

# 1996



Department of the Treasury  
Internal Revenue Service

## Instructions for Form 1040NR

### U.S. Nonresident Alien Income Tax Return

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

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 40 min.; **Learning about the law or the form**, 1 hr., 41 min.; **Preparing the form**, 3 hr., 53 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 40 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. You can also call the IRS with your suggestions at 1-800-829-9043 and leave a recorded message 24 hours a day, 7 days a week. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

## General Instructions

### Changes To Note

**IRS Individual Taxpayer Identification Numbers (ITINs).**— The IRS will issue you an ITIN if you do not have a social security number (SSN) and are not eligible to get one. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN. **An incorrect or missing identifying number may increase your tax or reduce your refund.**

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

**Social Security Numbers (SSNs).**— You must include on your return the SSN (or ITIN) of each person, other than a child born in December 1996, you claim as a—

- Dependent on Form 1040NR.
- Qualifying person for the credit on **Form 2441**, Child and Dependent Care Expenses.

Please be sure to include the correct SSN (or ITIN) for that person. If you do not, at the time we process your return, we may disallow that person as a dependent and reduce or disallow any other tax benefits (such as the credit for child and dependent care expenses referred to above) based on that person.

Also, please be sure to include the correct SSN (or ITIN) for you and, if applicable, your spouse. If you do not, at the time we process your return, we may disallow the exemption(s).

**Standard Mileage Rates.**— The rate for business use has increased to 31 cents a mile. For moving expenses, the rate has increased to 10 cents a mile.

**Direct Deposit of Refund.**— This year you do not have to file an extra form to have your refund sent directly to your bank account with a U.S. financial institution in the United States. See the instructions for lines 60b–60d on page 13.

**Private Delivery Services.**— In addition to regular postal service, private delivery services (to be designated by the IRS) can be used to meet the timely mailing as timely filing and paying rule (for example, to send your tax return to the IRS). When these instructions were printed, no private delivery services had been designated. When they are, the IRS will make every effort to publicize the information.

**Tax Law Changes.**— For more details, get **Pub. 553**, Highlights of 1996 Tax Changes.

### Items To Note

**Form 1040NR-EZ.**— You may be able to use **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. Also, if married, you cannot claim an exemption for your spouse. For more details, get Form 1040NR-EZ and its instructions.

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

### 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 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 for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1996. If you do not meet either of these tests for 1996 but you meet the substantial

presence test for 1997, you may be able to choose to be treated as a resident alien for part of 1996. But you must have been physically present in the United States for at least 31 days in a row during 1996 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1995. 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 also considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions described below.

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

**Green Card Test.**— You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 1996.

**Substantial Presence Test.**— You are considered a U.S. resident if you meet the substantial presence test for 1996. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1996, and
2. 183 days during the period 1996, 1995, and 1994, counting all the days of physical presence in 1996 but only  $\frac{1}{3}$  the number of days of presence in 1995 and only  $\frac{1}{6}$  the number of days in 1994.

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

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

1. **Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:
  - a. foreign government-related individual,
  - b. teacher or trainee,
  - c. student, or
  - d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

**Note:** *Alien individuals with "Q" visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, "Q" visa holders may only exclude days of presence after September 30, 1994. "Q" visas are issued to aliens participating in certain international cultural exchange programs.*

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

**Note:** *This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.*

3. **Closer connection to foreign country.** Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1996 if you:

- a. were present in the United States for fewer than 183 days during 1996,
- b. establish that during 1996 you had a tax home in a foreign country, and
- c. establish that during 1996 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.

## Who Must File

File 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 1996. You must file 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, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you are considered engaged in a trade or business in the United States and you must file Form 1040NR (or Form 1040NR-EZ).*

2. You were a nonresident alien not engaged in a trade or business in the United States during 1996 and not all U.S. tax that you owe was withheld from your income.

3. You represent a deceased person who would have had to file Form 1040NR.
4. You represent an estate or trust that has to file Form 1040NR.

### Exception for Children Under Age 14.

— If your child was under age 14 on January 1, 1997, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$6,500, you may be able to elect to report your child's income on your return. But you must use **Form 8814, Parents' Election To Report Child's Interest and Dividends**, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

**Filing a Deceased Person's Return.**— The personal representative must file the return for a deceased person who was required to file a return for 1996. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

## When To File

**Individuals.**— If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 1996 calendar year is due by April 15, 1997.

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 1996 calendar year is due by June 16, 1997.

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

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

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

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

## Where To File

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

## Election To Be Taxed as a Resident Alien

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

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

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR.

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

may file a joint return or separate return for 1996. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

**Caution:** *Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, get **Pub. 901**, U.S. Tax Treaties, or refer to the specific treaty.*

## Dual-Status Taxpayers

**Note:** *If you elect to be taxed as a resident alien (discussed earlier), the special instructions and restrictions discussed here **do not** apply.*

### Dual-Status Tax Year

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

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

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

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

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

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

**Statements.**— Any statement you file with your return must show your name, address, and identifying number (defined

on page 5). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

### Income Subject to Tax for Dual-Status Year

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

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

### Restrictions for Dual-Status Taxpayers

**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 earlier, 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. If married, you may not use the *Single* Tax Table column or Tax Rate Schedule.

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

national; or a student or business apprentice from India. See Pub. 519.

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

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

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

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. Next to line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Form 8615 on line 37 and the tax on the noneffectively connected income on line 44.

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

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

**When filing Form 1040**, show the total tax withheld on line 52. Enter amounts from the attached statement (Form 1040NR, lines 50, 56a, 56b, 57a, and 57b) to the left of line 52 and identify and include in the amount on line 52.

**When filing Form 1040NR**, show the total tax withheld on lines 50, 56a, 56b, 57a, and 57b. Enter the amount from the attached statement (Form 1040, line 52) to the left of line 50 and identify and include in the amount on line 50.

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

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 58. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens.

## How To Report Income on Form 1040NR

### Community Income

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

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

Get **Pub. 555**, Community Property, for more details.

### Kinds of Income

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

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. Report it on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.
2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 44. Pub. 519 describes this income more fully.  
**Note:** Use line 47 to report the 4% tax on U.S. source gross transportation income.
3. Income exempt from U.S. tax. Complete items L and M on page 5 of Form 1040NR and line 22 if applicable.

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

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the United States and as if the gain or loss were effectively connected with the conduct of that trade or business. Losses of individuals shall be taken into

account only to the extent they would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 43.

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

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

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

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

- **Land and unsevered natural products of the land**, such as growing crops and timber, and mines, wells, and other natural deposits.
- **Improvements on land**, including buildings, other inherently permanent structures, and structural components of these.
- **Personal property associated with the use of real property**, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Pub. 519 for exceptions.

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

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

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

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

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

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

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

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

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

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

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

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

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

### Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S.

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

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

## Special Rules For Former U.S. Citizens And Former Long-Term U.S. Residents

Recent amendments to section 877 may affect your tax liability if you are a former citizen or former long-term resident of the United States. You are a former long-term resident if you were a lawful permanent resident of the United States (i.e., you had a green card) for at least 8 out of the 15 consecutive tax years ending with the year your residency ended. In determining if you are a former long-term resident, do not count any year that you were treated as a resident of another country under a tax treaty and did not waive treaty benefits.

If you were a former citizen or former long-term resident and you relinquished your citizenship or terminated your residency after February 5, 1995, you are subject to the provisions of section 877 on your U.S. source income if one of the principal purposes of your action was to avoid U.S. taxes.

You are considered to have tax avoidance as a principal purpose if (1) your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000, or (2) your net worth on the date of your action was \$500,000 or more.

Although there are exceptions to these rules, you will qualify for an exception only if you have obtained a ruling from the IRS that your renunciation of U.S. citizenship or termination of U.S. residency did not have as one of its principal purposes the avoidance of U.S. tax. For more details about these exceptions, see sections 877(c) and 877(e).

If the rules of section 877 apply to you, you are subject to tax on U.S. source income and gains on either (1) a net basis at the graduated rates applicable to individuals with allowable deductions, or (2) a gross basis at a rate of 30% under the rules of section 871(a). See Chapter 4 of Pub. 519 for more details on the tax imposed under section 871(a).

If you have items of U.S. source income that are subject to tax under section 871(a), you will be taxed at a rate of 30% on your **gross** income only if this tax exceeds a tax at the regular graduated rates on your **net** income. If the 30% tax on your gross income exceeds the graduated tax on your net income, report those items on the appropriate lines on page 4 of Form 1040NR. If the graduated tax on your net income exceeds the 30% tax on your gross income, report your income on the appropriate lines on page 1 of Form 1040NR and attach a statement describing the items and amounts of income that are subject to tax by reason of section 877.

If you have other items of U.S. source income that are not subject to tax under section 871(a), you will be taxed on a net basis at the regular graduated rates applicable to individuals. Report this income on the the appropriate lines on page 1 of Form 1040NR.

For purposes of computing the tax due under section 877, the following items of income are treated as U.S. source:

1. Gains on the sale or exchange of personal property located in the United States.
2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States, U.S. persons, a state or political subdivision thereof, and the District of Columbia.
3. Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of section 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior to the date of renunciation of U.S. citizenship or termination of residency.

For information regarding reporting requirements, see Pub. 519.

## Line Instructions for Form 1040NR

### Name, Identifying Number, and Address

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

**Identifying Number.**— If you are an individual, you are generally required to enter your social security number (SSN). Apply for your SSN using **Form SS-5**, which you can get at Social Security

Administration (SSA) offices. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an ITIN. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN.

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

An incorrect or missing identifying number may increase your tax or reduce your refund.

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

**Foreign Address.**— Enter the information in the following order: city, province or state, and country. **Do not** abbreviate the country name. Include the postal code where applicable.

## Filing Status

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

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

If your spouse died in 1996, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1996.

**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** of the following tests 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 1996.
  3. You lived apart from your spouse during the last 6 months of 1996.
  4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1996.
  5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules for **Children of Divorced or Separated Parents** on page 6.
- Line 6—Qualifying Widow(er) With Dependent Child.**— You may check the box on line 6 and use joint return tax rates for 1996 if **all seven** of the following apply.

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. national.
2. Your spouse died in 1994 or 1995 and you did not remarry in 1996.
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 1996. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You paid over half the cost of keeping up your home.
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
7. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

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## Exemptions

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

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

**Line 7b—Spouse.**— If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 1996.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 1996. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file **Form W-7** with the IRS to apply for an ITIN. See page 5 for additional information.

**Line 7c—Dependents.**— Only residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. nationals may claim exemptions for their dependents. If you were a resident of Canada or Mexico, or a U.S. national (American Samoan), 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 an exemption for any of your children who lived with you in the United States at some time during 1996.

You can take an exemption for each of your dependents who was alive during some part of 1996. This includes a baby **born** in 1996 or a person who **died** in 1996.

If you have **more than five** dependents, attach a statement to your return with the required information.

**Line 7c, Column (2).** You must enter each dependent's identifying number (SSN or ITIN) unless he or she was born in December 1996 or was born and died in 1996. If you do not enter the correct identifying number, at the time we process your return, we may disallow the exemption claimed for the dependent. If your dependent was born in December 1996 and does not have an identifying number, enter "12/96" in column (2). If your dependent was born and died in 1996 and did not have an identifying number, enter "Died" in column (2).

You should apply for an identifying number (SSN or ITIN) for your dependent in time to receive it before your return is due. If your dependent does not have an identifying number by the date your return is due, see **Extension of Time To File** on page 2.

**Line 7c, Column (4).** Enter the number of months your dependent lived with you in 1996. Count temporary absences such as for school or vacation as time lived in your home. If your dependent was born or died in 1996, enter "12" in this column.

**Children Who Did Not Live With You Due to Divorce or Separation.** If you are claiming a child who did not live with you under the rules for **Children of Divorced or Separated Parents** below, attach **Form 8332** or similar statement to your return. But see **Exception** below. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition, such as payment of support, you may attach a copy of certain pages from the decree or agreement instead. Get **Pub. 504**, Divorced or Separated Individuals, for details.

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

**Exception.** You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim this child as your dependent.

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

**Children of Divorced or Separated Parents.** The parent who had custody of a child for most of the year (**the custodial parent**) can generally claim the child as a dependent if both parents together paid over half of the child's support. This general rule also applies to parents who lived apart 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 claim the child as a dependent if both parents together paid over half of the child's support and **either 1 or 2** below applies:

1. The custodial parent signs **Form 8332** or a similar statement agreeing not to claim the child's exemption for 1996, or
2. A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can claim the child as a dependent and he or she gave at least \$600 for the child's support in 1996. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the child as a dependent.

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## Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. 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.

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

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

**Line 8—Wages, Salaries, Tips, etc.**— Enter the total of your effectively connected wages, salaries, tips, etc. But, **do not** include amounts exempted under a tax treaty and reported in Item M on page 5 of Form 1040NR. Also include in this total:

- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1. Get **Pub. 531**, Reporting Tip Income, for more details.

**Caution:** *You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 45.*

- **Dependent care benefits**, which should be shown in box 10 of your W-2

form(s). But first complete **Form 2441**, Child and Dependent Care Expenses, to see if you may exclude part or all of the benefits.

• **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form and the "Deferred Compensation" box in box 15 should be checked. If the total amount you deferred for 1996 under **all** plans was more than \$9,500, include the excess on line 8. 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, for details.

**Caution:** You may **not** deduct the amount deferred. It is not included as income in box 1 of your W-2 form.

• **Corrective distributions** shown on **Form 1099-R** of (1) excess salary deferrals and (2) excess contributions to a retirement plan. But do not include distributions from an IRA on line 8. Instead, report them on lines 16a and 16b.

• **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other pensions shown on **Form 1099-R** (other than payments from an IRA) are reported on lines 17a and 17b.

**Missing or Incorrect Form W-2.** If you do not get a Form W-2 by January 31, 1997, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

Interest credited in 1996 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1996 income. For details, get **Pub. 550**, Investment Income and Expenses.

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

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

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

**Nontaxable Distributions.** Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. **Line 11—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.**—

**Tip:** None of your refund is taxable if, in the year you paid the tax, you **did not** itemize deductions.

If you received a refund, credit, or offset of state or local income taxes in 1996, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1996 estimated state or local income tax, the amount applied is treated as received in 1996.

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

**Line 12—Scholarship and Fellowship Grants.**— If you received a scholarship or fellowship, part or all of it may be taxable.

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

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 29. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 12. But **do not** include amounts exempted under a tax treaty and reported in item M on page 5 of **Form 1040NR**. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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

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

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

**Line 14—Capital Gain or (Loss).**— See the Instructions for **Schedule D (Form 1040)**. Enter the effectively connected gain or (loss) from Schedule D. You may need **Pub. 544**, Sales and Other Dispositions of Assets. But if you received **capital gain distributions** and do not need Schedule D for other capital transactions, enter those distributions on line 14. Write "**CGD**" on the dotted line next to line 14.

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.

**Note:** Your tax may be less if you can use the **Capital Gain Tax Worksheet** on page 11. You can use it if your taxable income (**Form 1040NR**, line 36) is **more than \$48,450** if you checked filing status box 3, 4, or 5; **\$58,150** if you checked filing status box 1 or 2; or **\$96,900** if you checked filing status box 6.

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

**Lines 16a and 16b—IRA Distributions.**— You should receive a **Form 1099-R** showing the amount of the distribution from your individual retirement arrangement (IRA). Leave line 16a blank and enter the total distribution on line 16b.

**Exception:** **Do not** enter your total IRA distribution on line 16b if **either 1 or 2** below applies.

1. You made nondeductible contributions to any of your IRAs for 1996 or an earlier year. Instead, get **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a. If you made nondeductible contributions for 1996, also get **Pub. 590**, Individual Retirement Arrangements (IRAs).

2. You rolled your IRA distribution over into another IRA. Enter the total distribution on line 16a. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if **1** above also applies, use **Form 8606** to figure the taxable part.

**Caution:** You may have to pay an additional tax if (1) you received an early distribution from your IRA and the total distribution was not rolled over, (2) you received a distribution in excess of \$155,000, or (3) you were born before

July 1, 1925, and received less than the minimum required distribution. See the instructions for line 46 for details.

**Lines 17a and 17b—Pensions and Annuities.**— Use lines 17a and 17b to report effectively connected pension and annuity payments you received, including payments (distributions) from retirement plans, life insurance annuity contracts, profit-sharing plans, and employee-savings plans. See page 9 for details on rollovers and lump-sum distributions. But if this income is not effectively connected with your U.S. trade or business, report it on line 70.

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

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions of excess salary deferrals or excess contributions to retirement plans.

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 you received. Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld.

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

1. You did not contribute to the cost of your pension or annuity, or
2. You got your entire cost back tax free before 1996.

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

**Partially Taxable Pensions and Annuities.** If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, Pension General Rule. However, if your annuity starting date (defined below) was **after** July 1, 1986, and **before** November 19, 1996, you may be able to use the Simplified General Rule, explained below. If your annuity

starting date was **after** November 18, 1996, **do not** use these instructions to figure the taxable part of your pension or annuity. Instead, see Pub. 575 or **Pub. 721**, Tax Guide to U.S. Civil Service Retirement Benefits.

You can ask the IRS to figure the taxable part for you for a \$50 fee. For details, see Pub. 939.

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

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

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

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

1. Your annuity starting date (defined above) was **after** July 1, 1986, and **before** November 19, 1996.
2. The payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
3. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
4. At the time the pension or annuity payments began, either you were under age 75 or the number of years of guaranteed payments was fewer than 5.

If all four apply, use the worksheet on this page to figure the taxable part of your pension or annuity. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

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

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

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

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

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

**Note:** *Do not use this worksheet if your annuity starting date (see this page) was after November 18, 1996. Instead, see Pub. 575 (Pub. 721 for U.S. Civil Service retirement).*

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

	Enter:		
55 and under	300	}	. . . . . 3. _____
56–60	260		
61–65	240		
66–70	170		
71 and older	120		

4. Divide line 2 by line 3 . . . . . 4. \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . 5. \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986 . . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 2 . . . . . 7. \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 . . . . . 8. \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R . . . . . 9. \_\_\_\_\_

**Note:** *If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 1996 on Form 1040NR, line 17a.*

for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the amount you enter on line 2 of the worksheet on page 8. Do this even if the Form 1099-R shows a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount.

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

**Caution:** *The death benefit exclusion was repealed for individuals who died after August 20, 1996.*

**Rollovers.** A rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan. Use lines 17a and 17b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA.

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R**. From the total on line 17a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount that was rolled over either directly or within 60 days of receiving the distribution. Enter the remaining amount, even if zero, on line 17b.

Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

**Lump-Sum Distributions.** If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you (1) received an early distribution from a qualified retirement plan and the total amount was not rolled over, or (2) received a distribution in excess of \$155,000 from a qualified retirement plan. For details, see the instructions for line 46.

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

**Tip:** *You may pay less tax on the distribution if you were at least age 59½ on the date of the distribution, 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 either age 59½ or older on the date of death or was born before 1936. For details, see **Form 4972**.*

#### **Line 20—Unemployment Compensation.—**

**Tip:** *If you expect to receive unemployment compensation in 1997, you may ask the state unemployment office to withhold Federal income tax from those payments.*

You should receive a **Form 1099-G** showing the total unemployment compensation amount paid to you in 1996.

If you received an overpayment of unemployment compensation in 1996 and you repaid any of it in 1996, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 1996, you repaid unemployment compensation that you reported in an earlier year, see **Repayments in Pub. 525, Taxable and Nontaxable Income**, for details on how to report the repayment.

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

Examples of income to report on line 21 are:

- Repayments of expenses you deducted in an earlier year if they reduced your tax.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.
- Recapture of clean-fuel vehicle deduction. See **Pub. 535, Business Expenses**.

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 1996, include it as a negative amount in parentheses on line 21. Attach a statement showing how you figured the amount. Get **Pub. 536, Net Operating Losses**, for more details.

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

## **Adjustments**

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

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

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

**Special Rule for Married Individuals.** If you checked filing status box 3, 4, or 5 and you were not covered by a retirement

plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 1996.

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

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

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

**Line 25—Moving Expenses.—** Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

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

**Line 26—Self-Employed Health Insurance Deduction.—** If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 1996, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For more details, get **Pub. 535, Business Expenses**.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet on page 10 to figure the amount you can deduct.

**Line 27—Keogh & Self-Employed SEP Plans.—** If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or Simplified Employee Pension (SEP) on line 27. Deduct payments for your employees on **Schedule C or F (Form 1040)**. Get **Pub. 560, Retirement Plans for the Self-Employed**, for more details, including limits on the amount you can deduct. If you are deducting payments to a SEP, be sure to check the box on line 27.

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

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

1. Enter total payments made in 1996 for health insurance coverage for 1996 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by 30% (.30) . . . . . 2. \_\_\_\_\_
3. Enter your net profit and any other earned income\* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 27 . . . . . 3. \_\_\_\_\_
4. **Self-employed health insurance deduction.** Enter the **smaller** of line 2 or line 3 here and on Form 1040NR, line 26 . . . . . 4. \_\_\_\_\_

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

**Line 29—Scholarship and Fellowship Grants Excluded.**— If you were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, etc.). **Do not** include any amount shown on line 22.

**Line 30.**— Include in the total on line 30 any of the following adjustments that are **related to your effectively connected income**. On the dotted line next to line 30, enter the amount of your deduction and identify it as indicated.

**Qualified Performing Artists.** Include on line 30 your performing-arts-related expenses from line 10 of **Form 2106**, Employee Business Expenses, or line 6 of **Form 2106-EZ**, Unreimbursed Employee Business Expenses. Identify as "QPA."

**Reforestation Amortization.** If you can claim this deduction and you do not have to file **Schedule C, C-EZ, or F (Form 1040)** for this activity, include your deduction on line 30. Identify as "RFST."

**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 on line 30 the amount you repaid in 1996. Identify as "Sub-pay TRA." Or, you may be able to claim a credit against your tax instead. Get **Pub. 525** for more details.

**Contributions to Section 501(c)(18) Pension Plans.** The amount you contributed should be identified with code **H** in box 13 of your W-2 form. You may deduct this amount subject to the limits explained on page 7 for **excess salary deferrals**. Identify as "501(c)(18)."

**Deduction for Clean-Fuel Vehicles.** If you placed a vehicle in service in 1996 that uses a clean-burning fuel, you may be able to take this deduction. For details, get **Pub. 535**, Business Expenses. But if part of your deduction is claimed on **Schedule C, C-EZ, E, or F (Form 1040)**, subtract that part from your total deduction and include only the balance on line 30. Identify as "Clean-Fuel."

**Line 31—Adjusted Gross Income.**— If line 31 is less than zero, you may have a net operating loss that you can carry to

another tax year. If you carry the loss back to earlier years, see **Form 1045**, Application for Tentative Refund. For more details, get **Pub. 536**, Net Operating Losses.

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

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

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

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

1. Is the amount on Form 1040NR, line 32, more than the dollar amount shown on line 4 below for your filing status?  
**No. Stop.** Multiply \$2,550 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 35.  
**Yes.** Go to line 2.
2. Multiply \$2,550 by the total number of exemptions claimed on Form 1040NR, line 7d . . . . . 2. \_\_\_\_\_
3. Enter the amount from Form 1040NR, line 32. . . . . 3. \_\_\_\_\_
4. Enter \$117,950 (\$88,475 if you checked filing status box 3, 4, or 5; \$176,950 if you checked filing status box 6) . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If zero or less, **stop**; enter the amount from line 2 above on Form 1040NR, line 35 . . . . . 5. \_\_\_\_\_  
**Note:** *If line 5 is more than \$122,500 (more than \$61,250 if you checked filing status box 3, 4, or 5), stop; you cannot take a deduction for exemptions. Enter -0- on Form 1040NR, line 35.*
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) . . . . . 6. \_\_\_\_\_
7. Multiply line 6 by 2% (.02) and enter the result as a decimal amount . . . . . 7. \_\_\_\_\_
8. Multiply line 2 by line 7 . . . . . 8. \_\_\_\_\_
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 35 . . . . . 9. \_\_\_\_\_

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

If you file as an **individual**, multiply \$2,550 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see Pub. 519.) But use the worksheet below to figure the amount, if any, to enter on line 35 if your adjusted gross income from line 32 is more than \$88,475 (\$117,950 if you checked filing status box 1 or 2; \$176,950 if you checked filing status box 6).

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

**Line 37—Tax.**— Use one of the following methods to figure your tax. Also, include on line 37 any tax from **Form 4972**, Tax on Lump-Sum Distributions, and **Form 8814**, Parents' Election To Report Child's Interest and Dividends. Be sure to check the appropriate box.

**Tax Table.** If your taxable income (line 36) is less than \$100,000, you **must** use the Tax Table to find your tax unless you are required to use **Form 8615** or you use the **Capital Gain Tax Worksheet** on page 11. The Tax Table starts on page 18. Be sure you use the correct column. If you checked filing status box 3, 4, or 5,

you must use the *Married filing separately* column.

**Tax Rate Schedules.** You must use the Tax Rate Schedules on page 30 to figure your tax if your taxable income is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or you use the **Capital Gain Tax Worksheet**.

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

**Form 8615.** You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1997, and who had more than \$1,300 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, 1996, do not use Form 8615 to figure the child's tax.

**Credits**

**Line 38—Credit for Child and Dependent Care Expenses.**— You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent who could not care for himself or herself. But to do so, the care must have been provided so that you could work or look for work and you must have had effectively connected income from a job or through self-employment. For details, see the Instructions for **Form 2441**.

**Line 39—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 40—Other Credits.**— Include in the total on line 40 any of the following credits and check the appropriate box. If box **d** is checked, also enter the form number. To see if you can take the credit, get the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, get **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, get **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 1996, get **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have

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

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

You checked filing status box: AND		Form 1040NR, line 36, is over:	You checked filing status box: AND		Form 1040NR, line 36, is over:
1 or 2		\$58,150	3, 4, or 5		\$48,450
6		\$96,900			

1. Enter the amount from Form 1040NR, line 36 . . . . . **1.** \_\_\_\_\_
2. If you are filing Schedule D, enter the **smaller** of Schedule D, line 17 or line 18. Otherwise, enter the capital gain distributions reported on Form 1040NR, line 14 . . . . . **2.** \_\_\_\_\_
3. If you are filing Form 4952, enter the amount from Form 4952, line 4e . . . . . **3.** \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, **stop**; you **cannot** use this worksheet to figure your tax. Instead, use the Tax Table or Tax Rate Schedules, whichever applies . . . . . **4.** \_\_\_\_\_
5. Subtract line 4 from line 1 . . . . . **5.** \_\_\_\_\_
6. Enter \$24,000 (\$20,050 if you checked filing status box 3, 4, or 5; \$40,100 if you checked filing status box 6) . . . . . **6.** \_\_\_\_\_
7. Enter the **greater** of line 5 or line 6 . . . . . **7.** \_\_\_\_\_
8. Subtract line 7 from line 1 . . . . . **8.** \_\_\_\_\_
9. Figure the tax on the amount on line 7. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . . **9.** \_\_\_\_\_
10. Multiply line 8 by 28% (.28) . . . . . **10.** \_\_\_\_\_
11. Add lines 9 and 10 . . . . . **11.** \_\_\_\_\_
12. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . . **12.** \_\_\_\_\_
13. **Tax.** Enter the **smaller** of line 11 or line 12 here and on Form 1040NR, line 37 . . . . . **13.** \_\_\_\_\_

rental property. Get **Form 3800** or **Pub. 334**, Tax Guide for Small Business.

• Empowerment zone employment credit. Get **Form 8844**.

**Line 41.**— If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take the **nonconventional source fuel credit**. If you can, attach a schedule showing how you figured the credit. Include the credit in the total for line 41. Enter the amount and "FNS" next to line 41.

**Other Taxes**

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

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

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

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

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

**Adjustments and Preferences:**

1. Accelerated depreciation.
2. Income from incentive stock options.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling, circulation, research, experimental, or mining exploration/development costs.
5. Amortization of pollution-control facilities or depletion.
6. Income or (loss) from tax-shelter farm activities or passive activities.
7. Percentage-of-completion income from long-term contracts.
8. Installment sale income.

**Note:** *Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040NR, line 32, exceeds the child's earned income by more than \$1,300.*

**Line 45—Social Security and Medicare Tax on Tip Income Not Reported to Employer.**

— If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR, line 8.

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

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

**Line 46—Tax on Qualified Retirement Plans, Including IRAs.**— If any of the following apply, get **Form 5329** and its instructions to see if you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) a qualified retirement plan (including your IRA), (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
2. You made excess contributions to your IRA.
3. You were born before July 1, 1925, and did not take the minimum required distribution from your qualified retirement plan.
4. You received a distribution in excess of \$155,000 from a qualified retirement plan.

**Exception.** If only item 1 above applies to you and distribution code 1 is shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 46. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 46 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

**Line 47—Transportation Tax.**

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

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

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

2. Substantially all of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of business in the United States. See sections 887 and 863 for rules, definitions, and exceptions.

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

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

**Line 48—Household Employment Taxes.**— If any of the following apply, get **Schedule H (Form 1040)** and its instructions to see if you owe these taxes.

1. You paid **any one** household employee (defined below) cash wages of \$1,000 or more in 1996.
2. You withheld Federal income during 1996 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees.

**Tip:** *For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1996 and was a student.*

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

**Line 49—Total Tax.**— Include in the total on line 49 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 49, enter the amount of the tax and identify it as indicated.

**Recapture of the following credits.**

- Investment credit (get **Form 4255**). Identify as "ICR."
- Low-income housing credit (get **Form 8611**). Identify as "LIHCR."
- Qualified electric vehicle credit (get **Pub. 535**). Identify as "QEVCR."
- Indian employment credit. Identify as "IECR."

**Recapture of Federal Mortgage Subsidy.** If you sold your home in 1996 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, get **Form 8828**. Identify as "FMSR."

**Section 72(m)(5) Excess Benefits Tax (get Pub. 560).** Identify as "Sec. 72(m)(5)."

**Uncollected Employee Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance.**

This tax should be shown in box 13 of your Form W-2 with codes **A** and **B** or **M** and **N**. Identify as "UT."

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

**Tax on Accumulation Distribution of Trusts.** Enter the amount from **Form 4970** and identify as "ADT."

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## Payments

**Line 50—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 50. The amount of Federal income tax withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 50 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R. Also, include in the total for line 50 any tax withheld on scholarship or fellowship grants from Form 1042-S.

If you received a 1996 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 50. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms.

**Line 51—1996 Estimated Tax Payments.**

— Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1996. Include any overpayment from your 1995 return that you applied to your 1996 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 1996 and the name and social security number or ITIN under which you made the payments.

**Line 52—Amount Paid With Form 4868 (Request for Extension).**— If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form. Also, include any amounts paid with **Form 2688**.

**Line 53—Excess Social Security and RRTA Tax Withheld.**— If you had more than one employer for 1996 and your total wages were over \$62,700, too much social security tax may have been withheld. If you had more than one

PAUL MAPLE  
LILIAN MAPLE  
123 Main Street  
Anyplace, NY 10000

1234  
15-0000/0000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

ANYPLACE BANK  
Anyplace, NY 10000

For \_\_\_\_\_

Routing Number (line 60b) 250250025  
Account Number (line 60d) 20202086

1234

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

railroad employer for 1996 and your total compensation was over \$46,500, too much railroad retirement (RRTA) tax may have been withheld. For details, including how to figure the amount to enter on line 53, get **Pub. 505**, Tax Withholding and Estimated Tax.

**Line 54—Other Payments.**— Check the box(es) on line 54 to report any credit from **Form 2439**, Notice to Shareholder of Undistributed Long-Term Capital Gains, or **Form 4136**, Credit for Federal Tax Paid on Fuels.

**Line 55—Credit for Amount Paid With Form 1040-C.**— Enter any amount you paid with Form 1040-C for 1996.

**Lines 56a and 56b—U.S. Tax Withheld at Source.**— Enter on line 56a the amount you show on line 74. Enter on line 56b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805**, or similar form.

**Lines 57a and 57b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.**— Enter on line 57a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 57b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**.

## Refund

**Line 59—Amount Overpaid.**— If line 59 is under \$1, we will send a refund only on written request.

**Tip:** If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **1997 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 16.

**Lines 60b through 60d—Direct Deposit of Refund.**— Complete lines 60b through 60d if you want us to directly deposit the amount shown on line 60a into your account at a U.S. bank or other financial institution in the United States instead of sending you a check.

### Why Use Direct Deposit?

- You get your refund faster.
- Payment is more secure—there is no check to get lost.

- More convenient. No trip to the bank to deposit your check.

- Saves tax dollars. A refund by direct deposit costs less than a check.

**Tip:** You can check with your financial institution to get the correct routing number and account number.

**Line 60b.** The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead. Using the sample check above, the routing number is 250250025.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

**Line 60d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086.

**Line 61—Applied to 1997 Estimated Tax.**— Enter on line 61 the amount, if any, of the overpayment on line 59 you want applied to your estimated tax for 1997. This election cannot be changed later.

## Amount You Owe

**Line 62—Amount You Owe.**— Include any estimated tax penalty from line 63 in the amount you enter on line 62.

Make your check or money order payable to the Internal Revenue Service for the full amount due. **Do not send cash.** Write "1996 Form 1040NR," your name, address, and SSN or ITIN on your payment. You do not have to pay if line 62 is under \$1.

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

**Tip:** You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments

for 1997. See **1997 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 16.

**Installment Payments.** If you cannot pay the full amount shown on line 62 when you file, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

**Line 63—Estimated Tax Penalty.**— You may owe this penalty if:

- Line 62 (minus line 48) is at least \$500 and it is more than 10% of the tax shown on your return, or

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

**Figuring the Penalty.** If you choose to figure the penalty yourself, get **Form 2210** (or **Form 2210-F** for farmers and fishermen) to see if you owe the penalty. If so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Enter the penalty on Form 1040NR, line 63. Add the penalty to any tax due and enter the total on line 62. If you are due a refund, subtract the penalty from the overpayment you show on line 59. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

Because Form 2210 is complicated, if you want you can leave line 63 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

## Signature

See **Reminders** on page 16 after you complete pages 3, 4, and 5 of the form.

## Instructions for Schedule A, Itemized Deductions

### State and Local Income Taxes

#### Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 1996 on income connected with a U.S. trade or business. If, during 1996, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

## Gifts to U.S. Charities

### Lines 4 Through 7

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

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

#### Contributions You MAY Deduct.—

Contributions may be in cash (keep canceled 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 do not deduct any amounts that were repaid to you.

**Gifts From Which You Benefit.** If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you may generally only deduct the amount that is more than the value of the benefit. For example, if you paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40, you may deduct only \$30. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, get **Pub. 526**, Charitable Contributions.

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

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

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

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

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

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

#### You MAY NOT Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
  - Political contributions.
  - Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
  - Cost of raffle, bingo, or lottery tickets.
  - Cost of tuition.
  - Value of your time or services.
  - Value of blood given to a blood bank.
  - The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
  - Gifts to individuals and groups that are run for personal profit.
  - Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian and Mexican charities. See Pub. 526 for details.
  - Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
  - Gifts to groups whose purpose is to lobby for changes in the laws.
  - Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
  - Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Line 4.—** Enter the total contributions you made in cash or by check (including out-of-pocket expenses).
- Line 5.—** Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

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

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

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, 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, you gave less than your entire interest in the property, or you made a "qualified conservation contribution," your records should contain additional information. See Pub. 526 for details.*

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

## Casualty and Theft Losses

### Line 8

Complete and attach **Form 4684**, Casualties and Thefts, to figure the amount to enter on line 8.

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

You may deduct nonbusiness casualty or theft losses only to the extent that—

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

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

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

For information on Federal disaster area losses, see **Pub. 547**, Casualties, Disasters, and Thefts.

### Job Expenses and Most Other Miscellaneous Deductions

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

**Pub. 529**, Miscellaneous Deductions, discusses the types of expenses that may and may not be deducted.

Examples of expenses you may **not** deduct are:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

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

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

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

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

Examples of expenses to include on line 9 are:

- Travel, transportation, meal or entertainment expenses.
- Union dues.

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms required by your employer, 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.
- Certain business use of part of your home. For details, including limits that apply, get **Pub. 587**, Business Use of Your Home.

• Certain educational expenses. For details, get **Pub. 508**.

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

**Line 11.**— Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any personal expenses. List the type and amount of each expense on the dotted lines next to line 11. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 11.

Examples of expenses to include on line 11 are:

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

### Other Miscellaneous Deductions

#### Line 16

List the type and amount of each expense on the dotted lines next to line 16. Enter one total on line 16. 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% limit, see Pub. 529.

### Total Itemized Deductions

#### Line 17

If the amount on Form 1040NR, line 32, is over \$117,950 (over \$58,975 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet below to figure the amount to enter on line 17.

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

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

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

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

The following list gives only a general idea of what income to report on page 4, but only to the extent the amount received is not effectively connected with the

#### Itemized Deductions Worksheet—Line 17 (keep for your records)

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . . . .	1. _____
2. Enter the amount on Schedule A, line 8 . . . . .	2. _____
3. Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 17 . . . . .	3. _____
4. Multiply line 3 above by 80% (.80) . . . . .	4. _____
5. Enter the amount from Form 1040NR, line 32 . . . . .	5. _____
6. Enter \$117,950 (\$58,975 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, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 17 . . . . .	7. _____
8. Multiply line 7 above by 3% (.03) . . . . .	8. _____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9. _____
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17. . . . .	10. _____

conduct of a trade or business in the United States.

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

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

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

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

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

4. Capital gains in excess of capital losses from U.S. sources during 1996. Include these gains only if you were in the United States at least 183 days during 1996. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

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

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

**Note:** *Effective January 1, 1996, residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 73 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 73, column (d).*

**Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security).**— Eighty-five percent of the U.S. social security and equivalent railroad retirement benefits you received are taxable. This amount is treated as U.S. source income not

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

By January 31, 1997, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1996, and the amount of any benefits you repaid in 1996. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 85% of the total amount from box 5 of **ALL** your Forms SSA-1042S and Forms RRB-1042S on line 71 of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

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

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## Other Information (Page 5)

### Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

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## 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 the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

### Paid Preparers Must Sign Your Return.

Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

### Address Change

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

If you are expecting a refund, also notify the post office serving your old address. You will receive your check faster this way. Please be sure to write your identifying number (defined on page 5) on any letters to the IRS.

### 1997 Income Tax Withholding and Estimated Tax Payments for Individuals

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1997 pay. In general, you do not have to make estimated tax payments if you expect that your 1997 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) for 1997 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 1997 and you must pay estimated tax, use **Form 1040-ES**.

### Records You Should Keep

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept until the statute of

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

### Requesting a Copy of Your Tax Return

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

### Amended Return

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

### Interest and Penalties

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

If you include interest or penalties with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. **Do not** include the amount in the Amount You Owe on line 62.

**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 misstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

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

**Penalty for Late Payment of Tax.**— If you pay your taxes late, the penalty is usually  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**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. See **Pub. 17** for details on some of these penalties.

### Gift To Reduce the Public Debt

If you wish to make such a gift, make your check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, Washington, DC 20239-0601. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. If you owe tax, make a separate check for that amount payable to "Internal Revenue Service."

**Note:** *You may be able to deduct this gift on your 1997 tax return as a charitable contribution.*

### Taxpayer Assistance

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

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

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 5) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Ottawa, Canada; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad.

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

### Help With Unresolved Tax Issues

The **Problem Resolution Program** is for people 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 above.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, get **Pub. 1546**.

# 1996 Tax Table

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

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

At least	But less than	Single	Qualifying widow(er)	Married filing separately
<b>Your tax is—</b>				
25,200	25,250	3,943	3,784	4,457
25,250	25,300	3,957	3,791	4,471
25,300	25,350	3,971	<b>(3,799)</b>	4,485
25,350	25,400	3,985	3,806	4,499

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
<b>Your tax is—</b>														
0	5	0	0	0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
5	15	2	2	2	1,325	1,350	201	201	201	2,725	2,750	411	411	411
15	25	3	3	3	1,350	1,375	204	204	204	2,750	2,775	414	414	414
25	50	6	6	6	1,375	1,400	208	208	208	2,775	2,800	418	418	418
50	75	9	9	9	1,400	1,425	212	212	212	2,800	2,825	422	422	422
75	100	13	13	13	1,425	1,450	216	216	216	2,825	2,850	426	426	426
100	125	17	17	17	1,450	1,475	219	219	219	2,850	2,875	429	429	429
125	150	21	21	21	1,475	1,500	223	223	223	2,875	2,900	433	433	433
150	175	24	24	24	1,500	1,525	227	227	227	2,900	2,925	437	437	437
175	200	28	28	28	1,525	1,550	231	231	231	2,925	2,950	441	441	441
200	225	32	32	32	1,550	1,575	234	234	234	2,950	2,975	444	444	444
225	250	36	36	36	1,575	1,600	238	238	238	2,975	3,000	448	448	448
250	275	39	39	39	1,600	1,625	242	242	242	<b>3,000</b>				
275	300	43	43	43	1,625	1,650	246	246	246	3,000	3,050	454	454	454
300	325	47	47	47	1,650	1,675	249	249	249	3,050	3,100	461	461	461
325	350	51	51	51	1,675	1,700	253	253	253	3,100	3,150	469	469	469
350	375	54	54	54	1,700	1,725	257	257	257	3,150	3,200	476	476	476
375	400	58	58	58	1,725	1,750	261	261	261	3,200	3,250	484	484	484
400	425	62	62	62	1,750	1,775	264	264	264	3,250	3,300	491	491	491
425	450	66	66	66	1,775	1,800	268	268	268	3,300	3,350	499	499	499
450	475	69	69	69	1,800	1,825	272	272	272	3,350	3,400	506	506	506
475	500	73	73	73	1,825	1,850	276	276	276	3,400	3,450	514	514	514
500	525	77	77	77	1,850	1,875	279	279	279	3,450	3,500	521	521	521
525	550	81	81	81	1,875	1,900	283	283	283	3,500	3,550	529	529	529
550	575	84	84	84	1,900	1,925	287	287	287	3,550	3,600	536	536	536
575	600	88	88	88	1,925	1,950	291	291	291	3,600	3,650	544	544	544
600	625	92	92	92	1,950	1,975	294	294	294	3,650	3,700	551	551	551
625	650	96	96	96	1,975	2,000	298	298	298	3,700	3,750	559	559	559
650	675	99	99	99	<b>2,000</b>					3,750	3,800	566	566	566
675	700	103	103	103	2,000	2,025	302	302	302	3,800	3,850	574	574	574
700	725	107	107	107	2,025	2,050	306	306	306	3,850	3,900	581	581	581
725	750	111	111	111	2,050	2,075	309	309	309	3,900	3,950	589	589	589
750	775	114	114	114	2,075	2,100	313	313	313	3,950	4,000	596	596	596
775	800	118	118	118	2,100	2,125	317	317	317	<b>4,000</b>				
800	825	122	122	122	2,125	2,150	321	321	321	4,000	4,050	604	604	604
825	850	126	126	126	2,150	2,175	324	324	324	4,050	4,100	611	611	611
850	875	129	129	129	2,175	2,200	328	328	328	4,100	4,150	619	619	619
875	900	133	133	133	2,200	2,225	332	332	332	4,150	4,200	626	626	626
900	925	137	137	137	2,225	2,250	336	336	336	4,200	4,250	634	634	634
925	950	141	141	141	2,250	2,275	339	339	339	4,250	4,300	641	641	641
950	975	144	144	144	2,275	2,300	343	343	343	4,300	4,350	649	649	649
975	1,000	148	148	148	2,300	2,325	347	347	347	4,350	4,400	656	656	656
<b>1,000</b>					2,325	2,350	351	351	351	4,400	4,450	664	664	664
1,000	1,025	152	152	152	2,350	2,375	354	354	354	4,450	4,500	671	671	671
1,025	1,050	156	156	156	2,375	2,400	358	358	358	4,500	4,550	679	679	679
1,050	1,075	159	159	159	2,400	2,425	362	362	362	4,550	4,600	686	686	686
1,075	1,100	163	163	163	2,425	2,450	366	366	366	4,600	4,650	694	694	694
1,100	1,125	167	167	167	2,450	2,475	369	369	369	4,650	4,700	701	701	701
1,125	1,150	171	171	171	2,475	2,500	373	373	373	4,700	4,750	709	709	709
1,150	1,175	174	174	174	2,500	2,525	377	377	377	4,750	4,800	716	716	716
1,175	1,200	178	178	178	2,525	2,550	381	381	381	4,800	4,850	724	724	724
1,200	1,225	182	182	182	2,550	2,575	384	384	384	4,850	4,900	731	731	731
1,225	1,250	186	186	186	2,575	2,600	388	388	388	4,900	4,950	739	739	739
1,250	1,275	189	189	189	2,600	2,625	392	392	392	4,950	5,000	746	746	746
1,275	1,300	193	193	193	2,625	2,650	396	396	396	Continued on next page				
					2,650	2,675	399	399	399					
					2,675	2,700	403	403	403					

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>5,000</b>					<b>8,000</b>					<b>11,000</b>				
5,000	5,050	754	754	754	8,000	8,050	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,100	5,150	769	769	769	8,100	8,150	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669
5,150	5,200	776	776	776	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,200	5,250	784	784	784	8,200	8,250	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684
5,250	5,300	791	791	791	8,250	8,300	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691
5,300	5,350	799	799	799	8,300	8,350	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699
5,350	5,400	806	806	806	8,350	8,400	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706
5,400	5,450	814	814	814	8,400	8,450	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714
5,450	5,500	821	821	821	8,450	8,500	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721
5,500	5,550	829	829	829	8,500	8,550	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729
5,550	5,600	836	836	836	8,550	8,600	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736
5,600	5,650	844	844	844	8,600	8,650	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744
5,650	5,700	851	851	851	8,650	8,700	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751
5,700	5,750	859	859	859	8,700	8,750	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759
5,750	5,800	866	866	866	8,750	8,800	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766
5,800	5,850	874	874	874	8,800	8,850	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774
5,850	5,900	881	881	881	8,850	8,900	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781
5,900	5,950	889	889	889	8,900	8,950	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789
5,950	6,000	896	896	896	8,950	9,000	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796
<b>6,000</b>					<b>9,000</b>					<b>12,000</b>				
6,000	6,050	904	904	904	9,000	9,050	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804
6,050	6,100	911	911	911	9,050	9,100	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811
6,100	6,150	919	919	919	9,100	9,150	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819
6,150	6,200	926	926	926	9,150	9,200	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826
6,200	6,250	934	934	934	9,200	9,250	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834
6,250	6,300	941	941	941	9,250	9,300	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841
6,300	6,350	949	949	949	9,300	9,350	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849
6,350	6,400	956	956	956	9,350	9,400	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856
6,400	6,450	964	964	964	9,400	9,450	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864
6,450	6,500	971	971	971	9,450	9,500	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871
6,500	6,550	979	979	979	9,500	9,550	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879
6,550	6,600	986	986	986	9,550	9,600	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886
6,600	6,650	994	994	994	9,600	9,650	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946
<b>7,000</b>					<b>10,000</b>					<b>13,000</b>				
7,000	7,050	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>14,000</b>					<b>17,000</b>					<b>20,000</b>				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,004
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,015
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,029
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,043
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,057
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,071
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,085
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,099
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,113
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,127
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,141
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,155
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,169
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,183
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,197
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,211
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,225
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,239
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,253
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,267
<b>15,000</b>					<b>18,000</b>					<b>21,000</b>				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,281
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,295
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,309
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,323
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,337
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,351
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,365
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,379
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,393
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,407
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,421
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,435
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,449
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,463
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,477
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,491
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,505
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,519
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,533
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,547
<b>16,000</b>					<b>19,000</b>					<b>22,000</b>				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,561
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,575
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,589
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,603
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,617
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,631
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,645
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,659
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,673
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,687
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,929	22,500	22,550	3,379	3,379	3,701
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,936	22,550	22,600	3,386	3,386	3,715
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,944	22,600	22,650	3,394	3,394	3,729
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,951	22,650	22,700	3,401	3,401	3,743
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,959	22,700	22,750	3,409	3,409	3,757
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	2,966	22,750	22,800	3,416	3,416	3,771
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	2,974	22,800	22,850	3,424	3,424	3,785
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	2,981	22,850	22,900	3,431	3,431	3,799
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	2,989	22,900	22,950	3,439	3,439	3,813
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	2,996	22,950	23,000	3,446	3,446	3,827

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>23,000</b>					<b>26,000</b>					<b>29,000</b>				
23,000	23,050	3,454	3,454	3,841	26,000	26,050	4,167	3,904	4,681	29,000	29,050	5,007	4,354	5,521
23,050	23,100	3,461	3,461	3,855	26,050	26,100	4,181	3,911	4,695	29,050	29,100	5,021	4,361	5,535
23,100	23,150	3,469	3,469	3,869	26,100	26,150	4,195	3,919	4,709	29,100	29,150	5,035	4,369	5,549
23,150	23,200	3,476	3,476	3,883	26,150	26,200	4,209	3,926	4,723	29,150	29,200	5,049	4,376	5,563
23,200	23,250	3,484	3,484	3,897	26,200	26,250	4,223	3,934	4,737	29,200	29,250	5,063	4,384	5,577
23,250	23,300	3,491	3,491	3,911	26,250	26,300	4,237	3,941	4,751	29,250	29,300	5,077	4,391	5,591
23,300	23,350	3,499	3,499	3,925	26,300	26,350	4,251	3,949	4,765	29,300	29,350	5,091	4,399	5,605
23,350	23,400	3,506	3,506	3,939	26,350	26,400	4,265	3,956	4,779	29,350	29,400	5,105	4,406	5,619
23,400	23,450	3,514	3,514	3,953	26,400	26,450	4,279	3,964	4,793	29,400	29,450	5,119	4,414	5,633
23,450	23,500	3,521	3,521	3,967	26,450	26,500	4,293	3,971	4,807	29,450	29,500	5,133	4,421	5,647
23,500	23,550	3,529	3,529	3,981	26,500	26,550	4,307	3,979	4,821	29,500	29,550	5,147	4,429	5,661
23,550	23,600	3,536	3,536	3,995	26,550	26,600	4,321	3,986	4,835	29,550	29,600	5,161	4,436	5,675
23,600	23,650	3,544	3,544	4,009	26,600	26,650	4,335	3,994	4,849	29,600	29,650	5,175	4,444	5,689
23,650	23,700	3,551	3,551	4,023	26,650	26,700	4,349	4,001	4,863	29,650	29,700	5,189	4,451	5,703
23,700	23,750	3,559	3,559	4,037	26,700	26,750	4,363	4,009	4,877	29,700	29,750	5,203	4,459	5,717
23,750	23,800	3,566	3,566	4,051	26,750	26,800	4,377	4,016	4,891	29,750	29,800	5,217	4,466	5,731
23,800	23,850	3,574	3,574	4,065	26,800	26,850	4,391	4,024	4,905	29,800	29,850	5,231	4,474	5,745
23,850	23,900	3,581	3,581	4,079	26,850	26,900	4,405	4,031	4,919	29,850	29,900	5,245	4,481	5,759
23,900	23,950	3,589	3,589	4,093	26,900	26,950	4,419	4,039	4,933	29,900	29,950	5,259	4,489	5,773
23,950	24,000	3,596	3,596	4,107	26,950	27,000	4,433	4,046	4,947	29,950	30,000	5,273	4,496	5,787
<b>24,000</b>					<b>27,000</b>					<b>30,000</b>				
24,000	24,050	3,607	3,604	4,121	27,000	27,050	4,447	4,054	4,961	30,000	30,050	5,287	4,504	5,801
24,050	24,100	3,621	3,611	4,135	27,050	27,100	4,461	4,061	4,975	30,050	30,100	5,301	4,511	5,815
24,100	24,150	3,635	3,619	4,149	27,100	27,150	4,475	4,069	4,989	30,100	30,150	5,315	4,519	5,829
24,150	24,200	3,649	3,626	4,163	27,150	27,200	4,489	4,076	5,003	30,150	30,200	5,329	4,526	5,843
24,200	24,250	3,663	3,634	4,177	27,200	27,250	4,503	4,084	5,017	30,200	30,250	5,343	4,534	5,857
24,250	24,300	3,677	3,641	4,191	27,250	27,300	4,517	4,091	5,031	30,250	30,300	5,357	4,541	5,871
24,300	24,350	3,691	3,649	4,205	27,300	27,350	4,531	4,099	5,045	30,300	30,350	5,371	4,549	5,885
24,350	24,400	3,705	3,656	4,219	27,350	27,400	4,545	4,106	5,059	30,350	30,400	5,385	4,556	5,899
24,400	24,450	3,719	3,664	4,233	27,400	27,450	4,559	4,114	5,073	30,400	30,450	5,399	4,564	5,913
24,450	24,500	3,733	3,671	4,247	27,450	27,500	4,573	4,121	5,087	30,450	30,500	5,413	4,571	5,927
24,500	24,550	3,747	3,679	4,261	27,500	27,550	4,587	4,129	5,101	30,500	30,550	5,427	4,579	5,941
24,550	24,600	3,761	3,686	4,275	27,550	27,600	4,601	4,136	5,115	30,550	30,600	5,441	4,586	5,955
24,600	24,650	3,775	3,694	4,289	27,600	27,650	4,615	4,144	5,129	30,600	30,650	5,455	4,594	5,969
24,650	24,700	3,789	3,701	4,303	27,650	27,700	4,629	4,151	5,143	30,650	30,700	5,469	4,601	5,983
24,700	24,750	3,803	3,709	4,317	27,700	27,750	4,643	4,159	5,157	30,700	30,750	5,483	4,609	5,997
24,750	24,800	3,817	3,716	4,331	27,750	27,800	4,657	4,166	5,171	30,750	30,800	5,497	4,616	6,011
24,800	24,850	3,831	3,724	4,345	27,800	27,850	4,671	4,174	5,185	30,800	30,850	5,511	4,624	6,025
24,850	24,900	3,845	3,731	4,359	27,850	27,900	4,685	4,181	5,199	30,850	30,900	5,525	4,631	6,039
24,900	24,950	3,859	3,739	4,373	27,900	27,950	4,699	4,189	5,213	30,900	30,950	5,539	4,639	6,053
24,950	25,000	3,873	3,746	4,387	27,950	28,000	4,713	4,196	5,227	30,950	31,000	5,553	4,646	6,067
<b>25,000</b>					<b>28,000</b>					<b>31,000</b>				
25,000	25,050	3,887	3,754	4,401	28,000	28,050	4,727	4,204	5,241	31,000	31,050	5,567	4,654	6,081
25,050	25,100	3,901	3,761	4,415	28,050	28,100	4,741	4,211	5,255	31,050	31,100	5,581	4,661	6,095
25,100	25,150	3,915	3,769	4,429	28,100	28,150	4,755	4,219	5,269	31,100	31,150	5,595	4,669	6,109
25,150	25,200	3,929	3,776	4,443	28,150	28,200	4,769	4,226	5,283	31,150	31,200	5,609	4,676	6,123
25,200	25,250	3,943	3,784	4,457	28,200	28,250	4,783	4,234	5,297	31,200	31,250	5,623	4,684	6,137
25,250	25,300	3,957	3,791	4,471	28,250	28,300	4,797	4,241	5,311	31,250	31,300	5,637	4,691	6,151
25,300	25,350	3,971	3,799	4,485	28,300	28,350	4,811	4,249	5,325	31,300	31,350	5,651	4,699	6,165
25,350	25,400	3,985	3,806	4,499	28,350	28,400	4,825	4,256	5,339	31,350	31,400	5,665	4,706	6,179
25,400	25,450	3,999	3,814	4,513	28,400	28,450	4,839	4,264	5,353	31,400	31,450	5,679	4,714	6,193
25,450	25,500	4,013	3,821	4,527	28,450	28,500	4,853	4,271	5,367	31,450	31,500	5,693	4,721	6,207
25,500	25,550	4,027	3,829	4,541	28,500	28,550	4,867	4,279	5,381	31,500	31,550	5,707	4,729	6,221
25,550	25,600	4,041	3,836	4,555	28,550	28,600	4,881	4,286	5,395	31,550	31,600	5,721	4,736	6,235
25,600	25,650	4,055	3,844	4,569	28,600	28,650	4,895	4,294	5,409	31,600	31,650	5,735	4,744	6,249
25,650	25,700	4,069	3,851	4,583	28,650	28,700	4,909	4,301	5,423	31,650	31,700	5,749	4,751	6,263
25,700	25,750	4,083	3,859	4,597	28,700	28,750	4,923	4,309	5,437	31,700	31,750	5,763	4,759	6,277
25,750	25,800	4,097	3,866	4,611	28,750	28,800	4,937	4,316	5,451	31,750	31,800	5,777	4,766	6,291
25,800	25,850	4,111	3,874	4,625	28,800	28,850	4,951	4,324	5,465	31,800	31,850	5,791	4,774	6,305
25,850	25,900	4,125	3,881	4,639	28,850	28,900	4,965	4,331	5,479	31,850	31,900	5,805	4,781	6,319
25,900	25,950	4,139	3,889	4,653	28,900	28,950	4,979	4,339	5,493	31,900	31,950	5,819	4,789	6,333
25,950	26,000	4,153	3,896	4,667	28,950	29,000	4,993	4,346	5,507	31,950	32,000	5,833	4,796	6,347

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>32,000</b>					<b>35,000</b>					<b>38,000</b>				
32,000	32,050	5,847	4,804	6,361	35,000	35,050	6,687	5,254	7,201	38,000	38,050	7,527	5,704	8,041
32,050	32,100	5,861	4,811	6,375	35,050	35,100	6,701	5,261	7,215	38,050	38,100	7,541	5,711	8,055
32,100	32,150	5,875	4,819	6,389	35,100	35,150	6,715	5,269	7,229	38,100	38,150	7,555	5,719	8,069
32,150	32,200	5,889	4,826	6,403	35,150	35,200	6,729	5,276	7,243	38,150	38,200	7,569	5,726	8,083
32,200	32,250	5,903	4,834	6,417	35,200	35,250	6,743	5,284	7,257	38,200	38,250	7,583	5,734	8,097
32,250	32,300	5,917	4,841	6,431	35,250	35,300	6,757	5,291	7,271	38,250	38,300	7,597	5,741	8,111
32,300	32,350	5,931	4,849	6,445	35,300	35,350	6,771	5,299	7,285	38,300	38,350	7,611	5,749	8,125
32,350	32,400	5,945	4,856	6,459	35,350	35,400	6,785	5,306	7,299	38,350	38,400	7,625	5,756	8,139
32,400	32,450	5,959	4,864	6,473	35,400	35,450	6,799	5,314	7,313	38,400	38,450	7,639	5,764	8,153
32,450	32,500	5,973	4,871	6,487	35,450	35,500	6,813	5,321	7,327	38,450	38,500	7,653	5,771	8,167
32,500	32,550	5,987	4,879	6,501	35,500	35,550	6,827	5,329	7,341	38,500	38,550	7,667	5,779	8,181
32,550	32,600	6,001	4,886	6,515	35,550	35,600	6,841	5,336	7,355	38,550	38,600	7,681	5,786	8,195
32,600	32,650	6,015	4,894	6,529	35,600	35,650	6,855	5,344	7,369	38,600	38,650	7,695	5,794	8,209
32,650	32,700	6,029	4,901	6,543	35,650	35,700	6,869	5,351	7,383	38,650	38,700	7,709	5,801	8,223
32,700	32,750	6,043	4,909	6,557	35,700	35,750	6,883	5,359	7,397	38,700	38,750	7,723	5,809	8,237
32,750	32,800	6,057	4,916	6,571	35,750	35,800	6,897	5,366	7,411	38,750	38,800	7,737	5,816	8,251
32,800	32,850	6,071	4,924	6,585	35,800	35,850	6,911	5,374	7,425	38,800	38,850	7,751	5,824	8,265
32,850	32,900	6,085	4,931	6,599	35,850	35,900	6,925	5,381	7,439	38,850	38,900	7,765	5,831	8,279
32,900	32,950	6,099	4,939	6,613	35,900	35,950	6,939	5,389	7,453	38,900	38,950	7,779	5,839	8,293
32,950	33,000	6,113	4,946	6,627	35,950	36,000	6,953	5,396	7,467	38,950	39,000	7,793	5,846	8,307
<b>33,000</b>					<b>36,000</b>					<b>39,000</b>				
33,000	33,050	6,127	4,954	6,641	36,000	36,050	6,967	5,404	7,481	39,000	39,050	7,807	5,854	8,321
33,050	33,100	6,141	4,961	6,655	36,050	36,100	6,981	5,411	7,495	39,050	39,100	7,821	5,861	8,335
33,100	33,150	6,155	4,969	6,669	36,100	36,150	6,995	5,419	7,509	39,100	39,150	7,835	5,869	8,349
33,150	33,200	6,169	4,976	6,683	36,150	36,200	7,009	5,426	7,523	39,150	39,200	7,849	5,876	8,363
33,200	33,250	6,183	4,984	6,697	36,200	36,250	7,023	5,434	7,537	39,200	39,250	7,863	5,884	8,377
33,250	33,300	6,197	4,991	6,711	36,250	36,300	7,037	5,441	7,551	39,250	39,300	7,877	5,891	8,391
33,300	33,350	6,211	4,999	6,725	36,300	36,350	7,051	5,449	7,565	39,300	39,350	7,891	5,899	8,405
33,350	33,400	6,225	5,006	6,739	36,350	36,400	7,065	5,456	7,579	39,350	39,400	7,905	5,906	8,419
33,400	33,450	6,239	5,014	6,753	36,400	36,450	7,079	5,464	7,593	39,400	39,450	7,919	5,914	8,433
33,450	33,500	6,253	5,021	6,767	36,450	36,500	7,093	5,471	7,607	39,450	39,500	7,933	5,921	8,447
33,500	33,550	6,267	5,029	6,781	36,500	36,550	7,107	5,479	7,621	39,500	39,550	7,947	5,929	8,461
33,550	33,600	6,281	5,036	6,795	36,550	36,600	7,121	5,486	7,635	39,550	39,600	7,961	5,936	8,475
33,600	33,650	6,295	5,044	6,809	36,600	36,650	7,135	5,494	7,649	39,600	39,650	7,975	5,944	8,489
33,650	33,700	6,309	5,051	6,823	36,650	36,700	7,149	5,501	7,663	39,650	39,700	7,989	5,951	8,503
33,700	33,750	6,323	5,059	6,837	36,700	36,750	7,163	5,509	7,677	39,700	39,750	8,003	5,959	8,517
33,750	33,800	6,337	5,066	6,851	36,750	36,800	7,177	5,516	7,691	39,750	39,800	8,017	5,966	8,531
33,800	33,850	6,351	5,074	6,865	36,800	36,850	7,191	5,524	7,705	39,800	39,850	8,031	5,974	8,545
33,850	33,900	6,365	5,081	6,879	36,850	36,900	7,205	5,531	7,719	39,850	39,900	8,045	5,981	8,559
33,900	33,950	6,379	5,089	6,893	36,900	36,950	7,219	5,539	7,733	39,900	39,950	8,059	5,989	8,573
33,950	34,000	6,393	5,096	6,907	36,950	37,000	7,233	5,546	7,747	39,950	40,000	8,073	5,996	8,587
<b>34,000</b>					<b>37,000</b>					<b>40,000</b>				
34,000	34,050	6,407	5,104	6,921	37,000	37,050	7,247	5,554	7,761	40,000	40,050	8,087	6,004	8,601
34,050	34,100	6,421	5,111	6,935	37,050	37,100	7,261	5,561	7,775	40,050	40,100	8,101	6,011	8,615
34,100	34,150	6,435	5,119	6,949	37,100	37,150	7,275	5,569	7,789	40,100	40,150	8,115	6,022	8,629
34,150	34,200	6,449	5,126	6,963	37,150	37,200	7,289	5,576	7,803	40,150	40,200	8,129	6,036	8,643
34,200	34,250	6,463	5,134	6,977	37,200	37,250	7,303	5,584	7,817	40,200	40,250	8,143	6,050	8,657
34,250	34,300	6,477	5,141	6,991	37,250	37,300	7,317	5,591	7,831	40,250	40,300	8,157	6,064	8,671
34,300	34,350	6,491	5,149	7,005	37,300	37,350	7,331	5,599	7,845	40,300	40,350	8,171	6,078	8,685
34,350	34,400	6,505	5,156	7,019	37,350	37,400	7,345	5,606	7,859	40,350	40,400	8,185	6,092	8,699
34,400	34,450	6,519	5,164	7,033	37,400	37,450	7,359	5,614	7,873	40,400	40,450	8,199	6,106	8,713
34,450	34,500	6,533	5,171	7,047	37,450	37,500	7,373	5,621	7,887	40,450	40,500	8,213	6,120	8,727
34,500	34,550	6,547	5,179	7,061	37,500	37,550	7,387	5,629	7,901	40,500	40,550	8,227	6,134	8,741
34,550	34,600	6,561	5,186	7,075	37,550	37,600	7,401	5,636	7,915	40,550	40,600	8,241	6,148	8,755
34,600	34,650	6,575	5,194	7,089	37,600	37,650	7,415	5,644	7,929	40,600	40,650	8,255	6,162	8,769
34,650	34,700	6,589	5,201	7,103	37,650	37,700	7,429	5,651	7,943	40,650	40,700	8,269	6,176	8,783
34,700	34,750	6,603	5,209	7,117	37,700	37,750	7,443	5,659	7,957	40,700	40,750	8,283	6,190	8,797
34,750	34,800	6,617	5,216	7,131	37,750	37,800	7,457	5,666	7,971	40,750	40,800	8,297	6,204	8,811
34,800	34,850	6,631	5,224	7,145	37,800	37,850	7,471	5,674	7,985	40,800	40,850	8,311	6,218	8,825
34,850	34,900	6,645	5,231	7,159	37,850	37,900	7,485	5,681	7,999	40,850	40,900	8,325	6,232	8,839
34,900	34,950	6,659	5,239	7,173	37,900	37,950	7,499	5,689	8,013	40,900	40,950	8,339	6,246	8,853
34,950	35,000	6,673	5,246	7,187	37,950	38,000	7,513	5,696	8,027	40,950	41,000	8,353	6,260	8,867

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>41,000</b>					<b>44,000</b>					<b>47,000</b>				
41,000	41,050	8,367	6,274	8,881	44,000	44,050	9,207	7,114	9,721	47,000	47,050	10,047	7,954	10,561
41,050	41,100	8,381	6,288	8,895	44,050	44,100	9,221	7,128	9,735	47,050	47,100	10,061	7,968	10,575
41,100	41,150	8,395	6,302	8,909	44,100	44,150	9,235	7,142	9,749	47,100	47,150	10,075	7,982	10,589
41,150	41,200	8,409	6,316	8,923	44,150	44,200	9,249	7,156	9,763	47,150	47,200	10,089	7,996	10,603
41,200	41,250	8,423	6,330	8,937	44,200	44,250	9,263	7,170	9,777	47,200	47,250	10,103	8,010	10,617
41,250	41,300	8,437	6,344	8,951	44,250	44,300	9,277	7,184	9,791	47,250	47,300	10,117	8,024	10,631
41,300	41,350	8,451	6,358	8,965	44,300	44,350	9,291	7,198	9,805	47,300	47,350	10,131	8,038	10,645
41,350	41,400	8,465	6,372	8,979	44,350	44,400	9,305	7,212	9,819	47,350	47,400	10,145	8,052	10,659
41,400	41,450	8,479	6,386	8,993	44,400	44,450	9,319	7,226	9,833	47,400	47,450	10,159	8,066	10,673
41,450	41,500	8,493	6,400	9,007	44,450	44,500	9,333	7,240	9,847	47,450	47,500	10,173	8,080	10,687
41,500	41,550	8,507	6,414	9,021	44,500	44,550	9,347	7,254	9,861	47,500	47,550	10,187	8,094	10,701
41,550	41,600	8,521	6,428	9,035	44,550	44,600	9,361	7,268	9,875	47,550	47,600	10,201	8,108	10,715
41,600	41,650	8,535	6,442	9,049	44,600	44,650	9,375	7,282	9,889	47,600	47,650	10,215	8,122	10,729
41,650	41,700	8,549	6,456	9,063	44,650	44,700	9,389	7,296	9,903	47,650	47,700	10,229	8,136	10,743
41,700	41,750	8,563	6,470	9,077	44,700	44,750	9,403	7,310	9,917	47,700	47,750	10,243	8,150	10,757
41,750	41,800	8,577	6,484	9,091	44,750	44,800	9,417	7,324	9,931	47,750	47,800	10,257	8,164	10,771
41,800	41,850	8,591	6,498	9,105	44,800	44,850	9,431	7,338	9,945	47,800	47,850	10,271	8,178	10,785
41,850	41,900	8,605	6,512	9,119	44,850	44,900	9,445	7,352	9,959	47,850	47,900	10,285	8,192	10,799
41,900	41,950	8,619	6,526	9,133	44,900	44,950	9,459	7,366	9,973	47,900	47,950	10,299	8,206	10,813
41,950	42,000	8,633	6,540	9,147	44,950	45,000	9,473	7,380	9,987	47,950	48,000	10,313	8,220	10,827
<b>42,000</b>					<b>45,000</b>					<b>48,000</b>				
42,000	42,050	8,647	6,554	9,161	45,000	45,050	9,487	7,394	10,001	48,000	48,050	10,327	8,234	10,841
42,050	42,100	8,661	6,568	9,175	45,050	45,100	9,501	7,408	10,015	48,050	48,100	10,341	8,248	10,855
42,100	42,150	8,675	6,582	9,189	45,100	45,150	9,515	7,422	10,029	48,100	48,150	10,355	8,262	10,869
42,150	42,200	8,689	6,596	9,203	45,150	45,200	9,529	7,436	10,043	48,150	48,200	10,369	8,276	10,883
42,200	42,250	8,703	6,610	9,217	45,200	45,250	9,543	7,450	10,057	48,200	48,250	10,383	8,290	10,897
42,250	42,300	8,717	6,624	9,231	45,250	45,300	9,557	7,464	10,071	48,250	48,300	10,397	8,304	10,911
42,300	42,350	8,731	6,638	9,245	45,300	45,350	9,571	7,478	10,085	48,300	48,350	10,411	8,318	10,925
42,350	42,400	8,745	6,652	9,259	45,350	45,400	9,585	7,492	10,099	48,350	48,400	10,425	8,332	10,939
42,400	42,450	8,759	6,666	9,273	45,400	45,450	9,599	7,506	10,113	48,400	48,450	10,439	8,346	10,953
42,450	42,500	8,773	6,680	9,287	45,450	45,500	9,613	7,520	10,127	48,450	48,500	10,453	8,360	10,967
42,500	42,550	8,787	6,694	9,301	45,500	45,550	9,627	7,534	10,141	48,500	48,550	10,467	8,374	10,981
42,550	42,600	8,801	6,708	9,315	45,550	45,600	9,641	7,548	10,155	48,550	48,600	10,481	8,388	10,995
42,600	42,650	8,815	6,722	9,329	45,600	45,650	9,655	7,562	10,169	48,600	48,650	10,495	8,402	11,009
42,650	42,700	8,829	6,736	9,343	45,650	45,700	9,669	7,576	10,183	48,650	48,700	10,509	8,416	11,023
42,700	42,750	8,843	6,750	9,357	45,700	45,750	9,683	7,590	10,197	48,700	48,750	10,523	8,430	11,037
42,750	42,800	8,857	6,764	9,371	45,750	45,800	9,697	7,604	10,211	48,750	48,800	10,537	8,444	11,051
42,800	42,850	8,871	6,778	9,385	45,800	45,850	9,711	7,618	10,225	48,800	48,850	10,551	8,458	11,065
42,850	42,900	8,885	6,792	9,399	45,850	45,900	9,725	7,632	10,239	48,850	48,900	10,565	8,472	11,079
42,900	42,950	8,899	6,806	9,413	45,900	45,950	9,739	7,646	10,253	48,900	48,950	10,579	8,486	11,093
42,950	43,000	8,913	6,820	9,427	45,950	46,000	9,753	7,660	10,267	48,950	49,000	10,593	8,500	11,107
<b>43,000</b>					<b>46,000</b>					<b>49,000</b>				
43,000	43,050	8,927	6,834	9,441	46,000	46,050	9,767	7,674	10,281	49,000	49,050	10,607	8,514	11,121
43,050	43,100	8,941	6,848	9,455	46,050	46,100	9,781	7,688	10,295	49,050	49,100	10,621	8,528	11,135
43,100	43,150	8,955	6,862	9,469	46,100	46,150	9,795	7,702	10,309	49,100	49,150	10,635	8,542	11,149
43,150	43,200	8,969	6,876	9,483	46,150	46,200	9,809	7,716	10,323	49,150	49,200	10,649	8,556	11,163
43,200	43,250	8,983	6,890	9,497	46,200	46,250	9,823	7,730	10,337	49,200	49,250	10,663	8,570	11,177
43,250	43,300	8,997	6,904	9,511	46,250	46,300	9,837	7,744	10,351	49,250	49,300	10,677	8,584	11,191
43,300	43,350	9,011	6,918	9,525	46,300	46,350	9,851	7,758	10,365	49,300	49,350	10,691	8,598	11,205
43,350	43,400	9,025	6,932	9,539	46,350	46,400	9,865	7,772	10,379	49,350	49,400	10,705	8,612	11,219
43,400	43,450	9,039	6,946	9,553	46,400	46,450	9,879	7,786	10,393	49,400	49,450	10,719	8,626	11,233
43,450	43,500	9,053	6,960	9,567	46,450	46,500	9,893	7,800	10,407	49,450	49,500	10,733	8,640	11,247
43,500	43,550	9,067	6,974	9,581	46,500	46,550	9,907	7,814	10,421	49,500	49,550	10,747	8,654	11,261
43,550	43,600	9,081	6,988	9,595	46,550	46,600	9,921	7,828	10,435	49,550	49,600	10,761	8,668	11,275
43,600	43,650	9,095	7,002	9,609	46,600	46,650	9,935	7,842	10,449	49,600	49,650	10,775	8,682	11,289
43,650	43,700	9,109	7,016	9,623	46,650	46,700	9,949	7,856	10,463	49,650	49,700	10,789	8,696	11,303
43,700	43,750	9,123	7,030	9,637	46,700	46,750	9,963	7,870	10,477	49,700	49,750	10,803	8,710	11,317
43,750	43,800	9,137	7,044	9,651	46,750	46,800	9,977	7,884	10,491	49,750	49,800	10,817	8,724	11,331
43,800	43,850	9,151	7,058	9,665	46,800	46,850	9,991	7,898	10,505	49,800	49,850	10,831	8,738	11,345
43,850	43,900	9,165	7,072	9,679	46,850	46,900	10,005	7,912	10,519	49,850	49,900	10,845	8,752	11,359
43,900	43,950	9,179	7,086	9,693	46,900	46,950	10,019	7,926	10,533	49,900	49,950	10,859	8,766	11,373
43,950	44,000	9,193	7,100	9,707	46,950	47,000	10,033	7,940	10,547	49,950	50,000	10,873	8,780	11,387

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	10,887	8,794	11,448	53,000	53,050	11,727	9,634	12,378	56,000	56,050	12,567	10,474	13,308
50,050	50,100	10,901	8,808	11,463	53,050	53,100	11,741	9,648	12,393	56,050	56,100	12,581	10,488	13,323
50,100	50,150	10,915	8,822	11,479	53,100	53,150	11,755	9,662	12,409	56,100	56,150	12,595	10,502	13,339
50,150	50,200	10,929	8,836	11,494	53,150	53,200	11,769	9,676	12,424	56,150	56,200	12,609	10,516	13,354
50,200	50,250	10,943	8,850	11,510	53,200	53,250	11,783	9,690	12,440	56,200	56,250	12,623	10,530	13,370
50,250	50,300	10,957	8,864	11,525	53,250	53,300	11,797	9,704	12,455	56,250	56,300	12,637	10,544	13,385
50,300	50,350	10,971	8,878	11,541	53,300	53,350	11,811	9,718	12,471	56,300	56,350	12,651	10,558	13,401
50,350	50,400	10,985	8,892	11,556	53,350	53,400	11,825	9,732	12,486	56,350	56,400	12,665	10,572	13,416
50,400	50,450	10,999	8,906	11,572	53,400	53,450	11,839	9,746	12,502	56,400	56,450	12,679	10,586	13,432
50,450	50,500	11,013	8,920	11,587	53,450	53,500	11,853	9,760	12,517	56,450	56,500	12,693	10,600	13,447
50,500	50,550	11,027	8,934	11,603	53,500	53,550	11,867	9,774	12,533	56,500	56,550	12,707	10,614	13,463
50,550	50,600	11,041	8,948	11,618	53,550	53,600	11,881	9,788	12,548	56,550	56,600	12,721	10,628	13,478
50,600	50,650	11,055	8,962	11,634	53,600	53,650	11,895	9,802	12,564	56,600	56,650	12,735	10,642	13,494
50,650	50,700	11,069	8,976	11,649	53,650	53,700	11,909	9,816	12,579	56,650	56,700	12,749	10,656	13,509
50,700	50,750	11,083	8,990	11,665	53,700	53,750	11,923	9,830	12,595	56,700	56,750	12,763	10,670	13,525
50,750	50,800	11,097	9,004	11,680	53,750	53,800	11,937	9,844	12,610	56,750	56,800	12,777	10,684	13,540
50,800	50,850	11,111	9,018	11,696	53,800	53,850	11,951	9,858	12,626	56,800	56,850	12,791	10,698	13,556
50,850	50,900	11,125	9,032	11,711	53,850	53,900	11,965	9,872	12,641	56,850	56,900	12,805	10,712	13,571
50,900	50,950	11,139	9,046	11,727	53,900	53,950	11,979	9,886	12,657	56,900	56,950	12,819	10,726	13,587
50,950	51,000	11,153	9,060	11,742	53,950	54,000	11,993	9,900	12,672	56,950	57,000	12,833	10,740	13,602
<b>51,000</b>					<b>54,000</b>					<b>57,000</b>				
51,000	51,050	11,167	9,074	11,758	54,000	54,050	12,007	9,914	12,688	57,000	57,050	12,847	10,754	13,618
51,050	51,100	11,181	9,088	11,773	54,050	54,100	12,021	9,928	12,703	57,050	57,100	12,861	10,768	13,633
51,100	51,150	11,195	9,102	11,789	54,100	54,150	12,035	9,942	12,719	57,100	57,150	12,875	10,782	13,649
51,150	51,200	11,209	9,116	11,804	54,150	54,200	12,049	9,956	12,734	57,150	57,200	12,889	10,796	13,664
51,200	51,250	11,223	9,130	11,820	54,200	54,250	12,063	9,970	12,750	57,200	57,250	12,903	10,810	13,680
51,250	51,300	11,237	9,144	11,835	54,250	54,300	12,077	9,984	12,765	57,250	57,300	12,917	10,824	13,695
51,300	51,350	11,251	9,158	11,851	54,300	54,350	12,091	9,998	12,781	57,300	57,350	12,931	10,838	13,711
51,350	51,400	11,265	9,172	11,866	54,350	54,400	12,105	10,012	12,796	57,350	57,400	12,945	10,852	13,726
51,400	51,450	11,279	9,186	11,882	54,400	54,450	12,119	10,026	12,812	57,400	57,450	12,959	10,866	13,742
51,450	51,500	11,293	9,200	11,897	54,450	54,500	12,133	10,040	12,827	57,450	57,500	12,973	10,880	13,757
51,500	51,550	11,307	9,214	11,913	54,500	54,550	12,147	10,054	12,843	57,500	57,550	12,987	10,894	13,773
51,550	51,600	11,321	9,228	11,928	54,550	54,600	12,161	10,068	12,858	57,550	57,600	13,001	10,908	13,788
51,600	51,650	11,335	9,242	11,944	54,600	54,650	12,175	10,082	12,874	57,600	57,650	13,015	10,922	13,804
51,650	51,700	11,349	9,256	11,959	54,650	54,700	12,189	10,096	12,889	57,650	57,700	13,029	10,936	13,819
51,700	51,750	11,363	9,270	11,975	54,700	54,750	12,203	10,110	12,905	57,700	57,750	13,043	10,950	13,835
51,750	51,800	11,377	9,284	11,990	54,750	54,800	12,217	10,124	12,920	57,750	57,800	13,057	10,964	13,850
51,800	51,850	11,391	9,298	12,006	54,800	54,850	12,231	10,138	12,936	57,800	57,850	13,071	10,978	13,866
51,850	51,900	11,405	9,312	12,021	54,850	54,900	12,245	10,152	12,951	57,850	57,900	13,085	10,992	13,881
51,900	51,950	11,419	9,326	12,037	54,900	54,950	12,259	10,166	12,967	57,900	57,950	13,099	11,006	13,897
51,950	52,000	11,433	9,340	12,052	54,950	55,000	12,273	10,180	12,982	57,950	58,000	13,113	11,020	13,912
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	11,447	9,354	12,068	55,000	55,050	12,287	10,194	12,998	58,000	58,050	13,127	11,034	13,928
52,050	52,100	11,461	9,368	12,083	55,050	55,100	12,301	10,208	13,013	58,050	58,100	13,141	11,048	13,943
52,100	52,150	11,475	9,382	12,099	55,100	55,150	12,315	10,222	13,029	58,100	58,150	13,155	11,062	13,959
52,150	52,200	11,489	9,396	12,114	55,150	55,200	12,329	10,236	13,044	58,150	58,200	13,170	11,076	13,974
52,200	52,250	11,503	9,410	12,130	55,200	55,250	12,343	10,250	13,060	58,200	58,250	13,185	11,090	13,990
52,250	52,300	11,517	9,424	12,145	55,250	55,300	12,357	10,264	13,075	58,250	58,300	13,201	11,104	14,005
52,300	52,350	11,531	9,438	12,161	55,300	55,350	12,371	10,278	13,091	58,300	58,350	13,216	11,118	14,021
52,350	52,400	11,545	9,452	12,176	55,350	55,400	12,385	10,292	13,106	58,350	58,400	13,232	11,132	14,036
52,400	52,450	11,559	9,466	12,192	55,400	55,450	12,399	10,306	13,122	58,400	58,450	13,247	11,146	14,052
52,450	52,500	11,573	9,480	12,207	55,450	55,500	12,413	10,320	13,137	58,450	58,500	13,263	11,160	14,067
52,500	52,550	11,587	9,494	12,223	55,500	55,550	12,427	10,334	13,153	58,500	58,550	13,278	11,174	14,083
52,550	52,600	11,601	9,508	12,238	55,550	55,600	12,441	10,348	13,168	58,550	58,600	13,294	11,188	14,098
52,600	52,650	11,615	9,522	12,254	55,600	55,650	12,455	10,362	13,184	58,600	58,650	13,309	11,202	14,114
52,650	52,700	11,629	9,536	12,269	55,650	55,700	12,469	10,376	13,199	58,650	58,700	13,325	11,216	14,129
52,700	52,750	11,643	9,550	12,285	55,700	55,750	12,483	10,390	13,215	58,700	58,750	13,340	11,230	14,145
52,750	52,800	11,657	9,564	12,300	55,750	55,800	12,497	10,404	13,230	58,750	58,800	13,356	11,244	14,160
52,800	52,850	11,671	9,578	12,316	55,800	55,850	12,511	10,418	13,246	58,800	58,850	13,371	11,258	14,176
52,850	52,900	11,685	9,592	12,331	55,850	55,900	12,525	10,432	13,261	58,850	58,900	13,387	11,272	14,191
52,900	52,950	11,699	9,606	12,347	55,900	55,950	12,539	10,446	13,277	58,900	58,950	13,402	11,286	14,207
52,950	53,000	11,713	9,620	12,362	55,950	56,000	12,553	10,460	13,292	58,950	59,000	13,418	11,300	14,222

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	13,433	11,314	14,238	62,000	62,050	14,363	12,154	15,168	65,000	65,050	15,293	12,994	16,098
59,050	59,100	13,449	11,328	14,253	62,050	62,100	14,379	12,168	15,183	65,050	65,100	15,309	13,008	16,113
59,100	59,150	13,464	11,342	14,269	62,100	62,150	14,394	12,182	15,199	65,100	65,150	15,324	13,022	16,129
59,150	59,200	13,480	11,356	14,284	62,150	62,200	14,410	12,196	15,214	65,150	65,200	15,340	13,036	16,144
59,200	59,250	13,495	11,370	14,300	62,200	62,250	14,425	12,210	15,230	65,200	65,250	15,355	13,050	16,160
59,250	59,300	13,511	11,384	14,315	62,250	62,300	14,441	12,224	15,245	65,250	65,300	15,371	13,064	16,175
59,300	59,350	13,526	11,398	14,331	62,300	62,350	14,456	12,238	15,261	65,300	65,350	15,386	13,078	16,191
59,350	59,400	13,542	11,412	14,346	62,350	62,400	14,472	12,252	15,276	65,350	65,400	15,402	13,092	16,206
59,400	59,450	13,557	11,426	14,362	62,400	62,450	14,487	12,266	15,292	65,400	65,450	15,417	13,106	16,222
59,450	59,500	13,573	11,440	14,377	62,450	62,500	14,503	12,280	15,307	65,450	65,500	15,433	13,120	16,237
59,500	59,550	13,588	11,454	14,393	62,500	62,550	14,518	12,294	15,323	65,500	65,550	15,448	13,134	16,253
59,550	59,600	13,604	11,468	14,408	62,550	62,600	14,534	12,308	15,338	65,550	65,600	15,464	13,148	16,268
59,600	59,650	13,619	11,482	14,424	62,600	62,650	14,549	12,322	15,354	65,600	65,650	15,479	13,162	16,284
59,650	59,700	13,635	11,496	14,439	62,650	62,700	14,565	12,336	15,369	65,650	65,700	15,495	13,176	16,299
59,700	59,750	13,650	11,510	14,455	62,700	62,750	14,580	12,350	15,385	65,700	65,750	15,510	13,190	16,315
59,750	59,800	13,666	11,524	14,470	62,750	62,800	14,596	12,364	15,400	65,750	65,800	15,526	13,204	16,330
59,800	59,850	13,681	11,538	14,486	62,800	62,850	14,611	12,378	15,416	65,800	65,850	15,541	13,218	16,346
59,850	59,900	13,697	11,552	14,501	62,850	62,900	14,627	12,392	15,431	65,850	65,900	15,557	13,232	16,361
59,900	59,950	13,712	11,566	14,517	62,900	62,950	14,642	12,406	15,447	65,900	65,950	15,572	13,246	16,377
59,950	60,000	13,728	11,580	14,532	62,950	63,000	14,658	12,420	15,462	65,950	66,000	15,588	13,260	16,392
<b>60,000</b>					<b>63,000</b>					<b>66,000</b>				
60,000	60,050	13,743	11,594	14,548	63,000	63,050	14,673	12,434	15,478	66,000	66,050	15,603	13,274	16,408
60,050	60,100	13,759	11,608	14,563	63,050	63,100	14,689	12,448	15,493	66,050	66,100	15,619	13,288	16,423
60,100	60,150	13,774	11,622	14,579	63,100	63,150	14,704	12,462	15,509	66,100	66,150	15,634	13,302	16,439
60,150	60,200	13,790	11,636	14,594	63,150	63,200	14,720	12,476	15,524	66,150	66,200	15,650	13,316	16,454
60,200	60,250	13,805	11,650	14,610	63,200	63,250	14,735	12,490	15,540	66,200	66,250	15,665	13,330	16,470
60,250	60,300	13,821	11,664	14,625	63,250	63,300	14,751	12,504	15,555	66,250	66,300	15,681	13,344	16,485
60,300	60,350	13,836	11,678	14,641	63,300	63,350	14,766	12,518	15,571	66,300	66,350	15,696	13,358	16,501
60,350	60,400	13,852	11,692	14,656	63,350	63,400	14,782	12,532	15,586	66,350	66,400	15,712	13,372	16,516
60,400	60,450	13,867	11,706	14,672	63,400	63,450	14,797	12,546	15,602	66,400	66,450	15,727	13,386	16,532
60,450	60,500	13,883	11,720	14,687	63,450	63,500	14,813	12,560	15,617	66,450	66,500	15,743	13,400	16,547
60,500	60,550	13,898	11,734	14,703	63,500	63,550	14,828	12,574	15,633	66,500	66,550	15,758	13,414	16,563
60,550	60,600	13,914	11,748	14,718	63,550	63,600	14,844	12,588	15,648	66,550	66,600	15,774	13,428	16,578
60,600	60,650	13,929	11,762	14,734	63,600	63,650	14,859	12,602	15,664	66,600	66,650	15,789	13,442	16,594
60,650	60,700	13,945	11,776	14,749	63,650	63,700	14,875	12,616	15,679	66,650	66,700	15,805	13,456	16,609
60,700	60,750	13,960	11,790	14,765	63,700	63,750	14,890	12,630	15,695	66,700	66,750	15,820	13,470	16,625
60,750	60,800	13,976	11,804	14,780	63,750	63,800	14,906	12,644	15,710	66,750	66,800	15,836	13,484	16,640
60,800	60,850	13,991	11,818	14,796	63,800	63,850	14,921	12,658	15,726	66,800	66,850	15,851	13,498	16,656
60,850	60,900	14,007	11,832	14,811	63,850	63,900	14,937	12,672	15,741	66,850	66,900	15,867	13,512	16,671
60,900	60,950	14,022	11,846	14,827	63,900	63,950	14,952	12,686	15,757	66,900	66,950	15,882	13,526	16,687
60,950	61,000	14,038	11,860	14,842	63,950	64,000	14,968	12,700	15,772	66,950	67,000	15,898	13,540	16,702
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	14,053	11,874	14,858	64,000	64,050	14,983	12,714	15,788	67,000	67,050	15,913	13,554	16,718
61,050	61,100	14,069	11,888	14,873	64,050	64,100	14,999	12,728	15,803	67,050	67,100	15,929	13,568	16,733
61,100	61,150	14,084	11,902	14,889	64,100	64,150	15,014	12,742	15,819	67,100	67,150	15,944	13,582	16,749
61,150	61,200	14,100	11,916	14,904	64,150	64,200	15,030	12,756	15,834	67,150	67,200	15,960	13,596	16,764
61,200	61,250	14,115	11,930	14,920	64,200	64,250	15,045	12,770	15,850	67,200	67,250	15,975	13,610	16,780
61,250	61,300	14,131	11,944	14,935	64,250	64,300	15,061	12,784	15,865	67,250	67,300	15,991	13,624	16,795
61,300	61,350	14,146	11,958	14,951	64,300	64,350	15,076	12,798	15,881	67,300	67,350	16,006	13,638	16,811
61,350	61,400	14,162	11,972	14,966	64,350	64,400	15,092	12,812	15,896	67,350	67,400	16,022	13,652	16,826
61,400	61,450	14,177	11,986	14,982	64,400	64,450	15,107	12,826	15,912	67,400	67,450	16,037	13,666	16,842
61,450	61,500	14,193	12,000	14,997	64,450	64,500	15,123	12,840	15,927	67,450	67,500	16,053	13,680	16,857
61,500	61,550	14,208	12,014	15,013	64,500	64,550	15,138	12,854	15,943	67,500	67,550	16,068	13,694	16,873
61,550	61,600	14,224	12,028	15,028	64,550	64,600	15,154	12,868	15,958	67,550	67,600	16,084	13,708	16,888
61,600	61,650	14,239	12,042	15,044	64,600	64,650	15,169	12,882	15,974	67,600	67,650	16,099	13,722	16,904
61,650	61,700	14,255	12,056	15,059	64,650	64,700	15,185	12,896	15,989	67,650	67,700	16,115	13,736	16,919
61,700	61,750	14,270	12,070	15,075	64,700	64,750	15,200	12,910	16,005	67,700	67,750	16,130	13,750	16,935
61,750	61,800	14,286	12,084	15,090	64,750	64,800	15,216	12,924	16,020	67,750	67,800	16,146	13,764	16,950
61,800	61,850	14,301	12,098	15,106	64,800	64,850	15,231	12,938	16,036	67,800	67,850	16,161	13,778	16,966
61,850	61,900	14,317	12,112	15,121	64,850	64,900	15,247	12,952	16,051	67,850	67,900	16,177	13,792	16,981
61,900	61,950	14,332	12,126	15,137	64,900	64,950	15,262	12,966	16,067	67,900	67,950	16,192	13,806	16,997
61,950	62,000	14,348	12,140	15,152	64,950	65,000	15,278	12,980	16,082	67,950	68,000	16,208	13,820	17,012

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	16,223	13,834	17,028	71,000	71,050	17,153	14,674	17,958	74,000	74,050	18,083	15,514	18,897
68,050	68,100	16,239	13,848	17,043	71,050	71,100	17,169	14,688	17,973	74,050	74,100	18,099	15,528	18,915
68,100	68,150	16,254	13,862	17,059	71,100	71,150	17,184	14,702	17,989	74,100	74,150	18,114	15,542	18,933
68,150	68,200	16,270	13,876	17,074	71,150	71,200	17,200	14,716	18,004	74,150	74,200	18,130	15,556	18,951
68,200	68,250	16,285	13,890	17,090	71,200	71,250	17,215	14,730	18,020	74,200	74,250	18,145	15,570	18,969
68,250	68,300	16,301	13,904	17,105	71,250	71,300	17,231	14,744	18,035	74,250	74,300	18,161	15,584	18,987
68,300	68,350	16,316	13,918	17,121	71,300	71,350	17,246	14,758	18,051	74,300	74,350	18,176	15,598	19,005
68,350	68,400	16,332	13,932	17,136	71,350	71,400	17,262	14,772	18,066	74,350	74,400	18,192	15,612	19,023
68,400	68,450	16,347	13,946	17,152	71,400	71,450	17,277	14,786	18,082	74,400	74,450	18,207	15,626	19,041
68,450	68,500	16,363	13,960	17,167	71,450	71,500	17,293	14,800	18,097	74,450	74,500	18,223	15,640	19,059
68,500	68,550	16,378	13,974	17,183	71,500	71,550	17,308	14,814	18,113	74,500	74,550	18,238	15,654	19,077
68,550	68,600	16,394	13,988	17,198	71,550	71,600	17,324	14,828	18,128	74,550	74,600	18,254	15,668	19,095
68,600	68,650	16,409	14,002	17,214	71,600	71,650	17,339	14,842	18,144	74,600	74,650	18,269	15,682	19,113
68,650	68,700	16,425	14,016	17,229	71,650	71,700	17,355	14,856	18,159	74,650	74,700	18,285	15,696	19,131
68,700	68,750	16,440	14,030	17,245	71,700	71,750	17,370	14,870	18,175	74,700	74,750	18,300	15,710	19,149
68,750	68,800	16,456	14,044	17,260	71,750	71,800	17,386	14,884	18,190	74,750	74,800	18,316	15,724	19,167
68,800	68,850	16,471	14,058	17,276	71,800	71,850	17,401	14,898	18,206	74,800	74,850	18,331	15,738	19,185
68,850	68,900	16,487	14,072	17,291	71,850	71,900	17,417	14,912	18,221	74,850	74,900	18,347	15,752	19,203
68,900	68,950	16,502	14,086	17,307	71,900	71,950	17,432	14,926	18,237	74,900	74,950	18,362	15,766	19,221
68,950	69,000	16,518	14,100	17,322	71,950	72,000	17,448	14,940	18,252	74,950	75,000	18,378	15,780	19,239
<b>69,000</b>					<b>72,000</b>					<b>75,000</b>				
69,000	69,050	16,533	14,114	17,338	72,000	72,050	17,463	14,954	18,268	75,000	75,050	18,393	15,794	19,257
69,050	69,100	16,549	14,128	17,353	72,050	72,100	17,479	14,968	18,283	75,050	75,100	18,409	15,808	19,275
69,100	69,150	16,564	14,142	17,369	72,100	72,150	17,494	14,982	18,299	75,100	75,150	18,424	15,822	19,293
69,150	69,200	16,580	14,156	17,384	72,150	72,200	17,510	14,996	18,314	75,150	75,200	18,440	15,836	19,311
69,200	69,250	16,595	14,170	17,400	72,200	72,250	17,525	15,010	18,330	75,200	75,250	18,455	15,850	19,329
69,250	69,300	16,611	14,184	17,415	72,250	72,300	17,541	15,024	18,345	75,250	75,300	18,471	15,864	19,347
69,300	69,350	16,626	14,198	17,431	72,300	72,350	17,556	15,038	18,361	75,300	75,350	18,486	15,878	19,365
69,350	69,400	16,642	14,212	17,446	72,350	72,400	17,572	15,052	18,376	75,350	75,400	18,502	15,892	19,383
69,400	69,450	16,657	14,226	17,462	72,400	72,450	17,587	15,066	18,392	75,400	75,450	18,517	15,906	19,401
69,450	69,500	16,673	14,240	17,477	72,450	72,500	17,603	15,080	18,407	75,450	75,500	18,533	15,920	19,419
69,500	69,550	16,688	14,254	17,493	72,500	72,550	17,618	15,094	18,423	75,500	75,550	18,548	15,934	19,437
69,550	69,600	16,704	14,268	17,508	72,550	72,600	17,634	15,108	18,438	75,550	75,600	18,564	15,948	19,455
69,600	69,650	16,719	14,282	17,524	72,600	72,650	17,649	15,122	18,454	75,600	75,650	18,579	15,962	19,473
69,650	69,700	16,735	14,296	17,539	72,650	72,700	17,665	15,136	18,469	75,650	75,700	18,595	15,976	19,491
69,700	69,750	16,750	14,310	17,555	72,700	72,750	17,680	15,150	18,485	75,700	75,750	18,610	15,990	19,509
69,750	69,800	16,766	14,324	17,570	72,750	72,800	17,696	15,164	18,500	75,750	75,800	18,626	16,004	19,527
69,800	69,850	16,781	14,338	17,586	72,800	72,850	17,711	15,178	18,516	75,800	75,850	18,641	16,018	19,545
69,850	69,900	16,797	14,352	17,601	72,850	72,900	17,727	15,192	18,531	75,850	75,900	18,657	16,032	19,563
69,900	69,950	16,812	14,366	17,617	72,900	72,950	17,742	15,206	18,547	75,900	75,950	18,672	16,046	19,581
69,950	70,000	16,828	14,380	17,632	72,950	73,000	17,758	15,220	18,562	75,950	76,000	18,688	16,060	19,599
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	16,843	14,394	17,648	73,000	73,050	17,773	15,234	18,578	76,000	76,050	18,703	16,074	19,617
70,050	70,100	16,859	14,408	17,663	73,050	73,100	17,789	15,248	18,593	76,050	76,100	18,719	16,088	19,635
70,100	70,150	16,874	14,422	17,679	73,100	73,150	17,804	15,262	18,609	76,100	76,150	18,734	16,102	19,653
70,150	70,200	16,890	14,436	17,694	73,150	73,200	17,820	15,276	18,624	76,150	76,200	18,750	16,116	19,671
70,200	70,250	16,905	14,450	17,710	73,200	73,250	17,835	15,290	18,640	76,200	76,250	18,765	16,130	19,689
70,250	70,300	16,921	14,464	17,725	73,250	73,300	17,851	15,304	18,655	76,250	76,300	18,781	16,144	19,707
70,300	70,350	16,936	14,478	17,741	73,300	73,350	17,866	15,318	18,671	76,300	76,350	18,796	16,158	19,725
70,350	70,400	16,952	14,492	17,756	73,350	73,400	17,882	15,332	18,686	76,350	76,400	18,812	16,172	19,743
70,400	70,450	16,967	14,506	17,772	73,400	73,450	17,897	15,346	18,702	76,400	76,450	18,827	16,186	19,761
70,450	70,500	16,983	14,520	17,787	73,450	73,500	17,913	15,360	18,717	76,450	76,500	18,843	16,200	19,779
70,500	70,550	16,998	14,534	17,803	73,500	73,550	17,928	15,374	18,733	76,500	76,550	18,858	16,214	19,797
70,550	70,600	17,014	14,548	17,818	73,550	73,600	17,944	15,388	18,748	76,550	76,600	18,874	16,228	19,815
70,600	70,650	17,029	14,562	17,834	73,600	73,650	17,959	15,402	18,764	76,600	76,650	18,889	16,242	19,833
70,650	70,700	17,045	14,576	17,849	73,650	73,700	17,975	15,416	18,779	76,650	76,700	18,905	16,256	19,851
70,700	70,750	17,060	14,590	17,865	73,700	73,750	17,990	15,430	18,795	76,700	76,750	18,920	16,270	19,869
70,750	70,800	17,076	14,604	17,880	73,750	73,800	18,006	15,444	18,810	76,750	76,800	18,936	16,284	19,887
70,800	70,850	17,091	14,618	17,896	73,800	73,850	18,021	15,458	18,826	76,800	76,850	18,951	16,298	19,905
70,850	70,900	17,107	14,632	17,911	73,850	73,900	18,037	15,472	18,843	76,850	76,900	18,967	16,312	19,923
70,900	70,950	17,122	14,646	17,927	73,900	73,950	18,052	15,486	18,861	76,900	76,950	18,982	16,326	19,941
70,950	71,000	17,138	14,660	17,942	73,950	74,000	18,068	15,500	18,879	76,950	77,000	18,998	16,340	19,959

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	19,013	16,354	19,977	80,000	80,050	19,943	17,194	21,057	83,000	83,050	20,873	18,034	22,137
77,050	77,100	19,029	16,368	19,995	80,050	80,100	19,959	17,208	21,075	83,050	83,100	20,889	18,048	22,155
77,100	77,150	19,044	16,382	20,013	80,100	80,150	19,974	17,222	21,093	83,100	83,150	20,904	18,062	22,173
77,150	77,200	19,060	16,396	20,031	80,150	80,200	19,990	17,236	21,111	83,150	83,200	20,920	18,076	22,191
77,200	77,250	19,075	16,410	20,049	80,200	80,250	20,005	17,250	21,129	83,200	83,250	20,935	18,090	22,209
77,250	77,300	19,091	16,424	20,067	80,250	80,300	20,021	17,264	21,147	83,250	83,300	20,951	18,104	22,227
77,300	77,350	19,106	16,438	20,085	80,300	80,350	20,036	17,278	21,165	83,300	83,350	20,966	18,118	22,245
77,350	77,400	19,122	16,452	20,103	80,350	80,400	20,052	17,292	21,183	83,350	83,400	20,982	18,132	22,263
77,400	77,450	19,137	16,466	20,121	80,400	80,450	20,067	17,306	21,201	83,400	83,450	20,997	18,146	22,281
77,450	77,500	19,153	16,480	20,139	80,450	80,500	20,083	17,320	21,219	83,450	83,500	21,013	18,160	22,299
77,500	77,550	19,168	16,494	20,157	80,500	80,550	20,098	17,334	21,237	83,500	83,550	21,028	18,174	22,317
77,550	77,600	19,184	16,508	20,175	80,550	80,600	20,114	17,348	21,255	83,550	83,600	21,044	18,188	22,335
77,600	77,650	19,199	16,522	20,193	80,600	80,650	20,129	17,362	21,273	83,600	83,650	21,059	18,202	22,353
77,650	77,700	19,215	16,536	20,211	80,650	80,700	20,145	17,376	21,291	83,650	83,700	21,075	18,216	22,371
77,700	77,750	19,230	16,550	20,229	80,700	80,750	20,160	17,390	21,309	83,700	83,750	21,090	18,230	22,389
77,750	77,800	19,246	16,564	20,247	80,750	80,800	20,176	17,404	21,327	83,750	83,800	21,106	18,244	22,407
77,800	77,850	19,261	16,578	20,265	80,800	80,850	20,191	17,418	21,345	83,800	83,850	21,121	18,258	22,425
77,850	77,900	19,277	16,592	20,283	80,850	80,900	20,207	17,432	21,363	83,850	83,900	21,137	18,272	22,443
77,900	77,950	19,292	16,606	20,301	80,900	80,950	20,222	17,446	21,381	83,900	83,950	21,152	18,286	22,461
77,950	78,000	19,308	16,620	20,319	80,950	81,000	20,238	17,460	21,399	83,950	84,000	21,168	18,300	22,479
<b>78,000</b>					<b>81,000</b>					<b>84,000</b>				
78,000	78,050	19,323	16,634	20,337	81,000	81,050	20,253	17,474	21,417	84,000	84,050	21,183	18,314	22,497
78,050	78,100	19,339	16,648	20,355	81,050	81,100	20,269	17,488	21,435	84,050	84,100	21,199	18,328	22,515
78,100	78,150	19,354	16,662	20,373	81,100	81,150	20,284	17,502	21,453	84,100	84,150	21,214	18,342	22,533
78,150	78,200	19,370	16,676	20,391	81,150	81,200	20,300	17,516	21,471	84,150	84,200	21,230	18,356	22,551
78,200	78,250	19,385	16,690	20,409	81,200	81,250	20,315	17,530	21,489	84,200	84,250	21,245	18,370	22,569
78,250	78,300	19,401	16,704	20,427	81,250	81,300	20,331	17,544	21,507	84,250	84,300	21,261	18,384	22,587
78,300	78,350	19,416	16,718	20,445	81,300	81,350	20,346	17,558	21,525	84,300	84,350	21,276	18,398	22,605
78,350	78,400	19,432	16,732	20,463	81,350	81,400	20,362	17,572	21,543	84,350	84,400	21,292	18,412	22,623
78,400	78,450	19,447	16,746	20,481	81,400	81,450	20,377	17,586	21,561	84,400	84,450	21,307	18,426	22,641
78,450	78,500	19,463	16,760	20,499	81,450	81,500	20,393	17,600	21,579	84,450	84,500	21,323	18,440	22,659
78,500	78,550	19,478	16,774	20,517	81,500	81,550	20,408	17,614	21,597	84,500	84,550	21,338	18,454	22,677
78,550	78,600	19,494	16,788	20,535	81,550	81,600	20,424	17,628	21,615	84,550	84,600	21,354	18,468	22,695
78,600	78,650	19,509	16,802	20,553	81,600	81,650	20,439	17,642	21,633	84,600	84,650	21,369	18,482	22,713
78,650	78,700	19,525	16,816	20,571	81,650	81,700	20,455	17,656	21,651	84,650	84,700	21,385	18,496	22,731
78,700	78,750	19,540	16,830	20,589	81,700	81,750	20,470	17,670	21,669	84,700	84,750	21,400	18,510	22,749
78,750	78,800	19,556	16,844	20,607	81,750	81,800	20,486	17,684	21,687	84,750	84,800	21,416	18,524	22,767
78,800	78,850	19,571	16,858	20,625	81,800	81,850	20,501	17,698	21,705	84,800	84,850	21,431	18,538	22,785
78,850	78,900	19,587	16,872	20,643	81,850	81,900	20,517	17,712	21,723	84,850	84,900	21,447	18,552	22,803
78,900	78,950	19,602	16,886	20,661	81,900	81,950	20,532	17,726	21,741	84,900	84,950	21,462	18,566	22,821
78,950	79,000	19,618	16,900	20,679	81,950	82,000	20,548	17,740	21,759	84,950	85,000	21,478	18,580	22,839
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	19,633	16,914	20,697	82,000	82,050	20,563	17,754	21,777	85,000	85,050	21,493	18,594	22,857
79,050	79,100	19,649	16,928	20,715	82,050	82,100	20,579	17,768	21,795	85,050	85,100	21,509	18,608	22,875
79,100	79,150	19,664	16,942	20,733	82,100	82,150	20,594	17,782	21,813	85,100	85,150	21,524	18,622	22,893
79,150	79,200	19,680	16,956	20,751	82,150	82,200	20,610	17,796	21,831	85,150	85,200	21,540	18,636	22,911
79,200	79,250	19,695	16,970	20,769	82,200	82,250	20,625	17,810	21,849	85,200	85,250	21,555	18,650	22,929
79,250	79,300	19,711	16,984	20,787	82,250	82,300	20,641	17,824	21,867	85,250	85,300	21,571	18,664	22,947
79,300	79,350	19,726	16,998	20,805	82,300	82,350	20,656	17,838	21,885	85,300	85,350	21,586	18,678	22,965
79,350	79,400	19,742	17,012	20,823	82,350	82,400	20,672	17,852	21,903	85,350	85,400	21,602	18,692	22,983
79,400	79,450	19,757	17,026	20,841	82,400	82,450	20,687	17,866	21,921	85,400	85,450	21,617	18,706	23,001
79,450	79,500	19,773	17,040	20,859	82,450	82,500	20,703	17,880	21,939	85,450	85,500	21,633	18,720	23,019
79,500	79,550	19,788	17,054	20,877	82,500	82,550	20,718	17,894	21,957	85,500	85,550	21,648	18,734	23,037
79,550	79,600	19,804	17,068	20,895	82,550	82,600	20,734	17,908	21,975	85,550	85,600	21,664	18,748	23,055
79,600	79,650	19,819	17,082	20,913	82,600	82,650	20,749	17,922	21,993	85,600	85,650	21,679	18,762	23,073
79,650	79,700	19,835	17,096	20,931	82,650	82,700	20,765	17,936	22,011	85,650	85,700	21,695	18,776	23,091
79,700	79,750	19,850	17,110	20,949	82,700	82,750	20,780	17,950	22,029	85,700	85,750	21,710	18,790	23,109
79,750	79,800	19,866	17,124	20,967	82,750	82,800	20,796	17,964	22,047	85,750	85,800	21,726	18,804	23,127
79,800	79,850	19,881	17,138	20,985	82,800	82,850	20,811	17,978	22,065	85,800	85,850	21,741	18,818	23,145
79,850	79,900	19,897	17,152	21,003	82,850	82,900	20,827	17,992	22,083	85,850	85,900	21,757	18,832	23,163
79,900	79,950	19,912	17,166	21,021	82,900	82,950	20,842	18,006	22,101	85,900	85,950	21,772	18,846	23,181
79,950	80,000	19,928	17,180	21,039	82,950	83,000	20,858	18,020	22,119	85,950	86,000	21,788	18,860	23,199

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	21,803	18,874	23,217	89,000	89,050	22,733	19,714	24,297	92,000	92,050	23,663	20,554	25,377
86,050	86,100	21,819	18,888	23,235	89,050	89,100	22,749	19,728	24,315	92,050	92,100	23,679	20,568	25,395
86,100	86,150	21,834	18,902	23,253	89,100	89,150	22,764	19,742	24,333	92,100	92,150	23,694	20,582	25,413
86,150	86,200	21,850	18,916	23,271	89,150	89,200	22,780	19,756	24,351	92,150	92,200	23,710	20,596	25,431
86,200	86,250	21,865	18,930	23,289	89,200	89,250	22,795	19,770	24,369	92,200	92,250	23,725	20,610	25,449
86,250	86,300	21,881	18,944	23,307	89,250	89,300	22,811	19,784	24,387	92,250	92,300	23,741	20,624	25,467
86,300	86,350	21,896	18,958	23,325	89,300	89,350	22,826	19,798	24,405	92,300	92,350	23,756	20,638	25,485
86,350	86,400	21,912	18,972	23,343	89,350	89,400	22,842	19,812	24,423	92,350	92,400	23,772	20,652	25,503
86,400	86,450	21,927	18,986	23,361	89,400	89,450	22,857	19,826	24,441	92,400	92,450	23,787	20,666	25,521
86,450	86,500	21,943	19,000	23,379	89,450	89,500	22,873	19,840	24,459	92,450	92,500	23,803	20,680	25,539
86,500	86,550	21,958	19,014	23,397	89,500	89,550	22,888	19,854	24,477	92,500	92,550	23,818	20,694	25,557
86,550	86,600	21,974	19,028	23,415	89,550	89,600	22,904	19,868	24,495	92,550	92,600	23,834	20,708	25,575
86,600	86,650	21,989	19,042	23,433	89,600	89,650	22,919	19,882	24,513	92,600	92,650	23,849	20,722	25,593
86,650	86,700	22,005	19,056	23,451	89,650	89,700	22,935	19,896	24,531	92,650	92,700	23,865	20,736	25,611
86,700	86,750	22,020	19,070	23,469	89,700	89,750	22,950	19,910	24,549	92,700	92,750	23,880	20,750	25,629
86,750	86,800	22,036	19,084	23,487	89,750	89,800	22,966	19,924	24,567	92,750	92,800	23,896	20,764	25,647
86,800	86,850	22,051	19,098	23,505	89,800	89,850	22,981	19,938	24,585	92,800	92,850	23,911	20,778	25,665
86,850	86,900	22,067	19,112	23,523	89,850	89,900	22,997	19,952	24,603	92,850	92,900	23,927	20,792	25,683
86,900	86,950	22,082	19,126	23,541	89,900	89,950	23,012	19,966	24,621	92,900	92,950	23,942	20,806	25,701
86,950	87,000	22,098	19,140	23,559	89,950	90,000	23,028	19,980	24,639	92,950	93,000	23,958	20,820	25,719
<b>87,000</b>					<b>90,000</b>					<b>93,000</b>				
87,000	87,050	22,113	19,154	23,577	90,000	90,050	23,043	19,994	24,657	93,000	93,050	23,973	20,834	25,737
87,050	87,100	22,129	19,168	23,595	90,050	90,100	23,059	20,008	24,675	93,050	93,100	23,989	20,848	25,755
87,100	87,150	22,144	19,182	23,613	90,100	90,150	23,074	20,022	24,693	93,100	93,150	24,004	20,862	25,773
87,150	87,200	22,160	19,196	23,631	90,150	90,200	23,090	20,036	24,711	93,150	93,200	24,020	20,876	25,791
87,200	87,250	22,175	19,210	23,649	90,200	90,250	23,105	20,050	24,729	93,200	93,250	24,035	20,890	25,809
87,250	87,300	22,191	19,224	23,667	90,250	90,300	23,121	20,064	24,747	93,250	93,300	24,051	20,904	25,827
87,300	87,350	22,206	19,238	23,685	90,300	90,350	23,136	20,078	24,765	93,300	93,350	24,066	20,918	25,845
87,350	87,400	22,222	19,252	23,703	90,350	90,400	23,152	20,092	24,783	93,350	93,400	24,082	20,932	25,863
87,400	87,450	22,237	19,266	23,721	90,400	90,450	23,167	20,106	24,801	93,400	93,450	24,097	20,946	25,881
87,450	87,500	22,253	19,280	23,739	90,450	90,500	23,183	20,120	24,819	93,450	93,500	24,113	20,960	25,899
87,500	87,550	22,268	19,294	23,757	90,500	90,550	23,198	20,134	24,837	93,500	93,550	24,128	20,974	25,917
87,550	87,600	22,284	19,308	23,775	90,550	90,600	23,214	20,148	24,855	93,550	93,600	24,144	20,988	25,935
87,600	87,650	22,299	19,322	23,793	90,600	90,650	23,229	20,162	24,873	93,600	93,650	24,159	21,002	25,953
87,650	87,700	22,315	19,336	23,811	90,650	90,700	23,245	20,176	24,891	93,650	93,700	24,175	21,016	25,971
87,700	87,750	22,330	19,350	23,829	90,700	90,750	23,260	20,190	24,909	93,700	93,750	24,190	21,030	25,989
87,750	87,800	22,346	19,364	23,847	90,750	90,800	23,276	20,204	24,927	93,750	93,800	24,206	21,044	26,007
87,800	87,850	22,361	19,378	23,865	90,800	90,850	23,291	20,218	24,945	93,800	93,850	24,221	21,058	26,025
87,850	87,900	22,377	19,392	23,883	90,850	90,900	23,307	20,232	24,963	93,850	93,900	24,237	21,072	26,043
87,900	87,950	22,392	19,406	23,901	90,900	90,950	23,322	20,246	24,981	93,900	93,950	24,252	21,086	26,061
87,950	88,000	22,408	19,420	23,919	90,950	91,000	23,338	20,260	24,999	93,950	94,000	24,268	21,100	26,079
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
88,000	88,050	22,423	19,434	23,937	91,000	91,050	23,353	20,274	25,017	94,000	94,050	24,283	21,114	26,097
88,050	88,100	22,439	19,448	23,955	91,050	91,100	23,369	20,288	25,035	94,050	94,100	24,299	21,128	26,115
88,100	88,150	22,454	19,462	23,973	91,100	91,150	23,384	20,302	25,053	94,100	94,150	24,314	21,142	26,133
88,150	88,200	22,470	19,476	23,991	91,150	91,200	23,400	20,316	25,071	94,150	94,200	24,330	21,156	26,151
88,200	88,250	22,485	19,490	24,009	91,200	91,250	23,415	20,330	25,089	94,200	94,250	24,345	21,170	26,169
88,250	88,300	22,501	19,504	24,027	91,250	91,300	23,431	20,344	25,107	94,250	94,300	24,361	21,184	26,187
88,300	88,350	22,516	19,518	24,045	91,300	91,350	23,446	20,358	25,125	94,300	94,350	24,376	21,198	26,205
88,350	88,400	22,532	19,532	24,063	91,350	91,400	23,462	20,372	25,143	94,350	94,400	24,392	21,212	26,223
88,400	88,450	22,547	19,546	24,081	91,400	91,450	23,477	20,386	25,161	94,400	94,450	24,407	21,226	26,241
88,450	88,500	22,563	19,560	24,099	91,450	91,500	23,493	20,400	25,179	94,450	94,500	24,423	21,240	26,259
88,500	88,550	22,578	19,574	24,117	91,500	91,550	23,508	20,414	25,197	94,500	94,550	24,438	21,254	26,277
88,550	88,600	22,594	19,588	24,135	91,550	91,600	23,524	20,428	25,215	94,550	94,600	24,454	21,268	26,295
88,600	88,650	22,609	19,602	24,153	91,600	91,650	23,539	20,442	25,233	94,600	94,650	24,469	21,282	26,313
88,650	88,700	22,625	19,616	24,171	91,650	91,700	23,555	20,456	25,251	94,650	94,700	24,485	21,296	26,331
88,700	88,750	22,640	19,630	24,189	91,700	91,750	23,570	20,470	25,269	94,700	94,750	24,500	21,310	26,349
88,750	88,800	22,656	19,644	24,207	91,750	91,800	23,586	20,484	25,287	94,750	94,800	24,516	21,324	26,367
88,800	88,850	22,671	19,658	24,225	91,800	91,850	23,601	20,498	25,305	94,800	94,850	24,531	21,338	26,385
88,850	88,900	22,687	19,672	24,243	91,850	91,900	23,617	20,512	25,323	94,850	94,900	24,547	21,352	26,403
88,900	88,950	22,702	19,686	24,261	91,900	91,950	23,632	20,526	25,341	94,900	94,950	24,562	21,366	26,421
88,950	89,000	22,718	19,700	24,279	91,950	92,000	23,648	20,540	25,359	94,950	95,000	24,578	21,380	26,439

Continued on next page

1996 Tax Table—Continued

If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—			If Form 1040NR, line 36, is—		And you are—				
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately		
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—					
<b>95,000</b>					<b>97,000</b>						<b>99,000</b>					
95,000	95,050	24,593	21,394	26,457	97,000	97,050	25,213	21,958	27,177	99,000	99,050	25,833	22,578	27,897		
95,050	95,100	24,609	21,408	26,475	97,050	97,100	25,229	21,973	27,195	99,050	99,100	25,849	22,593	27,915		
95,100	95,150	24,624	21,422	26,493	97,100	97,150	25,244	21,989	27,213	99,100	99,150	25,864	22,609	27,933		
95,150	95,200	24,640	21,436	26,511	97,150	97,200	25,260	22,004	27,231	99,150	99,200	25,880	22,624	27,951		
95,200	95,250	24,655	21,450	26,529	97,200	97,250	25,275	22,020	27,249	99,200	99,250	25,895	22,640	27,969		
95,250	95,300	24,671	21,464	26,547	97,250	97,300	25,291	22,035	27,267	99,250	99,300	25,911	22,655	27,987		
95,300	95,350	24,686	21,478	26,565	97,300	97,350	25,306	22,051	27,285	99,300	99,350	25,926	22,671	28,005		
95,350	95,400	24,702	21,492	26,583	97,350	97,400	25,322	22,066	27,303	99,350	99,400	25,942	22,686	28,023		
95,400	95,450	24,717	21,506	26,601	97,400	97,450	25,337	22,082	27,321	99,400	99,450	25,957	22,702	28,041		
95,450	95,500	24,733	21,520	26,619	97,450	97,500	25,353	22,097	27,339	99,450	99,500	25,973	22,717	28,059		
95,500	95,550	24,748	21,534	26,637	97,500	97,550	25,368	22,113	27,357	99,500	99,550	25,988	22,733	28,077		
95,550	95,600	24,764	21,548	26,655	97,550	97,600	25,384	22,128	27,375	99,550	99,600	26,004	22,748	28,095		
95,600	95,650	24,779	21,562	26,673	97,600	97,650	25,399	22,144	27,393	99,600	99,650	26,019	22,764	28,113		
95,650	95,700	24,795	21,576	26,691	97,650	97,700	25,415	22,159	27,411	99,650	99,700	26,035	22,779	28,131		
95,700	95,750	24,810	21,590	26,709	97,700	97,750	25,430	22,175	27,429	99,700	99,750	26,050	22,795	28,149		
95,750	95,800	24,826	21,604	26,727	97,750	97,800	25,446	22,190	27,447	99,750	99,800	26,066	22,810	28,167		
95,800	95,850	24,841	21,618	26,745	97,800	97,850	25,461	22,206	27,465	99,800	99,850	26,081	22,826	28,185		
95,850	95,900	24,857	21,632	26,763	97,850	97,900	25,477	22,221	27,483	99,850	99,900	26,097	22,841	28,203		
95,900	95,950	24,872	21,646	26,781	97,900	97,950	25,492	22,237	27,501	99,900	99,950	26,112	22,857	28,221		
95,950	96,000	24,888	21,660	26,799	97,950	98,000	25,508	22,252	27,519	99,950	100,000	26,128	22,872	28,239		
<b>96,000</b>					<b>98,000</b>											
96,000	96,050	24,903	21,674	26,817	98,000	98,050	25,523	22,268	27,537							
96,050	96,100	24,919	21,688	26,835	98,050	98,100	25,539	22,283	27,555							
96,100	96,150	24,934	21,702	26,853	98,100	98,150	25,554	22,299	27,573							
96,150	96,200	24,950	21,716	26,871	98,150	98,200	25,570	22,314	27,591							
96,200	96,250	24,965	21,730	26,889	98,200	98,250	25,585	22,330	27,609							
96,250	96,300	24,981	21,744	26,907	98,250	98,300	25,601	22,345	27,627							
96,300	96,350	24,996	21,758	26,925	98,300	98,350	25,616	22,361	27,645							
96,350	96,400	25,012	21,772	26,943	98,350	98,400	25,632	22,376	27,663							
96,400	96,450	25,027	21,786	26,961	98,400	98,450	25,647	22,392	27,681							
96,450	96,500	25,043	21,800	26,979	98,450	98,500	25,663	22,407	27,699							
96,500	96,550	25,058	21,814	26,997	98,500	98,550	25,678	22,423	27,717							
96,550	96,600	25,074	21,828	27,015	98,550	98,600	25,694	22,438	27,735							
96,600	96,650	25,089	21,842	27,033	98,600	98,650	25,709	22,454	27,753							
96,650	96,700	25,105	21,856	27,051	98,650	98,700	25,725	22,469	27,771							
96,700	96,750	25,120	21,870	27,069	98,700	98,750	25,740	22,485	27,789							
96,750	96,800	25,136	21,884	27,087	98,750	98,800	25,756	22,500	27,807							
96,800	96,850	25,151	21,898	27,105	98,800	98,850	25,771	22,516	27,825							
96,850	96,900	25,167	21,912	27,123	98,850	98,900	25,787	22,531	27,843							
96,900	96,950	25,182	21,927	27,141	98,900	98,950	25,802	22,547	27,861							
96,950	97,000	25,198	21,942	27,159	98,950	99,000	25,818	22,562	27,879							

**\$100,000  
or over —  
use Tax  
Rate  
Schedules  
on page 31**

# 1996 Tax Rate Schedules

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

**Schedule W**  
**Estates or Trusts**  
Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
Over—			
\$0	\$1,600	.....15%	<b>\$0</b>
1,600	3,800	<b>\$240.00 + 28%</b>	<b>1,600</b>
3,800	5,800	<b>856.00 + 31%</b>	<b>3,800</b>
5,800	7,900	<b>1,476.00 + 36%</b>	<b>5,800</b>
7,900	.....	<b>2,232.00 + 39.6%</b>	<b>7,900</b>

**Schedule X**  
**Single Taxpayers**  
Use this schedule if you checked **Filing Status Box 1 or 2** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
Over—			
\$0	\$24,000	.....15%	<b>\$0</b>
24,000	58,150	<b>\$3,600.00 + 28%</b>	<b>24,000</b>
58,150	121,300	<b>13,162.00 + 31%</b>	<b>58,150</b>
121,300	263,750	<b>32,738.50 + 36%</b>	<b>121,300</b>
263,750	.....	<b>84,020.50 + 39.6%</b>	<b>263,750</b>

**Schedule Y**  
**Married Filing Separate Returns**  
Use this schedule if you checked **Filing Status Box 3, 4, or 5** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
Over—			
\$0	\$20,050	.....15%	<b>\$0</b>
20,050	48,450	<b>\$3,007.50 + 28%</b>	<b>20,050</b>
48,450	73,850	<b>10,959.50 + 31%</b>	<b>48,450</b>
73,850	131,875	<b>18,833.50 + 36%</b>	<b>73,850</b>
131,875	.....	<b>39,722.50 + 39.6%</b>	<b>131,875</b>

**Schedule Z**  
**Qualifying Widows and Widowers**  
Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
Over—			
\$0	\$40,100	.....15%	<b>\$0</b>
40,100	96,900	<b>\$6,015.00 + 28%</b>	<b>40,100</b>
96,900	147,700	<b>21,919.00 + 31%</b>	<b>96,900</b>
147,700	263,750	<b>37,667.00 + 36%</b>	<b>147,700</b>
263,750	.....	<b>79,445.00 + 39.6%</b>	<b>263,750</b>

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