount of any social security benefits you repaid in 1992. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1042S.

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

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

Other Information (Page 5)

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

Reporting of Treaty Benefits Claimed

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

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

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

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

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

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

- **3.** A treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers.
- **4.** An individual's income is resourced (for purposes of applying the foreign tax credit limitation) under a treaty provision relating to elimination of double taxation.
- **5.** A Social Security Totalization Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of the taxpayer's income.

In addition, reporting is not required:
(a) for payments or income items the treatment of which is mandated by the terms of a closing agreement with the Service, and that would otherwise be subject to reporting under section 6114;
(b) for a partner in a partnership or a beneficiary of an estate or trust if the partnership, estate, or trust reports the required information on its return; and (c) for payments or income items received by the individual during the course of the taxable year that do not exceed \$10,000 in the aggregate that would otherwise be subject to reporting under section 6114.

Reminders

Sign and Date Your Return

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

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

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

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

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

Address Change

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

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

Estimated Tax for Individuals

In general, you do not have to make estimated tax payments if you expect that your 1993 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax for 1993 is \$500 or more, get Form 1040-ES (NR). It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 1993 and you must pay estimated tax, use Form 1040-ES.

Tax Shelter Registration Number

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

Records You Should Keep

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

Requesting a Copy of Your Tax Return

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

Penalties and Interest

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

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

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

Late Payment of Tax.—If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

Note: If you include interest or either of these penalties with your payment, identify

and enter these amounts in the bottom margin of Form 1040NR, page 2. **Do not** include the interest or penalty amounts in the **Amount You Owe** on line 64.

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

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

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1993 tax return. Do not add your gift to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Taxpayer Assistance

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

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

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

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

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

Unresolved Tax Problems

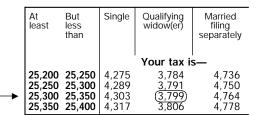
The **Problem Resolution Program** is for taxpayers who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You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

1992 Tax Table

Based on Taxable Income

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

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



If line (taxabl income	e		And you a	re—	If line (taxab	lę .		And you a	re—	If line (taxab incom	le		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
			Your tax is	s—			'	Your tax i	s—			'	Your tax i	s—
\$0	\$5	\$0	\$0	\$0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
5	15	2	2	2	1,325 1,350	1,350 1,375	201 204	201 204	201 204	2,725 2,750	2,750 2,775	411 414	411 414	411 414
15 25	25 50	3 6	3 6	3 6	1,375	1,400	208	208	208	2,775	2,800	418	418	418
50	75	9	9	9	1,400	1,425	212	212	212	2,800	2,825	422	422	422
75	100	13	13	13	1,425 1,450	1,450 1,475	216 219	216 219	216 219	2,825 2,850	2,850 2,875	426 429	426 429	426 429
100 125	125 150	17 21	17 21	17 21	1,475	1,500	223	223	223	2,875	2,900	433	433	433
150	175	24	24 28	24	1,500 1,525	1,525 1,550	227 231	227 231	227 231	2,900	2,925	437	437	437
175	200	28		28	1,550	1,575	234	234	234	2,925 2,950	2,950 2,975	441 444	441 444	441 444
200 225	225 250	32 36	32 36	32 36	1,575	1,600	238	238	238	2,975	3,000	448	448	448
250 275	275 300	39 43	39 43	39 43	1,600 1,625	1,625 1,650	242 246	242 246	242 246	3,0	00			
300	325	47	47	47	1,650 1,675	1,675 1,700	249 253	249 253	249 253	3,000	3,050	454	454	454
325	350	51	51	51	1,700	1,725	257	257	257	3,050 3,100	3,100 3,150	461 469	461 469	461 469
350 375	375 400	54 58	54 58	54 58	1,725	1,750	261	261	261	3,150	3,200	476	476	476
400	425	62	62	62	1,750 1,775	1,775 1,800	264 268	264 268	264 268	3,200	3,250	484	484	484
425	450 475	66	66	66	1,800	1,825	272	272	272	3,250 3,300	3,300 3,350	491 499	491 499	491 499
450 475	475 500	69 73	69 73	69 73	1,825 1,850	1,850 1,875	276 279	276 279	276 279	3,350	3,400	506	506	506
500	525	77	77	77	1,875	1,900	283	283	283	3,400 3,450	3,450 3,500	514 521	514 521	514 521
525 550	550 575	81 84	81 84	81 84	1,900	1,925	287	287	287	3,500	3,550	529	529	529
575	600	88	88	88	1,925 1,950	1,950 1,975	291 294	291 294	291 294	3,550	3,600	536	536	536
600	625	92	92	92	1,975	2,000	298	298	298	3,600 3,650	3,650 3,700	544 551	544 551	544 551
625 650	650 675	96 99	96 99	96 99	2,0	00				3,700	3,750	559	559	559
675	700	103	103	103	2,000	2,025	302	302	302	3,750	3,800	566	566 574	566 574
700	725	107	107	107	2,025	2,050	306	306	306	3,800 3,850	3,850 3,900	574 581	574 581	574 581
725 750	750 775	111 114	111 114	111 114	2,050 2,075	2,075 2,100	309 313	309 313	309 313	3,900 3,950	3,950 4,000	589 596	589 596	589 596
775	800	118	118	118	2,100	2,125	317	317	317	<u> </u>	-	390	370	370
800	825	122	122	122	2,125 2,150	2,150 2,175	321 324	321 324	321 324	4,0				
825 850	850 875	126 129	126 129	126 129	2,175	2,200	328	328	328	4,000 4,050	4,050 4,100	604 611	604 611	604 611
875	900	133	133	133	2,200	2,225	332	332	332	4,100	4,150	619	619	619
900 925	925 950	137 141	137 141	137 141	2,225 2,250	2,250 2,275	336 339	336 339	336 339	4,150	4,200	626	626	626 424
950	975	144	144	144	2,275	2,300	343	343	343	4,200 4,250	4,250 4,300	634 641	634 641	634 641
975	1,000	148	148	148	2,300 2,325	2,325 2,350	347 351	347 351	347 351	4,300 4,350	4,350 4,400	649 656	649 656	649 656
1,00	00				2,350	2,375	354	354	354	4,400	4,400 4,450	664	664	664
1,000	1,025	152	152	152	2,375 2,400	2,400 2,425	358 362	358 362	358 362	4,450	4,500	671	671	671
1,025 1,050	1,050 1,075	156 159	156 159	156 159	2,425	2,450	366	366	366	4,500 4,550	4,550 4,600	679 686	679 686	679 686
1,030	1,100	163	163	163	2,450 2,475	2,475 2,500	369 373	369 373	369 373	4,600	4,650	694	694	694
1,100	1,125	167	167	167		2,525	373	377	377	4,650 4,700	4,700 4,750	701 709	701 709	701 709
1,125 1,150	1,150 1,175	171 174	171 174	171 174	2,500 2,525	2,550	381	381	381	4,750	4,750	716	716	716
1,175	1,200	178	178	178	2,550 2,575	2,575 2,600	384 388	384 388	384 388	4,800 4,850	4,850	724	724 731	724 731
1,200	1,225	182	182	182	2.600	2.625	392	392 396		1 4.900	4,900 4,950	731 739	731 739	731 739
1,225 1,250	1,250 1,275	186 189	186 189	186 189	2,625 2,650	2,650 2,675	396 399	396 399	392 396 399	4,950	5,000	746	746	746
1,275	1,300	193	193	193	2,675	2,700	403	403	403				Continued	on next page

1992	Tax Tak	ole—C	ontinued											
If line 3 (taxable income))		And you	are—	If line (taxab incom			And you	are—	If line (taxab incom			And you a	are—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax	is—			'	Your tax	s—
5,0	000				8,0	000				11,	000			
5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	754 761 769 776	754 761 769 776	754 761 769 776	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	11,000 11,050 11,100 11,150	11,100 11,150	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	11,200 11,250 11,300 11,350	11,300 11,350	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	814 821 829 836	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	11,400 11,450 11,500 11,550	11,500 11,550	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866	844 851 859 866	844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	11,600 11,650 11,700 11,750	11,700 11,750	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	874 881 889 896	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	11,800 11,850 11,900 11,950	11,900 11,950	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796
6,0	000	•			9,0	000	•			12,	000			
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	904 911 919 926	904 911 919 926	904 911 919 926	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	12,000 12,050 12,100 12,150	12,150	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	934 941 949 956	934 941 949 956	934 941 949 956	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	12,200 12,250 12,300 12,350	12,300 12,350	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	964 971 979 986	964 971 979 986	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,400 12,450 12,500 12,550	12,500 12,550 12,600	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	12,600 12,650 12,700 12,750	12,700 12,750 12,800	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,800 12,850 12,900 12,950	12,900 12,950	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946
7,0	000	ı			10,0	000				13,	000			
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	10,000 10,050 10,100 10,150	10,100 10,150	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	13,000 13,050 13,100 13,150	13,100 13,150	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	10,200 10,250 10,300 10,350	10,300 10,350 10,400	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,200 13,250 13,300 13,350	13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	10,400 10,450 10,500 10,550	10,500 10,550 10,600	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,400 13,450 13,500 13,550	13,500 13,550 13,600	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	10,600 10,650 10,700 10,750	10,700 10,750 10,800	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	13,600 13,650 13,700 13,750	13,700 13,750 13,800	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	10,800 10,850 10,900 10,950	10,900 10,950	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13,850 13,900 13,950	13,900 13,950	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096

1992	ax Tak	ole—C	<u>ontinued</u>											
If line 3 (taxable income	е		And you	are—	If line (taxab incom	le		And you	are—	If line (taxab incom			And you a	ıre—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax i	s—			'	Your tax i	s—			<u>'</u>	Your tax i	s—
14,	000				17,0	000				20,	000			
14,050 14,100	14,050 14,100 14,150 14,200	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,050 17,100	17,050 17,100 17,150 17,200	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,050 20,100	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	3,004 3,011 3,019 3,026	3,280 3,294 3,308 3,322
14,250 14,300 14,350	14,250 14,300 14,350 14,400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,200 17,250 17,300 17,350	17,300 17,350 17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,250 20,300 20,350	20,250 20,300 20,350 20,400	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056	3,336 3,350 3,364 3,378
14,450 14,500 14,550	14,450 14,500 14,550 14,600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,500 17,550	17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,450 20,500 20,550	20,450 20,500 20,550 20,600	3,064 3,071 3,079 3,086	3,064 3,071 3,079 3,086	3,392 3,406 3,420 3,434
14,650 14,700 14,750	14,650 14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,750	17,700 17,750 17,800	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	20,650 20,700 20,750	20,650 20,700 20,750 20,800	3,094 3,101 3,109 3,116	3,094 3,101 3,109 3,116	3,448 3,462 3,476 3,490
14,850 14,900	14,850 14,900 14,950 15,000	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246			2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,692 2,706	20,850 20,900	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146	3,124 3,131 3,139 3,146	3,504 3,518 3,532 3,546
15,	000				18,	000				21,	000			
15,050 15,100	15,050 15,100 15,150 15,200	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	18,050 18,100	18,050 18,100 18,150 18,200	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	2,720 2,734 2,748 2,762	21,050 21,100	21,050 21,100 21,150 21,200	3,154 3,161 3,169 3,176	3,154 3,161 3,169 3,176	3,560 3,574 3,588 3,602
15,250 15,300	15,250 15,300 15,350 15,400	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	18,250 18,300	18,250 18,300 18,350 18,400	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	2,776 2,790 2,804 2,818	21,250 21,300	21,250 21,300 21,350 21,400	3,184 3,191 3,199 3,206	3,184 3,191 3,199 3,206	3,616 3,630 3,644 3,658
15,450 15,500	15,450 15,500 15,550 15,600	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	18,500	18,450 18,500 18,550 18,600	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	2,832 2,846 2,860 2,874	21,450 21,500	21,450 21,500 21,550 21,600	3,214 3,225 3,239 3,253	3,214 3,221 3,229 3,236	3,672 3,686 3,700 3,714
15,650 15,700	15,650 15,700 15,750 15,800	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366	18,700	18,650 18,700 18,750 18,800	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	2,888 2,902 2,916 2,930	21,650 21,700	21,650 21,700 21,750 21,800	3,267 3,281 3,295 3,309	3,244 3,251 3,259 3,266	3,728 3,742 3,756 3,770
15,850 15,900	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	18,850 18,900	18,850 18,900 18,950 19,000	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	2,944 2,958 2,972 2,986	21,850 21,900	21,850 21,900 21,950 22,000	3,323 3,337 3,351 3,365	3,274 3,281 3,289 3,296	3,784 3,798 3,812 3,826
16,	000				19,0	000				22,	000			
16,050 16,100	16,050 16,100 16,150 16,200	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	19,050	19,050 19,100 19,150 19,200	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	3,000 3,014 3,028 3,042	22,050 22,100	22,050 22,100 22,150 22,200	3,379 3,393 3,407 3,421	3,304 3,311 3,319 3,326	3,840 3,854 3,868 3,882
16,250 16,300	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,250 19,300 19,350		2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	3,056 3,070 3,084 3,098	22,250 22,300 22,350	22,250 22,300 22,350 22,400	3,435 3,449 3,463 3,477	3,334 3,341 3,349 3,356	3,896 3,910 3,924 3,938
16,450 16,500	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	19,450 19,500 19,550		2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	3,112 3,126 3,140 3,154	22,450 22,500 22,550	22,450 22,500 22,550 22,600	3,491 3,505 3,519 3,533	3,364 3,371 3,379 3,386	3,952 3,966 3,980 3,994
16,650 16,700	16,650 16,700 16,750 16,800	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	19,650 19,700 19,750		2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	3,168 3,182 3,196 3,210	22,650 22,700 22,750	22,650 22,700 22,750 22,800	3,547 3,561 3,575 3,589	3,394 3,401 3,409 3,416	4,008 4,022 4,036 4,050
16,850 16,900	16,850 16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,850 19,900	19,850 19,900 19,950 20,000	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	3,224 3,238 3,252 3,266	22,850 22,900	22,850 22,900 22,950 23,000	3,603 3,617 3,631 3,645	3,424 3,431 3,439 3,446	4,064 4,078 4,092 4,106

1992	Tax Tak	ole—C	<u>ontinued</u>									1		
If line 3 (taxabl income	е		And you	are—	If line (taxab incom			And you	are—	If line (taxab incom			And you a	ire—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		!	Your tax i	s—			ļ	Your tax	is—			Į.	Your tax i	s—
23	,000				26,	000				29,	000			
23,050 23,100	23,050 23,100 23,150 23,200	3,659 3,673 3,687 3,701	3,454 3,461 3,469 3,476	4,120 4,134 4,148 4,162	26,050 26,100	26,050 26,100 26,150 26,200	4,499 4,513 4,527 4,541	3,904 3,911 3,919 3,926	4,960 4,974 4,988 5,002	29,000 29,050 29,100 29,150	29,100 29,150	5,339 5,353 5,367 5,381	4,354 4,361 4,369 4,376	5,800 5,814 5,828 5,842
23,250 23,300 23,350	23,250 23,300 23,350 23,400	3,715 3,729 3,743 3,757	3,484 3,491 3,499 3,506	4,176 4,190 4,204 4,218	26,250 26,300 26,350	26,250 26,300 26,350 26,400	4,555 4,569 4,583 4,597	3,934 3,941 3,949 3,956	5,016 5,030 5,044 5,058	29,200 29,250 29,300 29,350	29,300 29,350 29,400	5,395 5,409 5,423 5,437	4,384 4,391 4,399 4,406	5,856 5,870 5,884 5,898
23,450 23,500 23,550	23,450 23,500 23,550 23,600	3,771 3,785 3,799 3,813	3,514 3,521 3,529 3,536	4,232 4,246 4,260 4,274	26,450 26,500 26,550	26,450 26,500 26,550 26,600	4,611 4,625 4,639 4,653	3,964 3,971 3,979 3,986	5,072 5,086 5,100 5,114	29,400 29,450 29,500 29,550	29,500 29,550 29,600	5,451 5,465 5,479 5,493	4,414 4,421 4,429 4,436	5,912 5,926 5,940 5,954
23,650 23,700 23,750	23,650 23,700 23,750 23,800	3,827 3,841 3,855 3,869	3,544 3,551 3,559 3,566	4,288 4,302 4,316 4,330	26,650 26,700 26,750	26,650 26,700 26,750 26,800	4,667 4,681 4,695 4,709	3,994 4,001 4,009 4,016	5,128 5,142 5,156 5,170	29,600 29,650 29,700 29,750	29,700 29,750 29,800	5,507 5,521 5,535 5,549	4,444 4,451 4,459 4,466	5,968 5,982 5,996 6,010
23,850 23,900	23,850 23,900 23,950 24,000	3,883 3,897 3,911 3,925	3,574 3,581 3,589 3,596	4,344 4,358 4,372 4,386	26,850 26,900	26,850 26,900 26,950 27,000	4,723 4,737 4,751 4,765	4,024 4,031 4,039 4,046	5,184 5,198 5,212 5,226	29,800 29,850 29,900 29,950	29,900 29,950	5,563 5,577 5,591 5,605	4,474 4,481 4,489 4,496	6,024 6,038 6,052 6,066
24	,000				27,	000				30,	000			
24,050 24,100	24,050 24,100 24,150 24,200	3,939 3,953 3,967 3,981	3,604 3,611 3,619 3,626	4,400 4,414 4,428 4,442	27,050 27,100	27,050 27,100 27,150 27,200	4,779 4,793 4,807 4,821	4,054 4,061 4,069 4,076	5,240 5,254 5,268 5,282	30,050 30,100	30,050 30,100 30,150 30,200	5,619 5,633 5,647 5,661	4,504 4,511 4,519 4,526	6,080 6,094 6,108 6,122
24,250 24,300	24,250 24,300 24,350 24,400	3,995 4,009 4,023 4,037	3,634 3,641 3,649 3,656	4,456 4,470 4,484 4,498	27,250 27,300	27,250 27,300 27,350 27,400	4,835 4,849 4,863 4,877	4,084 4,091 4,099 4,106	5,296 5,310 5,324 5,338	30,250 30,300	30,250 30,300 30,350 30,400	5,675 5,689 5,703 5,717	4,534 4,541 4,549 4,556	6,136 6,150 6,164 6,178
24,450 24,500	24,450 24,500 24,550 24,600	4,051 4,065 4,079 4,093	3,664 3,671 3,679 3,686	4,512 4,526 4,540 4,554	27,450 27,500	27,450 27,500 27,550 27,600	4,891 4,905 4,919 4,933	4,114 4,121 4,129 4,136	5,352 5,366 5,380 5,394	30,450 30,500	30,450 30,500 30,550 30,600	5,731 5,745 5,759 5,773	4,564 4,571 4,579 4,586	6,192 6,206 6,220 6,234
24,650 24,700	24,650 24,700 24,750 24,800	4,107 4,121 4,135 4,149	3,694 3,701 3,709 3,716	4,568 4,582 4,596 4,610	27,650 27,700 27,750	27,650 27,700 27,750 27,800	4,947 4,961 4,975 4,989	4,144 4,151 4,159 4,166	5,408 5,422 5,436 5,450	30,650 30,700 30,750	30,650 30,700 30,750 30,800	5,787 5,801 5,815 5,829	4,594 4,601 4,609 4,616	6,248 6,262 6,276 6,290
24,850 24,900	24,850 24,900 24,950 25,000	4,163 4,177 4,191 4,205	3,724 3,731 3,739 3,746	4,624 4,638 4,652 4,666	27,850 27,900	27,850 27,900 27,950 28,000	5,003 5,017 5,031 5,045	4,174 4,181 4,189 4,196	5,464 5,478 5,492 5,506	30,900	30,850 30,900 30,950 31,000	5,843 5,857 5,871 5,885	4,624 4,631 4,639 4,646	6,304 6,318 6,332 6,346
25	,000	T			28,	000				31,	000			
25,050 25,100	25,050 25,100 25,150 25,200	4,219 4,233 4,247 4,261	3,754 3,761 3,769 3,776	4,680 4,694 4,708 4,722	28,050 28,100	28,050 28,100 28,150 28,200	5,059 5,073 5,087 5,101	4,204 4,211 4,219 4,226	5,520 5,534 5,548 5,562			5,899 5,913 5,927 5,941	4,654 4,661 4,669 4,676	6,360 6,374 6,388 6,402
25,250 25,300 25,350	25,250 25,300 25,350 25,400	4,275 4,289 4,303 4,317	3,784 3,791 3,799 3,806	4,736 4,750 4,764 4,778	28,250 28,300 28,350	28,250 28,300 28,350 28,400	5,115 5,129 5,143 5,157	4,234 4,241 4,249 4,256	5,576 5,590 5,604 5,618	31,200 31,250 31,300 31,350	31,300 31,350 31,400	5,955 5,969 5,983 5,997	4,684 4,691 4,699 4,706	6,416 6,430 6,444 6,458
25,450 25,500 25,550	25,450 25,500 25,550 25,600	4,331 4,345 4,359 4,373	3,814 3,821 3,829 3,836	4,792 4,806 4,820 4,834	28,450 28,500 28,550	28,450 28,500 28,550 28,600	5,171 5,185 5,199 5,213	4,264 4,271 4,279 4,286	5,632 5,646 5,660 5,674	31,550	31,500 31,550 31,600	6,011 6,025 6,039 6,053	4,714 4,721 4,729 4,736	6,472 6,486 6,500 6,514
25,650 25,700 25,750	25,650 25,700 25,750 25,800	4,387 4,401 4,415 4,429	3,844 3,851 3,859 3,866	4,848 4,862 4,876 4,890	28,650 28,700 28,750	28,650 28,700 28,750 28,800	5,227 5,241 5,255 5,269	4,294 4,301 4,309 4,316	5,688 5,702 5,716 5,730	31,600 31,650 31,700 31,750	31,700 31,750 31,800	6,067 6,081 6,095 6,109	4,744 4,751 4,759 4,766	6,528 6,542 6,556 6,570
25,850 25,900	25,850 25,900 25,950 26,000	4,443 4,457 4,471 4,485	3,874 3,881 3,889 3,896	4,904 4,918 4,932 4,946	28,850 28,900	28,850 28,900 28,950 29,000	5,283 5,297 5,311 5,325	4,324 4,331 4,339 4,346	5,744 5,758 5,772 5,786	31,800 31,850 31,900 31,950	31,900	6,123 6,137 6,151 6,165	4,774 4,781 4,789 4,796	6,584 6,598 6,612 6,626

If line (taxab incom	35 le	Jie—C	And you a	are—	If line (taxab			And you	are—	If line (taxab			And you a	ire—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax i	s—			<u>'</u>	Your tax i	<u>s</u> —
32	,000				35,	000	•			38,	000			
32,050 32,100	32,050 32,100 32,150 32,200	6,179 6,193 6,207 6,221		6,640 6,654 6,668 6,682	35,050 35,100	35,050 35,100 35,150 35,200	7,019 7,033 7,047 7,061	5,254 5,261 5,269 5,276	7,480 7,494 7,508 7,522	38,050	38,050 38,100 38,150 38,200	7,859 7,873 7,887 7,901	5,993 6,007 6,021 6,035	8,320 8,334 8,348 8,362
32,250 32,300	32,250 32,300 32,350 32,400	6,235 6,249 6,263 6,277	4,834 4,841 4,849 4,856	6,696 6,710 6,724 6,738	35,250 35,300	35,250 35,300 35,350 35,400	7,075 7,089 7,103 7,117	5,284 5,291 5,299 5,306	7,536 7,550 7,564 7,578	38,200 38,250 38,300 38,350	38,300 38,350	7,915 7,929 7,943 7,957	6,049 6,063 6,077 6,091	8,376 8,390 8,404 8,418
32,450 32,500	32,450 32,500 32,550 32,600	6,291 6,305 6,319 6,333	4,864 4,871 4,879 4,886	6,752 6,766 6,780 6,794	35,450 35,500	35,450 35,500 35,550 35,600	7,131 7,145 7,159 7,173	5,314 5,321 5,329 5,336	7,592 7,606 7,620 7,634	38,400 38,450 38,500 38,550	38,500 38,550	7,971 7,985 7,999 8,013	6,105 6,119 6,133 6,147	8,432 8,446 8,460 8,474
32,650 32,700	32,650 32,700 32,750 32,800	6,347 6,361 6,375 6,389	4,894 4,901 4,909 4,916	6,808 6,822 6,836 6,850			7,187 7,201 7,215 7,229	5,344 5,351 5,359 5,366	7,648 7,662 7,676 7,690	38,600 38,650 38,700 38,750	38,700	8,027 8,041 8,055 8,069	6,161 6,175 6,189 6,203	8,488 8,502 8,516 8,530
32,850 32,900	32,850 32,900 32,950 33,000	6,403 6,417 6,431 6,445	4,924 4,931 4,939 4,946	6,864 6,878 6,892 6,906	35,850 35,900	35,850 35,900 35,950 36,000	7,243 7,257 7,271 7,285	5,377 5,391 5,405 5,419	7,704 7,718 7,732 7,746		38,850 38,900 38,950 39,000	8,083 8,097 8,111 8,125	6,217 6,231 6,245 6,259	8,544 8,558 8,572 8,586
33	,000				36,	000				39,	000			
33,050 33,100	33,050 33,100 33,150 33,200	6,459 6,473 6,487 6,501		6,920 6,934 6,948 6,962	36,050 36,100	36,050 36,100 36,150 36,200	7,299 7,313 7,327 7,341	5,433 5,447 5,461 5,475	7,760 7,774 7,788 7,802	39,050	39,050 39,100 39,150 39,200	8,139 8,153 8,167 8,181	6,273 6,287 6,301 6,315	8,600 8,614 8,628 8,642
33,250 33,300	33,250 33,300 33,350 33,400	6,515 6,529 6,543 6,557	4,984 4,991 4,999 5,006	6,976 6,990 7,004 7,018	36,250 36,300	36,250 36,300 36,350 36,400	7,355 7,369 7,383 7,397	5,489 5,503 5,517 5,531	7,816 7,830 7,844 7,858	39,200 39,250 39,300 39,350	39,300 39,350	8,195 8,209 8,223 8,237	6,329 6,343 6,357 6,371	8,656 8,670 8,684 8,698
33,450 33,500	33,450 33,500 33,550 33,600	6,571 6,585 6,599 6,613	5,014 5,021 5,029 5,036	7,032 7,046 7,060 7,074			7,411 7,425 7,439 7,453	5,545 5,559 5,573 5,587	7,872 7,886 7,900 7,914	39,400 39,450 39,500 39,550	39,500	8,251 8,265 8,279 8,293	6,385 6,399 6,413 6,427	8,712 8,726 8,740 8,754
33,650 33,700 33,750	33,650 33,700 33,750 33,800	6,627 6,641 6,655 6,669	5,044 5,051 5,059 5,066	7,088 7,102 7,116 7,130	36,650 36,700 36,750	36,750 36,800	7,467 7,481 7,495 7,509	5,601 5,615 5,629 5,643	7,928 7,942 7,956 7,970	39,750	39,700 39,750 39,800	8,307 8,321 8,335 8,349	6,441 6,455 6,469 6,483	8,768 8,782 8,796 8,810
33,850 33,900	33,850 33,900 33,950 34,000	6,683 6,697 6,711 6,725	5,081 5,089	7,144 7,158 7,172 7,186	36,850 36,900	36,850 36,900 36,950 37,000	7,523 7,537 7,551 7,565	5,657 5,671 5,685 5,699	7,984 7,998 8,012 8,026	39,850 39,900	39,850 39,900 39,950 40,000	8,363 8,377 8,391 8,405	6,497 6,511 6,525 6,539	8,824 8,838 8,852 8,866
34	,000	1			37,	000				40,	000			
34,050 34,100 34,150	34,050 34,100 34,150 34,200	6,739 6,753 6,767 6,781	5,111 5,119 5,126	7,200 7,214 7,228 7,242	37,050 37,100 37,150	37,050 37,100 37,150 37,200	7,579 7,593 7,607 7,621	5,713 5,727 5,741 5,755	8,040 8,054 8,068 8,082	40,050 40,100 40,150	40,050 40,100 40,150 40,200	8,419 8,433 8,447 8,461	6,553 6,567 6,581 6,595	8,880 8,894 8,908 8,922
34,250 34,300 34,350	34,250 34,300 34,350 34,400	6,795 6,809 6,823 6,837	5,149 5,156	7,256 7,270 7,284 7,298	37,250 37,300 37,350	37,250 37,300 37,350 37,400	7,635 7,649 7,663 7,677	5,769 5,783 5,797 5,811	8,096 8,110 8,124 8,138	40,250 40,300 40,350		8,475 8,489 8,503 8,517	6,609 6,623 6,637 6,651	8,936 8,950 8,964 8,978
34,450 34,500 34,550	34,450 34,500 34,550 34,600	6,851 6,865 6,879 6,893	5,179 5,186	7,312 7,326 7,340 7,354	37,450 37,500 37,550	37,450 37,500 37,550 37,600	7,691 7,705 7,719 7,733	5,825 5,839 5,853 5,867	8,152 8,166 8,180 8,194	40,450 40,500 40,550		8,531 8,545 8,559 8,573	6,665 6,679 6,693 6,707	8,992 9,006 9,020 9,034
34,650 34,700 34,750	34,650 34,700 34,750 34,800	6,907 6,921 6,935 6,949		7,368 7,382 7,396 7,410	37,650 37,700 37,750	37,650 37,700 37,750 37,800	7,747 7,761 7,775 7,789	5,881 5,895 5,909 5,923	8,208 8,222 8,236 8,250	40,650 40,700 40,750		8,587 8,601 8,615 8,629	6,721 6,735 6,749 6,763	9,048 9,062 9,076 9,090
34,850 34,900	34,850 34,900 34,950 35,000	6,963 6,977 6,991 7,005	5,224 5,231 5,239 5,246	7,424 7,438 7,452 7,466	37,850 37,900	37,850 37,900 37,950 38,000	7,803 7,817 7,831 7,845	5,937 5,951 5,965 5,979	8,264 8,278 8,292 8,306	40,850 40,900	40,850 40,900 40,950 41,000	8,643 8,657 8,671 8,685	6,777 6,791 6,805 6,819	9,104 9,118 9,132 9,146

<u>1992</u>	Tax Tak	<u>le—C</u>	<u>ontinued</u>											
If line ((taxabl	e		And you	are—	If line (taxab incom			And you	are—	If line (taxal incom			And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			,	Your tax i	is—			'	Your tax i	s—
41	,000				44,	000				47,	000			
41,050 41,100	41,050 41,100 41,150 41,200	8,699 8,713 8,727 8,741	6,833 6,847 6,861 6,875	9,160 9,174 9,188 9,202	44,050 44,100	44,050 44,100 44,150 44,200	9,539 9,553 9,567 9,581	7,673 7,687 7,701 7,715	10,023 10,039 10,054 10,070	47,050 47,100	47,050 47,100 47,150 47,200	10,379 10,393 10,407 10,421	8,513 8,527 8,541 8,555	10,953 10,969 10,984 11,000
41,250 41,300	41,250 41,300 41,350 41,400	8,755 8,769 8,783 8,797	6,889 6,903 6,917 6,931	9,216 9,230 9,244 9,258	44,250 44,300	44,250 44,300 44,350 44,400	9,595 9,609 9,623 9,637	7,729 7,743 7,757 7,771	10,085 10,101 10,116 10,132	47,250 47,300	47,250 47,300 47,350 47,400	10,435 10,449 10,463 10,477	8,569 8,583 8,597 8,611	11,015 11,031 11,046 11,062
41,450 41,500	41,450 41,500 41,550 41,600	8,811 8,825 8,839 8,853	6,945 6,959 6,973 6,987	9,272 9,286 9,300 9,314	44,450 44,500 44,550	44,450 44,500 44,550 44,600	9,651 9,665 9,679 9,693	7,785 7,799 7,813 7,827	10,147 10,163 10,178 10,194	47,450 47,500 47,550	47,450 47,500 47,550 47,600	10,491 10,505 10,519 10,533	8,625 8,639 8,653 8,667	11,077 11,093 11,108 11,124
41,650 41,700 41,750	41,650 41,700 41,750 41,800	8,867 8,881 8,895 8,909	7,001 7,015 7,029 7,043	9,328 9,342 9,356 9,370	44,650 44,700 44,750	44,650 44,700 44,750 44,800	9,707 9,721 9,735 9,749	7,841 7,855 7,869 7,883	10,209 10,225 10,240 10,256	47,650 47,700 47,750	47,650 47,700 47,750 47,800	10,547 10,561 10,575 10,589	8,681 8,695 8,709 8,723	11,139 11,155 11,170 11,186
41,850 41,900	41,850 41,900 41,950 42,000	8,923 8,937 8,951 8,965	7,057 7,071 7,085 7,099	9,384 9,398 9,412 9,426	44,850 44,900	44,850 44,900 44,950 45,000	9,763 9,777 9,791 9,805	7,897 7,911 7,925 7,939	10,271 10,287 10,302 10,318	47,850 47,900	47,850 47,900 47,950 48,000	10,603 10,617 10,631 10,645	8,737 8,751 8,765 8,779	11,201 11,217 11,232 11,248
42	,000				45,	000				48,	000			
42,050 42,100	42,050 42,100 42,150 42,200	8,979 8,993 9,007 9,021	7,113 7,127 7,141 7,155	9,440 9,454 9,468 9,482	45,050 45,100	45,050 45,100 45,150 45,200	9,819 9,833 9,847 9,861	7,953 7,967 7,981 7,995	10,333 10,349 10,364 10,380	48,050 48,100	48,050 48,100 48,150 48,200	10,659 10,673 10,687 10,701	8,793 8,807 8,821 8,835	11,263 11,279 11,294 11,310
42,250 42,300	42,250 42,300 42,350 42,400	9,035 9,049 9,063 9,077	7,169 7,183 7,197 7,211	9,496 9,510 9,524 9,538	45,250 45,300	45,250 45,300 45,350 45,400	9,875 9,889 9,903 9,917	8,009 8,023 8,037 8,051	10,395 10,411 10,426 10,442	48,250 48,300	48,250 48,300 48,350 48,400	10,715 10,729 10,743 10,757	8,849 8,863 8,877 8,891	11,325 11,341 11,356 11,372
42,450 42,500	42,450 42,500 42,550 42,600	9,091 9,105 9,119 9,133	7,225 7,239 7,253 7,267	9,552 9,566 9,580 9,594	45,450 45,500	45,450 45,500 45,550 45,600	9,931 9,945 9,959 9,973	8,065 8,079 8,093 8,107	10,457 10,473 10,488 10,504	48,450 48,500	48,450 48,500 48,550 48,600	10,771 10,785 10,799 10,813	8,905 8,919 8,933 8,947	11,387 11,403 11,418 11,434
42,650 42,700	42,650 42,700 42,750 42,800	9,147 9,161 9,175 9,189	7,281 7,295 7,309 7,323	9,608 9,622 9,636 9,650	45,650 45,700	45,650 45,700 45,750 45,800	9,987 10,001 10,015 10,029	8,121 8,135 8,149 8,163	10,519 10,535 10,550 10,566	48,650 48,700	48,650 48,700 48,750 48,800	10,827 10,841 10,855 10,869	8,961 8,975 8,989 9,003	11,449 11,465 11,480 11,496
42,850 42,900	42,850 42,900 42,950 43,000	9,203 9,217 9,231 9,245	7,337 7,351 7,365 7,379	9,664 9,678 9,692 9,706	45,850 45,900	45,850 45,900 45,950 46,000	10,057 10,071	8,177 8,191 8,205 8,219	10,581 10,597 10,612 10,628	48,850 48,900	48,850 48,900 48,950 49,000	10,883 10,897 10,911 10,925	9,017 9,031 9,045 9,059	11,511 11,527 11,542 11,558
43	,000	1			46,	000				49,	000			
43,050 43,100	43,050 43,100 43,150 43,200	9,259 9,273 9,287 9,301	7,393 7,407 7,421 7,435	9,720 9,734 9,748 9,762	46,050 46,100	46,050 46,100 46,150 46,200	10,113	8,233 8,247 8,261 8,275	10,643 10,659 10,674 10,690	49,050 49,100	49,050 49,100 49,150 49,200	10,939 10,953 10,967 10,981	9,073 9,087 9,101 9,115	11,573 11,589 11,604 11,620
43,250 43,300 43,350	43,250 43,300 43,350 43,400	9,315 9,329 9,343 9,357	7,449 7,463 7,477 7,491	9,776 9,791 9,806 9,822	46,250 46,300 46,350	46,350 46,400	10,197	8,289 8,303 8,317 8,331	10,705 10,721 10,736 10,752	49,250 49,300 49,350	49,250 49,300 49,350 49,400	10,995 11,009 11,023 11,037	9,129 9,143 9,157 9,171	11,635 11,651 11,666 11,682
43,450 43,500 43,550	43,450 43,500 43,550 43,600	9,371 9,385 9,399 9,413	7,505 7,519 7,533 7,547	9,837 9,853 9,868 9,884	46,450 46,500 46,550	46,450 46,500 46,550 46,600	10,211 10,225 10,239 10,253	8,345 8,359 8,373 8,387	10,767 10,783 10,798 10,814	49,450 49,500 49,550	49,450 49,500 49,550 49,600	11,051 11,065 11,079 11,093	9,185 9,199 9,213 9,227	11,697 11,713 11,728 11,744
43,650 43,700 43,750	43,650 43,700 43,750 43,800	9,427 9,441 9,455 9,469	7,561 7,575 7,589 7,603	9,899 9,915 9,930 9,946	46,650 46,700 46,750	46,650 46,700 46,750 46,800	10,267 10,281 10,295 10,309	8,401 8,415 8,429 8,443	10,829 10,845 10,860 10,876	49,650 49,700 49,750	49,650 49,700 49,750 49,800	11,107 11,121 11,135 11,149	9,241 9,255 9,269 9,283	11,759 11,775 11,790 11,806
43,850 43,900	43,850 43,900 43,950 44,000	9,483 9,497 9,511 9,525	7,617 7,631 7,645 7,659	9,961 9,977 9,992 10,008	46,850 46,900	46,850 46,900 46,950 47,000	10,323 10,337 10,351 10,365	8,457 8,471 8,485 8,499	10,891 10,907 10,922 10,938	49,850 49,900	49,850 49,900 49,950 50,000	11,163 11,177 11,191 11,205	9,297 9,311 9,325 9,339	11,821 11,837 11,852 11,868

If line (taxabl	35 le	<u> </u>	Ontinued And you	are—	If line (taxak incom			And you	are—	If line (taxal incon			And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		ľ	Your tax is	s—			1	Your tax i	is—			,	Your tax i	s—
50	,000				53	,000				56	,000	,		
50,050 50,100	50,050 50,100 50,150 50,200	11,219 11,233 11,247 11,261	9,353 9,367 9,381 9,395	11,883 11,899 11,914 11,930	53,050 53,100	53,050 53,100 53,150 53,200	12,092 12,108 12,123 12,139	10,193 10,207 10,221 10,235	12,813 12,829 12,844 12,860	56,050 56,100	56,050 56,100 56,150 56,200	13,022 13,038 13,053 13,069	11,033 11,047 11,061 11,075	13,743 13,759 13,774 13,790
50,250 50,300	50,250 50,300 50,350 50,400	11,275 11,289 11,303 11,317	9,409 9,423 9,437 9,451	11,945 11,961 11,976 11,992	53,250 53,300	53,250 53,300 53,350 53,400	12,154 12,170 12,185 12,201	10,249 10,263 10,277 10,291	12,875 12,891 12,906 12,922	56,250 56,300	56,250 56,300 56,350 56,400	13,084 13,100 13,115 13,131	11,089 11,103 11,117 11,131	13,805 13,821 13,836 13,852
50,450 50,500	50,450 50,500 50,550 50,600	11,331 11,345 11,359 11,373	9,465 9,479 9,493 9,507	12,007 12,023 12,038 12,054	53,450 53,500	53,450 53,500 53,550 53,600	12,216 12,232 12,247 12,263	10,305 10,319 10,333 10,347	12,937 12,953 12,968 12,984	56,450 56,500	56,450 56,500 56,550 56,600	13,146 13,162 13,177 13,193	11,145 11,159 11,173 11,187	13,867 13,883 13,898 13,914
50,650 50,700	50,650 50,700 50,750 50,800	11,387 11,401 11,415 11,429	9,521 9,535 9,549 9,563	12,069 12,085 12,100 12,116	53,650 53,700	53,650 53,700 53,750 53,800	12,278 12,294 12,309 12,325	10,361 10,375 10,389 10,403	12,999 13,015 13,030 13,046	56,650 56,700	56,650 56,700 56,750 56,800	13,208 13,224 13,239 13,255	11,201 11,215 11,229 11,243	13,929 13,945 13,960 13,976
50,850 50,900	50,850 50,900 50,950 51,000	11,443 11,457 11,471 11,485	9,577 9,591 9,605 9,619	12,131 12,147 12,162 12,178	53,850 53,900	53,850 53,900 53,950 54,000	12,340 12,356 12,371 12,387	10,417 10,431 10,445 10,459	13,061 13,077 13,092 13,108	56,850 56,900	56,850 56,900 56,950 57,000	13,270 13,286 13,301 13,317	11,257 11,271 11,285 11,299	13,991 14,007 14,022 14,038
51	,000	•			54	,000	•			57	,000	•		
51,050 51,100	51,050 51,100 51,150 51,200	11,499 11,513 11,527 11,541	9,633 9,647 9,661 9,675	12,193 12,209 12,224 12,240	54,050 54,100	54,050 54,100 54,150 54,200	12,402 12,418 12,433 12,449	10,473 10,487 10,501 10,515	13,123 13,139 13,154 13,170	57,050 57,100	57,050 57,100 57,150 57,200	13,332 13,348 13,363 13,379	11,313 11,327 11,341 11,355	14,053 14,069 14,084 14,100
51,250 51,300	51,250 51,300 51,350 51,400	11,555 11,569 11,583 11,597	9,689 9,703 9,717 9,731	12,255 12,271 12,286 12,302	54,250 54,300	54,250 54,300 54,350 54,400	12,464 12,480 12,495 12,511	10,529 10,543 10,557 10,571	13,185 13,201 13,216 13,232	57,250 57,300	57,250 57,300 57,350 57,400	13,394 13,410 13,425 13,441	11,369 11,383 11,397 11,411	14,115 14,131 14,146 14,162
51,450 51,500	51,450 51,500 51,550 51,600	11,611 11,625 11,639 11,653	9,745 9,759 9,773 9,787	12,317 12,333 12,348 12,364	54,450 54,500	54,450 54,500 54,550 54,600	12,526 12,542 12,557 12,573	10,585 10,599 10,613 10,627	13,247 13,263 13,278 13,294	57,450 57,500	57,450 57,500 57,550 57,600	13,456 13,472 13,487 13,503	11,425 11,439 11,453 11,467	14,177 14,193 14,208 14,224
51,650 51,700	51,650 51,700 51,750 51,800	11,667 11,681 11,695 11,709	9,801 9,815 9,829 9,843	12,379 12,395 12,410 12,426	54,650 54,700	54,650 54,700 54,750 54,800	12,588 12,604 12,619 12,635	10,641 10,655 10,669 10,683	13,309 13,325 13,340 13,356	57,650 57,700	57,650 57,700 57,750 57,800	13,518 13,534 13,549 13,565	11,481 11,495 11,509 11,523	14,239 14,255 14,270 14,286
51,850 51,900	51,850 51,900 51,950 52,000	11,723 11,737 11,751 11,767	9,857 9,871 9,885 9,899	12,441 12,457 12,472 12,488	54,850 54,900	54,850 54,900 54,950 55,000	12,650 12,666 12,681 12,697	10,697 10,711 10,725 10,739	13,371 13,387 13,402 13,418	57,850 57,900	57,850 57,900 57,950 58,000	13,580 13,596 13,611 13,627	11,537 11,551 11,565 11,579	14,301 14,317 14,332 14,348
52	2,000	1			55	,000	1			58	,000	1		
52,050 52,100	52,050 52,100 52,150 52,200	11,782 11,798 11,813 11,829	9,913 9,927 9,941 9,955	12,503 12,519 12,534 12,550	55,050 55,100	55,050 55,100 55,150 55,200	12,712 12,728 12,743 12,759	10,753 10,767 10,781 10,795	13,433 13,449 13,464 13,480	58,050 58,100	58,050 58,100 58,150 58,200	13,642 13,658 13,673 13,689	11,593 11,607 11,621 11,635	14,363 14,379 14,394 14,410
52,250 52,300	52,250 52,300 52,350 52,400	11,844 11,860 11,875 11,891	9,969 9,983 9,997 10,011	12,565 12,581 12,596 12,612	55,250 55,300 55,350	55,250 55,300 55,350 55,400	12,774 12,790 12,805 12,821	10,809 10,823 10,837 10,851	13,495 13,511 13,526 13,542	58,250 58,300	58,250 58,300 58,350 58,400	13,704 13,720 13,735 13,751	11,649 11,663 11,677 11,691	14,425 14,441 14,456 14,472
52,450 52,500	52,450 52,500 52,550 52,600	11,906 11,922 11,937 11,953	10,025 10,039 10,053 10,067	12,627 12,643 12,658 12,674	55,450 55,500	55,450 55,500 55,550 55,600	12,836 12,852 12,867 12,883	10,865 10,879 10,893 10,907	13,557 13,573 13,588 13,604	58,450 58,500	58,450 58,500 58,550 58,600	13,766 13,782 13,797 13,813	11,705 11,719 11,733 11,747	14,487 14,503 14,518 14,534
52,650 52,700	52,650 52,700 52,750 52,800	11,968 11,984 11,999 12,015	10,081 10,095 10,109 10,123	12,689 12,705 12,720 12,736	55,650 55,700	55,650 55,700 55,750 55,800	12,898 12,914 12,929 12,945	10,921 10,935 10,949 10,963	13,619 13,635 13,650 13,666	58,650 58,700	58,650 58,700 58,750 58,800	13,828 13,844 13,859 13,875	11,761 11,775 11,789 11,803	14,549 14,565 14,580 14,596
52,850 52,900	52,850 52,900 52,950 53,000	12,030 12,046 12,061 12,077	10,137 10,151 10,165 10,179	12,751 12,767 12,782 12,798	55,850 55,900	55,850 55,900 55,950 56,000	12,960 12,976 12,991 13,007	10,977 10,991 11,005 11,019	13,681 13,697 13,712 13,728	58,850 58,900	58,850 58,900 58,950 59,000	13,890 13,906 13,921 13,937	11,817 11,831 11,845 11,859	14,611 14,627 14,642 14,658

			<u>ontinued</u>		T					T				
If line 3 (taxabl income	е		And you a	are—	If line (taxab incom			And you	are—	If line (taxal incon			And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax is	s—			'	Your tax i	s—
59	,000				62	,000	•			65	,000			
59,050 59,100	59,050 59,100 59,150 59,200	13,952 13,968 13,983 13,999	11,873 11,887 11,901 11,915	14,673 14,689 14,704 14,720	62,050 62,100	62,050 62,100 62,150 62,200	14,882 14,898 14,913 14,929	12,713 12,727 12,741 12,755	15,603 15,619 15,634 15,650	65,050 65,100	65,050 65,100 65,150 65,200	15,812 15,828 15,843 15,859	13,553 13,567 13,581 13,595	16,533 16,549 16,564 16,580
59,250 59,300	59,250 59,300 59,350 59,400	14,014 14,030 14,045 14,061	11,929 11,943 11,957 11,971	14,735 14,751 14,766 14,782	62,250 62,300	62,250 62,300 62,350 62,400	14,944 14,960 14,975 14,991	12,769 12,783 12,797 12,811	15,665 15,681 15,696 15,712	65,250 65,300	65,250 65,300 65,350 65,400	15,874 15,890 15,905 15,921	13,609 13,623 13,637 13,651	16,595 16,611 16,626 16,642
59,450 59,500	59,450 59,500 59,550 59,600	14,076 14,092 14,107 14,123	11,985 11,999 12,013 12,027	14,797 14,813 14,828 14,844	62,450 62,500	62,450 62,500 62,550 62,600	15,006 15,022 15,037 15,053	12,825 12,839 12,853 12,867	15,727 15,743 15,758 15,774	65,450 65,500	65,450 65,500 65,550 65,600	15,936 15,952 15,967 15,983	13,665 13,679 13,693 13,707	16,657 16,673 16,688 16,704
59,650 59,700	59,650 59,700 59,750 59,800	14,138 14,154 14,169 14,185	12,041 12,055 12,069 12,083	14,859 14,875 14,890 14,906	62,650 62,700	62,650 62,700 62,750 62,800	15,068 15,084 15,099 15,115	12,881 12,895 12,909 12,923	15,789 15,805 15,820 15,836	65,650 65,700	65,650 65,700 65,750 65,800	15,998 16,014 16,029 16,045	13,721 13,735 13,749 13,763	16,719 16,735 16,750 16,766
59,850 59,900	59,850 59,900 59,950 60,000	14,200 14,216 14,231 14,247	12,097 12,111 12,125 12,139	14,921 14,937 14,952 14,968	62,850 62,900	62,850 62,900 62,950 63,000	15,130 15,146 15,161 15,177	12,937 12,951 12,965 12,979	15,851 15,867 15,882 15,898	65,850 65,900	65,850 65,900 65,950 66,000	16,060 16,076 16,091 16,107	13,777 13,791 13,805 13,819	16,781 16,797 16,812 16,828
60	,000				63	,000				66	,000			
60,050 60,100	60,050 60,100 60,150 60,200	14,262 14,278 14,293 14,309	12,153 12,167 12,181 12,195	14,983 14,999 15,014 15,030	63,050 63,100	63,050 63,100 63,150 63,200	15,192 15,208 15,223 15,239	12,993 13,007 13,021 13,035	15,913 15,929 15,944 15,960	66,050 66,100	66,050 66,100 66,150 66,200	16,122 16,138 16,153 16,169	13,833 13,847 13,861 13,875	16,843 16,859 16,874 16,890
60,250 60,300	60,250 60,300 60,350 60,400	14,324 14,340 14,355 14,371	12,209 12,223 12,237 12,251	15,045 15,061 15,076 15,092	63,250 63,300	63,250 63,300 63,350 63,400	15,254 15,270 15,285 15,301	13,049 13,063 13,077 13,091	15,975 15,991 16,006 16,022	66,250 66,300	66,250 66,300 66,350 66,400	16,184 16,200 16,215 16,231	13,889 13,903 13,917 13,931	16,905 16,921 16,936 16,952
60,450 60,500	60,450 60,500 60,550 60,600	14,386 14,402 14,417 14,433	12,265 12,279 12,293 12,307	15,107 15,123 15,138 15,154	63,450 63,500	63,450 63,500 63,550 63,600	15,316 15,332 15,347 15,363	13,105 13,119 13,133 13,147	16,037 16,053 16,068 16,084	66,450 66,500	66,450 66,550 66,600	16,246 16,262 16,277 16,293	13,945 13,959 13,973 13,987	16,967 16,983 16,998 17,014
60,650 60,700	60,650 60,700 60,750 60,800	14,448 14,464 14,479 14,495	12,321 12,335 12,349 12,363	15,169 15,185 15,200 15,216	63,650 63,700	63,650 63,700 63,750 63,800	15,378 15,394 15,409 15,425	13,161 13,175 13,189 13,203	16,099 16,115 16,130 16,146	66,650 66,700	66,650 66,700 66,750 66,800	16,308 16,324 16,339 16,355	14,001 14,015 14,029 14,043	17,029 17,045 17,060 17,076
60,850 60,900	60,850 60,900 60,950 61,000	14,510 14,526 14,541 14,557	12,377 12,391 12,405 12,419	15,231 15,247 15,262 15,278	63,850 63,900	63,850 63,900 63,950 64,000	15,440 15,456 15,471 15,487	13,217 13,231 13,245 13,259	16,161 16,177 16,192 16,208	66,850 66,900	66,850 66,900 66,950 67,000	16,370 16,386 16,401 16,417	14,057 14,071 14,085 14,099	17,091 17,107 17,122 17,138
61	,000				64	,000	I			67	,000			
61,050 61,100 61,150	61,050 61,100 61,150 61,200	14,572 14,588 14,603 14,619	12,433 12,447 12,461 12,475	15,293 15,309 15,324 15,340	64,050 64,100	64,050 64,100 64,150 64,200	15,502 15,518 15,533 15,549	13,273 13,287 13,301 13,315	16,223 16,239 16,254 16,270	67,050 67,100	67,050 67,100 67,150 67,200	16,432 16,448 16,463 16,479	14,113 14,127 14,141 14,155	17,153 17,169 17,184 17,200
61,250 61,300 61,350	61,250 61,300 61,350 61,400	14,634 14,650 14,665 14,681	12,489 12,503 12,517 12,531	15,355 15,371 15,386 15,402	64,250 64,300 64,350	64,250 64,300 64,350 64,400	15,564 15,580 15,595 15,611	13,329 13,343 13,357 13,371	16,285 16,301 16,316 16,332	67,250 67,300 67,350	67,250 67,300 67,350 67,400	16,494 16,510 16,525 16,541	14,169 14,183 14,197 14,211	17,215 17,231 17,246 17,262
61,450 61,500 61,550	61,450 61,500 61,550 61,600	14,696 14,712 14,727 14,743	12,545 12,559 12,573 12,587	15,417 15,433 15,448 15,464	64,450 64,500 64,550	64,450 64,500 64,550 64,600	15,626 15,642 15,657 15,673	13,385 13,399 13,413 13,427	16,347 16,363 16,378 16,394	67,450 67,500 67,550	67,450 67,500 67,550 67,600	16,556 16,572 16,587 16,603	14,225 14,239 14,253 14,267	17,277 17,293 17,308 17,324
61,650 61,700 61,750	61,650 61,700 61,750 61,800	14,758 14,774 14,789 14,805	12,601 12,615 12,629 12,643	15,479 15,495 15,510 15,526	64,650 64,700 64,750	64,650 64,700 64,750 64,800	15,688 15,704 15,719 15,735	13,441 13,455 13,469 13,483	16,409 16,425 16,440 16,456	67,650 67,700 67,750	67,650 67,700 67,750 67,800	16,618 16,634 16,649 16,665	14,281 14,295 14,309 14,323	17,339 17,355 17,370 17,386
61,850 61,900	61,850 61,900 61,950 62,000	14,820 14,836 14,851 14,867	12,657 12,671 12,685 12,699	15,541 15,557 15,572 15,588	64,850 64,900	64,850 64,900 64,950 65,000	15,750 15,766 15,781 15,797	13,497 13,511 13,525 13,539	16,471 16,487 16,502 16,518	67,850 67,900	67,850 67,900 67,950 68,000	16,680 16,696 16,711 16,727	14,337 14,351 14,365 14,379	17,401 17,417 17,432 17,448

1992 Tax Ta If line 35 (taxable income) is—		And you are—			1					1					
(taxabl	le		And you a	are—	If line (taxab incom			And you	are—	If line (taxal incon			And you a	re—	
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	
		'	Your tax is	s—				Your tax i	is—				Your tax i	s—	
68	3,000				71	,000				74	,000				
68,050 68,100	68,050 68,100 68,150 68,200	16,742 16,758 16,773 16,789	14,393 14,407 14,421 14,435	17,463 17,479 17,494 17,510	71,050 71,100	71,050 71,100 71,150 71,200	17,672 17,688 17,703 17,719	15,233 15,247 15,261 15,275	18,393 18,409 18,424 18,440	74,050 74,100	74,050 74,100 74,150 74,200	18,602 18,618 18,633 18,649	16,073 16,087 16,101 16,115	19,323 19,339 19,354 19,370	
68,250 68,300	68,250 68,300 68,350 68,400	16,804 16,820 16,835 16,851	14,449 14,463 14,477 14,491	17,525 17,541 17,556 17,572	71,250 71,300	71,250 71,300 71,350 71,400	17,734 17,750 17,765 17,781	15,289 15,303 15,317 15,331	18,455 18,471 18,486 18,502	74,250 74,300	74,250 74,300 74,350 74,400	18,664 18,680 18,695 18,711	16,129 16,143 16,157 16,171	19,385 19,401 19,416 19,432	
68,450 68,500	68,450 68,500 68,550 68,600	16,866 16,882 16,897 16,913	14,505 14,519 14,533 14,547	17,587 17,603 17,618 17,634	71,450 71,500	71,450 71,500 71,550 71,600	17,796 17,812 17,827 17,843	15,345 15,359 15,373 15,387	18,517 18,533 18,548 18,564	74,450 74,500	74,450 74,500 74,550 74,600	18,726 18,742 18,757 18,773	16,185 16,199 16,213 16,227	19,447 19,463 19,478 19,494	
68,650 68,700	68,650 68,700 68,750 68,800	16,928 16,944 16,959 16,975	14,561 14,575 14,589 14,603	17,649 17,665 17,680 17,696	71,650 71,700	71,650 71,700 71,750 71,800	17,858 17,874 17,889 17,905	15,401 15,415 15,429 15,443	18,579 18,595 18,610 18,626	74,650 74,700	74,650 74,700 74,750 74,800	18,788 18,804 18,819 18,835	16,241 16,255 16,269 16,283	19,509 19,525 19,540 19,556	
68,850 68,900	68,850 68,900 68,950 69,000	16,990 17,006 17,021 17,037	14,617 14,631 14,645 14,659	17,711 17,727 17,742 17,758	71,850 71,900	71,850 71,900 71,950 72,000	17,920 17,936 17,951 17,967	15,457 15,471 15,485 15,499	18,641 18,657 18,672 18,688	74,850 74,900	74,850 74,900 74,950 75,000	18,850 18,866 18,881 18,897	16,297 16,311 16,325 16,339	19,571 19,587 19,602 19,618	
69	,000				72	,000				75	,000	•			
69,050 69,100	69,050 69,100 69,150 69,200	17,052 17,068 17,083 17,099	14,673 14,687 14,701 14,715	17,773 17,789 17,804 17,820	72,050 72,100	72,050 72,100 72,150 72,200	17,982 17,998 18,013 18,029	15,513 15,527 15,541 15,555	18,703 18,719 18,734 18,750	75,050 75,100	75,050 75,100 75,150 75,200	18,912 18,928 18,943 18,959	16,353 16,367 16,381 16,395	19,633 19,649 19,664 19,680	
69,250 69,300	69,250 69,300 69,350 69,400	17,114 17,130 17,145 17,161	14,729 14,743 14,757 14,771	17,835 17,851 17,866 17,882	72,250 72,300	72,250 72,300 72,350 72,400	18,044 18,060 18,075 18,091	15,569 15,583 15,597 15,611	18,765 18,781 18,796 18,812	75,250 75,300	75,250 75,300 75,350 75,400	18,974 18,990 19,005 19,021	16,409 16,423 16,437 16,451	19,695 19,711 19,726 19,742	
69,450 69,500	69,450 69,500 69,550 69,600	17,176 17,192 17,207 17,223	14,785 14,799 14,813 14,827	17,897 17,913 17,928 17,944	72,450 72,500	72,450 72,500 72,550 72,600	18,106 18,122 18,137 18,153	15,625 15,639 15,653 15,667	18,827 18,843 18,858 18,874	75,450 75,500	75,450 75,500 75,550 75,600	19,036 19,052 19,067 19,083	16,465 16,479 16,493 16,507	19,757 19,773 19,788 19,804	
69,650 69,700	69,650 69,700 69,750 69,800	17,238 17,254 17,269 17,285	14,841 14,855 14,869 14,883	17,959 17,975 17,990 18,006	72,650 72,700	72,650 72,700 72,750 72,800	18,168 18,184 18,199 18,215	15,681 15,695 15,709 15,723	18,889 18,905 18,920 18,936	75,650 75,700	75,650 75,700 75,750 75,800	19,098 19,114 19,129 19,145	16,521 16,535 16,549 16,563	19,819 19,835 19,850 19,866	
69,850 69,900	69,850 69,900 69,950 70,000	17,300 17,316 17,331 17,347	14,897 14,911 14,925 14,939	18,021 18,037 18,052 18,068	72,850 72,900	72,850 72,900 72,950 73,000	18,230 18,246 18,261 18,277	15,737 15,751 15,765 15,779	18,951 18,967 18,982 18,998	75,850 75,900	75,850 75,900 75,950 76,000	19,160 19,176 19,191 19,207	16,577 16,591 16,605 16,619	19,881 19,897 19,912 19,928	
70	,000				73	,000	1			76	,000	1			
70,050 70,100	70,050 70,100 70,150 70,200	17,362 17,378 17,393 17,409	14,953 14,967 14,981 14,995	18,083 18,099 18,114 18,130	73,050 73,100	73,050 73,100 73,150 73,200	18,292 18,308 18,323 18,339	15,793 15,807 15,821 15,835	19,013 19,029 19,044 19,060	76,050 76,100	76,050 76,100 76,150 76,200	19,222 19,238 19,253 19,269	16,633 16,647 16,661 16,675	19,943 19,959 19,974 19,990	
70,250 70,300	70,250 70,300 70,350 70,400	17,424 17,440 17,455 17,471	15,009 15,023 15,037 15,051	18,145 18,161 18,176 18,192	73,250 73,300	73,250 73,300 73,350 73,400	18,354 18,370 18,385 18,401	15,849 15,863 15,877 15,891	19,075 19,091 19,106 19,122	76,250 76,300	76,250 76,300 76,350 76,400	19,284 19,300 19,315 19,331	16,689 16,703 16,717 16,731	20,005 20,021 20,036 20,052	
70,450 70,500	70,450 70,500 70,550 70,600	17,486 17,502 17,517 17,533	15,065 15,079 15,093 15,107	18,207 18,223 18,238 18,254	73,450 73,500	73,450 73,500 73,550 73,600	18,416 18,432 18,447 18,463	15,905 15,919 15,933 15,947	19,137 19,153 19,168 19,184	76,450 76,500	76,450 76,500 76,550 76,600	19,346 19,362 19,377 19,393	16,745 16,759 16,773 16,787	20,067 20,083 20,098 20,114	
70,650 70,700	70,650 70,700 70,750 70,800	17,548 17,564 17,579 17,595	15,121 15,135 15,149 15,163	18,269 18,285 18,300 18,316	73,650 73,700	73,650 73,700 73,750 73,800	18,478 18,494 18,509 18,525	15,961 15,975 15,989 16,003	19,199 19,215 19,230 19,246	76,650 76,700	76,650 76,700 76,750 76,800	19,408 19,424 19,439 19,455	16,801 16,815 16,829 16,843	20,129 20,145 20,160 20,176	
70,850 70,900	70,850 70,900 70,950 71,000	17,610 17,626 17,641 17,657	15,177 15,191 15,205 15,219	18,331 18,347 18,362 18,378	73,850 73,900	73,850 73,900 73,950 74,000	18,540 18,556 18,571 18,587	16,017 16,031 16,045 16,059	19,261 19,277 19,292 19,308	76,850 76,900	76,850 76,900 76,950 77,000	19,470 19,486 19,501 19,517	16,857 16,871 16,885 16,899	20,191 20,207 20,222 20,238	

If line 35 (taxable income) is—			And you a	are—	If line 35 (taxable income) is—			And you	are—	(taxal	If line 35 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	
		'	Your tax is	s—				Your tax is	s—				Your tax i	s—	
77	,000	T			80	,000	1			83	,000				
77,050 77,100	77,050 77,100 77,150 77,200	19,532 19,548 19,563 19,579	16,913 16,927 16,941 16,955	20,253 20,269 20,284 20,300	80,050 80,100	80,050 80,100 80,150 80,200	20,462 20,478 20,493 20,509	17,753 17,767 17,781 17,795	21,183 21,199 21,214 21,230	83,050 83,100	83,050 83,100 83,150 83,200	21,392 21,408 21,423 21,439	18,593 18,607 18,621 18,635	22,113 22,129 22,144 22,160	
77,250 77,300	77,250 77,300 77,350 77,400	19,594 19,610 19,625 19,641	16,969 16,983 16,997 17,011	20,315 20,331 20,346 20,362	80,250 80,300	80,250 80,300 80,350 80,400	20,524 20,540 20,555 20,571	17,809 17,823 17,837 17,851	21,245 21,261 21,276 21,292	83,250 83,300	83,250 83,300 83,350 83,400	21,454 21,470 21,485 21,501	18,649 18,663 18,677 18,691	22,175 22,191 22,206 22,222	
77,450 77,500	77,450 77,500 77,550 77,600	19,656 19,672 19,687 19,703	17,025 17,039 17,053 17,067	20,377 20,393 20,408 20,424	80,450 80,500	80,450 80,500 80,550 80,600	20,586 20,602 20,617 20,633	17,865 17,879 17,893 17,907	21,307 21,323 21,338 21,354	83,450 83,500	83,450 83,500 83,550 83,600	21,516 21,532 21,547 21,563	18,705 18,719 18,733 18,747	22,237 22,253 22,268 22,284	
77,650 77,700	77,650 77,700 77,750 77,800	19,718 19,734 19,749 19,765	17,081 17,095 17,109 17,123	20,439 20,455 20,470 20,486	80,650 80,700	80,650 80,700 80,750 80,800	20,648 20,664 20,679 20,695	17,921 17,935 17,949 17,963	21,369 21,385 21,400 21,416	83,650 83,700	83,650 83,700 83,750 83,800	21,578 21,594 21,609 21,625	18,761 18,775 18,789 18,803	22,299 22,315 22,330 22,346	
77,850 77,900	77,850 77,900 77,950 78,000	19,780 19,796 19,811 19,827	17,137 17,151 17,165 17,179	20,501 20,517 20,532 20,548	80,850 80,900	80,850 80,900 80,950 81,000	20,710 20,726 20,741 20,757	17,977 17,991 18,005 18,019	21,431 21,447 21,462 21,478	83,850 83,900	83,850 83,900 83,950 84,000	21,640 21,656 21,671 21,687	18,817 18,831 18,845 18,859	22,361 22,377 22,392 22,408	
78,000				81	,000				84	,000					
78,050 78,100	78,050 78,100 78,150 78,200	19,842 19,858 19,873 19,889	17,193 17,207 17,221 17,235	20,563 20,579 20,594 20,610	81,050 81,100	81,050 81,100 81,150 81,200	20,772 20,788 20,803 20,819	18,033 18,047 18,061 18,075	21,493 21,509 21,524 21,540	84,050 84,100	84,050 84,100 84,150 84,200	21,702 21,718 21,733 21,749	18,873 18,887 18,901 18,915	22,423 22,439 22,454 22,470	
78,250 78,300	78,250 78,300 78,350 78,400	19,904 19,920 19,935 19,951	17,249 17,263 17,277 17,291	20,625 20,641 20,656 20,672	81,250 81,300	81,250 81,300 81,350 81,400	20,834 20,850 20,865 20,881	18,089 18,103 18,117 18,131	21,555 21,571 21,586 21,602	84,250 84,300	84,250 84,300 84,350 84,400	21,764 21,780 21,795 21,811	18,929 18,943 18,957 18,971	22,485 22,501 22,516 22,532	
78,450 78,500	78,450 78,500 78,550 78,600	19,966 19,982 19,997 20,013	17,305 17,319 17,333 17,347	20,687 20,703 20,718 20,734	81,450 81,500	81,450 81,500 81,550 81,600	20,896 20,912 20,927 20,943	18,145 18,159 18,173 18,187	21,617 21,633 21,648 21,664	84,450 84,500	84,450 84,500 84,550 84,600	21,826 21,842 21,857 21,873	18,985 18,999 19,013 19,027	22,547 22,563 22,578 22,594	
78,650 78,700	78,650 78,700 78,750 78,800	20,028 20,044 20,059 20,075	17,361 17,375 17,389 17,403	20,749 20,765 20,780 20,796	81,650 81,700	81,650 81,700 81,750 81,800	20,958 20,974 20,989 21,005	18,201 18,215 18,229 18,243	21,679 21,695 21,710 21,726	84,650 84,700	84,650 84,700 84,750 84,800	21,888 21,904 21,919 21,935	19,041 19,055 19,069 19,083	22,609 22,625 22,640 22,656	
78,850 78,900	78,850 78,900 78,950 79,000	20,090 20,106 20,121 20,137	17,417 17,431 17,445 17,459	20,811 20,827 20,842 20,858	81,850 81,900	81,850 81,900 81,950 82,000	21,036 21,051	18,257 18,271 18,285 18,299	21,741 21,757 21,772 21,788	84,850 84,900	84,850 84,900 84,950 85,000	21,950 21,966 21,981 21,997	19,097 19,111 19,125 19,139	22,671 22,687 22,702 22,718	
79	,000	1			82	,000	1			85	,000				
79,050 79,100	79,050 79,100 79,150 79,200	20,152 20,168 20,183 20,199	17,473 17,487 17,501 17,515	20,873 20,889 20,904 20,920	82,050 82,100	82,050 82,100 82,150 82,200	21,098 21,113	18,313 18,327 18,341 18,355	21,803 21,819 21,834 21,850	85,050 85,100	85,050 85,100 85,150 85,200	22,012 22,028 22,043 22,059	19,153 19,167 19,181 19,195	22,733 22,749 22,764 22,780	
79,250 79,300	79,250 79,300 79,350 79,400	20,214 20,230 20,245 20,261	17,529 17,543 17,557 17,571	20,935 20,951 20,966 20,982	82,250	82,250 82,300 82,350 82,400	21,144 21,160 21,175 21,191	18,369 18,383 18,397 18,411	21,865 21,881 21,896 21,912	85,250 85,300	85,250 85,300 85,350 85,400	22,074 22,090 22,105 22,121	19,209 19,223 19,237 19,251	22,795 22,811 22,826 22,842	
79,450 79,500	79,450 79,500 79,550 79,600	20,276 20,292 20,307 20,323	17,585 17,599 17,613 17,627	20,997 21,013 21,028 21,044	82,450 82,500	82,450 82,500 82,550 82,600	21,206 21,222 21,237 21,253	18,425 18,439 18,453 18,467	21,927 21,943 21,958 21,974	85,450 85,500	85,450 85,500 85,550 85,600	22,136 22,152 22,167 22,183	19,265 19,279 19,293 19,307	22,857 22,873 22,888 22,904	
79,650 79,700	79,650 79,700 79,750 79,800	20,338 20,354 20,369 20,385	17,641 17,655 17,669 17,683	21,059 21,075 21,090 21,106	82,650 82,700	82,650 82,700 82,750 82,800	21,268 21,284 21,299 21,315	18,481 18,495 18,509 18,523	21,989 22,005 22,020 22,036	85,650 85,700	85,650 85,700 85,750 85,800	22,198 22,214 22,229 22,245	19,321 19,335 19,349 19,363	22,919 22,935 22,950 22,966	
79,850 79,900	79,850 79,900 79,950 80,000	20,400 20,416 20,431 20,447	17,697 17,711 17,725 17,739	21,121 21,137 21,152 21,168	82,850 82,900	82,850 82,900 82,950 83,000	21,330 21,346 21,361 21,377	18,537 18,551 18,565 18,579	22,051 22,067 22,082 22,098	85,850 85,900	85,850 85,900 85,950 86,000	22,260 22,276 22,291 22,307	19,377 19,391 19,405 19,419	22,981 22,997 23,012 23,028	

<u>1992</u>	1992 Tax Table—Continued													
If line ((taxabl income	e		And you	are—	If line (taxab incom			And you	are—	If line (taxal incon			And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax i	s—			'	Your tax i	s—			'	Your tax i	s—
86	,000				89	,000				92	,000			
86,050 86,100	86,050 86,100 86,150 86,200	22,322 22,338 22,353 22,369	19,433 19,447 19,461 19,475	23,043 23,059 23,074 23,090	89,050 89,100	89,050 89,100 89,150 89,200	23,252 23,268 23,283 23,299	20,349 20,364 20,380 20,395	23,973 23,989 24,004 24,020	92,050 92,100	92,050 92,100 92,150 92,200	24,182 24,198 24,213 24,229	21,279 21,294 21,310 21,325	24,903 24,919 24,934 24,950
86,250 86,300	86,250 86,300 86,350 86,400	22,384 22,400 22,415 22,431	19,489 19,503 19,517 19,531	23,105 23,121 23,136 23,152	89,250 89,300	89,250 89,300 89,350 89,400	23,314 23,330 23,345 23,361	20,411 20,426 20,442 20,457	24,035 24,051 24,066 24,082	92,250 92,300	92,250 92,300 92,350 92,400	24,244 24,260 24,275 24,291	21,341 21,356 21,372 21,387	24,965 24,981 24,996 25,012
86,450 86,500	86,450 86,500 86,550 86,600	22,446 22,462 22,477 22,493	19,545 19,559 19,574 19,589	23,167 23,183 23,198 23,214	89,450 89,500	89,450 89,500 89,550 89,600	23,376 23,392 23,407 23,423	20,473 20,488 20,504 20,519	24,097 24,113 24,128 24,144	92,450 92,500	92,450 92,500 92,550 92,600	24,306 24,322 24,337 24,353	21,403 21,418 21,434 21,449	25,027 25,043 25,058 25,074
86,650 86,700	86,650 86,700 86,750 86,800	22,508 22,524 22,539 22,555	19,605 19,620 19,636 19,651	23,229 23,245 23,260 23,276	89,650 89,700 89,750	89,650 89,700 89,750 89,800	23,438 23,454 23,469 23,485	20,535 20,550 20,566 20,581	24,159 24,175 24,190 24,206	92,650 92,700 92,750	92,650 92,700 92,750 92,800	24,368 24,384 24,399 24,415	21,465 21,480 21,496 21,511	25,089 25,105 25,120 25,136
86,850 86,900	86,850 86,900 86,950 87,000	22,570 22,586 22,601 22,617	19,667 19,682 19,698 19,713	23,291 23,307 23,322 23,338	89,850 89,900	89,850 89,900 89,950 90,000	23,500 23,516 23,531 23,547	20,597 20,612 20,628 20,643	24,221 24,237 24,252 24,268	92,850 92,900	92,850 92,900 92,950 93,000	24,430 24,446 24,461 24,477	21,527 21,542 21,558 21,573	25,151 25,167 25,182 25,198
87,000				90,000			93,000							
87,050 87,100	87,050 87,100 87,150 87,200	22,632 22,648 22,663 22,679	19,729 19,744 19,760 19,775	23,353 23,369 23,384 23,400	90,050 90,100	90,050 90,100 90,150 90,200	23,562 23,578 23,593 23,609	20,659 20,674 20,690 20,705	24,283 24,299 24,314 24,330	93,050 93,100	93,050 93,100 93,150 93,200	24,492 24,508 24,523 24,539	21,589 21,604 21,620 21,635	25,213 25,229 25,244 25,260
87,250 87,300	87,250 87,300 87,350 87,400	22,694 22,710 22,725 22,741	19,791 19,806 19,822 19,837	23,415 23,431 23,446 23,462	90,250 90,300	90,250 90,300 90,350 90,400	23,624 23,640 23,655 23,671	20,721 20,736 20,752 20,767	24,345 24,361 24,376 24,392	93,250 93,300	93,250 93,300 93,350 93,400	24,554 24,570 24,585 24,601	21,651 21,666 21,682 21,697	25,275 25,291 25,306 25,322
87,450 87,500	87,450 87,500 87,550 87,600	22,756 22,772 22,787 22,803	19,853 19,868 19,884 19,899	23,477 23,493 23,508 23,524	90,450	90,450 90,500 90,550 90,600	23,686 23,702 23,717 23,733	20,783 20,798 20,814 20,829	24,407 24,423 24,438 24,454	93,450 93,500	93,450 93,500 93,550 93,600	24,616 24,632 24,647 24,663	21,713 21,728 21,744 21,759	25,337 25,353 25,368 25,384
87,650 87,700	87,650 87,700 87,750 87,800	22,818 22,834 22,849 22,865	19,915 19,930 19,946 19,961	23,539 23,555 23,570 23,586	90,650 90,700	90,650 90,700 90,750 90,800	23,748 23,764 23,779 23,795	20,845 20,860 20,876 20,891	24,469 24,485 24,500 24,516	93,650 93,700	93,650 93,700 93,750 93,800	24,678 24,694 24,709 24,725	21,775 21,790 21,806 21,821	25,399 25,415 25,430 25,446
87,850 87,900	87,900 87,950	22,880 22,896 22,911 22,927	19,977 19,992 20,008 20,023	23,601 23,617 23,632 23,648	90,850 90,900	90,850 90,900 90,950 91,000	23,826 23,841	20,907 20,922 20,938 20,953	24,531 24,547 24,562 24,578	93,850 93,900	93,850 93,900 93,950 94,000	24,740 24,756 24,771 24,787	21,837 21,852 21,868 21,883	25,461 25,477 25,492 25,508
88	3,000	1			91,000					94,000				
88,050 88,100	88,050 88,100 88,150 88,200	22,942 22,958 22,973 22,989	20,039 20,054 20,070 20,085	23,663 23,679 23,694 23,710	91,050 91,100	91,050 91,100 91,150 91,200	23,888 23,903	20,969 20,984 21,000 21,015	24,593 24,609 24,624 24,640	94,050 94,100	94,050 94,100 94,150 94,200	24,802 24,818 24,833 24,849	21,899 21,914 21,930 21,945	25,523 25,539 25,554 25,570
88,250 88,300	88,250 88,300 88,350 88,400	23,004 23,020 23,035 23,051	20,101 20,116 20,132 20,147	23,725 23,741 23,756 23,772	91,250 91,300 91,350	91,250 91,300 91,350 91,400		21,031 21,046 21,062 21,077	24,655 24,671 24,686 24,702	94,250 94,300	94,250 94,300 94,350 94,400	24,864 24,880 24,895 24,911	21,961 21,976 21,992 22,007	25,585 25,601 25,616 25,632
88,450 88,500	88,450 88,500 88,550 88,600	23,066 23,082 23,097 23,113	20,163 20,178 20,194 20,209	23,787 23,803 23,818 23,834	91,450 91,500	91,450 91,500 91,550 91,600	23,996 24,012 24,027 24,043	21,093 21,108 21,124 21,139	24,717 24,733 24,748 24,764	94,450 94,500 94,550	94,450 94,500 94,550 94,600	24,926 24,942 24,957 24,973	22,023 22,038 22,054 22,069	25,647 25,663 25,678 25,694
88,650 88,700	88,650 88,700 88,750 88,800	23,128 23,144 23,159 23,175	20,225 20,240 20,256 20,271	23,849 23,865 23,880 23,896	91,650 91,700	91,650 91,700 91,750 91,800	24,074 24,089	21,155 21,170 21,186 21,201	24,779 24,795 24,810 24,826	94,650 94,700	94,650 94,700 94,750 94,800	24,988 25,004 25,019 25,035	22,085 22,100 22,116 22,131	25,709 25,725 25,740 25,756
88,850 88,900	88,850 88,900 88,950 89,000	23,190 23,206 23,221 23,237	20,287 20,302 20,318 20,333	23,911 23,927 23,942 23,958	91,850 91,900	91,850 91,900 91,950 92,000	24,151	21,217 21,232 21,248 21,263	24,841 24,857 24,872 24,888	94,850 94,900	94,850 94,900 94,950 95,000	25,050 25,066 25,081 25,097	22,147 22,162 22,178 22,193	25,771 25,787 25,802 25,818

If line 3 (taxable	е	And you are—			If line 35 (taxable income) is— And you are—			If line (taxal incon		And you are—				
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax i	s—			'	Your tax i	s—			<u>'</u>	Your tax i	s—
95	,000				97	,000				99	,000			
95,050 95,100	95,050 95,100 95,150 95,200	25,112 25,128 25,143 25,159	22,209 22,224 22,240 22,255	25,833 25,849 25,864 25,880	97,050 97,100	97,050 97,100 97,150 97,200	25,732 25,748 25,763 25,779	22,829 22,844 22,860 22,875	26,453 26,469 26,484 26,500	99,050 99,100	99,050 99,100 99,150 99,200	26,352 26,368 26,383 26,399	23,464 23,480	27,073 27,089 27,104 27,120
95,250 95,300	95,250 95,300 95,350 95,400	25,174 25,190 25,205 25,221	22,271 22,286 22,302 22,317	25,895 25,911 25,926 25,942	97,250 97,300	97,250 97,300 97,350 97,400	25,794 25,810 25,825 25,841	22,891 22,906 22,922 22,937	26,515 26,531 26,546 26,562	99,250 99,300	99,250 99,300 99,350 99,400	26,414 26,430 26,445 26,461	23,511 23,526 23,542 23,557	27,135 27,151 27,166 27,182
95,450 95,500	95,450 95,500 95,550 95,600	25,236 25,252 25,267 25,283	22,333 22,348 22,364 22,379	25,957 25,973 25,988 26,004	97,450 97,500	97,450 97,500 97,550 97,600	25,856 25,872 25,887 25,903	22,953 22,968 22,984 22,999	26,577 26,593 26,608 26,624	99,450 99,500	99,450 99,500 99,550 99,600	26,476 26,492 26,507 26,523		27,197 27,213 27,228 27,244
95,650 95,700	95,650 95,700 95,750 95,800	25,298 25,314 25,329 25,345	22,395 22,410 22,426 22,441	26,019 26,035 26,050 26,066	97,650 97,700		25,918 25,934 25,949 25,965	23,015 23,030 23,046 23,061	26,639 26,655 26,670 26,686	99,650 99,700	99,650 99,700 99,750 99,800	26,538 26,554 26,569 26,585	23,635 23,650 23,666 23,681	27,259 27,275 27,290 27,306
95,850 95,900	95,850 95,900 95,950 96,000	25,360 25,376 25,391 25,407	22,457 22,472 22,488 22,503	26,081 26,097 26,112 26,128	97,850 97,900	97,850 97,900 97,950 98,000	25,980 25,996 26,011 26,027	23,077 23,092 23,108 23,123	26,701 26,717 26,732 26,748	99,850 99,900	99,850 99,900 99,950 100,000	26,600 26,616 26,631 26,647		27,321 27,337 27,352 27,368
96	,000	•			98	,000					100,00	0 or over	— use tax r	ate schedules
96,050 96,100	96,050 96,100 96,150 96,200	25,422 25,438 25,453 25,469	22,519 22,534 22,550 22,565	26,143 26,159 26,174 26,190	98,050 98,100	98,050 98,100 98,150 98,200	26,042 26,058 26,073 26,089	23,139 23,154 23,170 23,185	26,763 26,779 26,794 26,810					
96,250 96,300	96,250 96,300 96,350 96,400	25,484 25,500 25,515 25,531	22,581 22,596 22,612 22,627	26,205 26,221 26,236 26,252	98,250 98,300	98,250 98,300 98,350 98,400	26,104 26,120 26,135 26,151	23,201 23,216 23,232 23,247	26,825 26,841 26,856 26,872					
96,450 96,500	96,450 96,500 96,550 96,600	25,546 25,562 25,577 25,593	22,643 22,658 22,674 22,689	26,267 26,283 26,298 26,314	98,450 98,500	98,450 98,500 98,550 98,600	26,166 26,182 26,197 26,213	23,263 23,278 23,294 23,309	26,887 26,903 26,918 26,934					
96,650 96,700	96,650 96,700 96,750 96,800	25,608 25,624 25,639 25,655	22,705 22,720 22,736 22,751	26,329 26,345 26,360 26,376	98,650 98,700	98,650 98,700 98,750 98,800	26,228 26,244 26,259 26,275	23,325 23,340 23,356 23,371	26,949 26,965 26,980 26,996					
96,850 96,900	96,850 96,900 96,950 97,000	25,670 25,686 25,701 25,717	22,767 22,782 22,798 22,813	26,391 26,407 26,422 26,438	98,850 98,900	98,850 98,900 98,950 99,000	26,290 26,306 26,321 26,337	23,387 23,402 23,418 23,433	27,011 27,027 27,042 27,058					

1992 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 35, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 36. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

	Trusts	nonresident alien estat	e or	Schedule X Single Taxpayers Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—					
trust— If the amount on Form 1040NR, line 35, is: Over—	But not over—	Enter on Form 1040NR, line 36	of the amount over—	If the amount on Form 1040NR, line 35, is:	But not over—	Enter on Form 1040NR, line 36	of the amount over—		
\$0	\$3,600	15%	\$0	\$0	\$21,450	15%	\$0		
3,600	10,900	\$540.00 + 28%	3,600	21,450	51,900	\$3,217.50 + 28%	21,450		
10,900		2,584.00 + 31%	10,900	51,900		11,743.50 + 31%	51,900		
	ling Sepa edule if you	rate Returns checked Filing Status —	s Box 3,		y Widows a hedule if you	and Widowers checked Filing Status	s Box 6		
If the amount on Form 1040NR, line 35, is: Over—	But not over—	Enter on Form 1040NR, line 36	of the amount over—	If the amount on Form 1040NR, line 35, is: Over—	But not over—	Enter on Form 1040NR, line 36	of the amount over—		
\$0	\$17,900	15%	\$0	\$0	\$35,800	15%	\$0		
17,900	43,250	\$2,685.00 + 28%	17,900	35,800	86,500	\$5,370.00 + 28%	35,800		

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