

# 1998



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.

### General Instructions

**TIP:** For details on these and other changes, see **Pub. 553** or see **What's Hot** at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

### What's New for 1998?

#### Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,000 of the interest on line 25. See the instructions for line 25 on page 9 for details.

#### New Child Tax Credits

Do you have a dependent child (see the instructions for line 7c on page 6 for a list of filers who are allowed to claim a dependent on Form 1040NR) who was under age 17 at the end of 1998?

If so, you may be able to claim either or both of these new credits:

- The Child Tax Credit
- The Additional Child Tax Credit

The total of these credits cannot be more than \$400 for each qualifying child. Figure the child tax credit first. If you have three or more qualifying children and you are not able to claim the full \$400 child tax credit for each child, you may be able to claim the additional credit.

The **additional child tax credit** is refundable; that is, it may give you a refund even if you do not owe any tax.

These credits are in addition to the child and dependent care credit that you may be able to claim.

**Who is a Qualifying Child?** The child must be your dependent and must meet certain other requirements. See **Qualifying Child for Child Tax Credit** in the instructions for line 7c, column (4), on page 6.

**Caution:** If the child meets those requirements, check the box in column (4) on line 7c of your return.

#### Where Do You Claim These Credits?

**Child Tax Credit.** If you have at least one qualifying child, follow the instructions that begin on page 10. Enter the credit on Form 1040NR, line 41.

**Additional Child Tax Credit.** Use **Form 8812** to figure this credit and attach it to your return. Enter the additional child tax credit on Form 1040NR, line 56.

#### Sale of Your Home

If you sold your main home in 1998 and **all four** of the following apply, you do not have to report the sale on your tax return.

1. No part of the home was used for business or rental purposes.

2. You owned and lived in the home as your main home for at least 2 years within the 5-year period ending on the date of sale.

3. You have not sold or exchanged another main home after May 6, 1997.

4. The selling price of the home is not over \$250,000.

If all four of the conditions do not apply, see **Pub. 523** to find out if you have to report the sale on your return and, if you do, how to do so.

#### Self-Employed Health Insurance

You may be able to deduct up to 45% of your health insurance. See the instructions for line 28 on page 10 for details.

#### IRA Deduction Restored for Some People Covered by Retirement Plans

You may be able to take an IRA deduction if you were covered by a retirement plan and your modified adjusted gross income is less than \$40,000 if you checked filing status box 1, 2, 3, 4, or 5; or \$60,000 if qualifying widow(er) (filing status box 6). See the instructions for line 24 on page 9.

#### Conversions From Traditional IRAs to Roth IRAs

If you converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 1998, you may have to file **Form 8606**. See Form 8606 and its instructions for details.

#### Penalty-Free IRA Distributions

The additional tax on an early distribution from an IRA may not apply if you paid higher education expenses for yourself, your spouse, or your children or grandchildren. The tax also may not apply if you pay expenses related to the purchase of a home by a first-time homebuyer. See **Form 5329** and its instructions for details.

#### Estimated Tax Penalty

You generally will not owe an estimated tax penalty if the amount you owe on line 67 is less than \$1,000. See the instructions for line 68 on page 13.

#### Credit for Federal Tax Paid on Kerosene

If you bought undyed kerosene after June 30, 1998, for heating or certain other nonhighway uses, you may be able to take a credit of 24.4 cents for each gallon. You can get a refund even if you do not owe tax. See **Form 4136**.

### Payment of Tax

If you owe tax, make your check or money order payable to the "**United States Treasury**." See the instructions for line 67 on page 13 for more details.

### Standard Mileage Rates

The rate for business use of a vehicle has increased to 32.5 cents a mile. Starting this year, you can use the business rate even if you lease your vehicle. For charitable contributions, the rate has increased to 14 cents a mile.

### What To Look for in 1999

**Child Tax Credits.** The total of the child tax credit and the additional child tax credit can be as much as \$500 for each qualifying child.

**Student Loan Interest Deduction.** You may be able to deduct up to \$1,500 of the interest you pay on a qualified student loan.

**Self-Employed Health Insurance Deduction.** You may be able to deduct up to 60% of your health insurance.

**IRA Deduction Allowed to More Taxpayers Covered by a Retirement Plan.** You may be able to take an IRA deduction if you are covered by a retirement plan and your 1999 modified adjusted gross income is less than: \$41,000 if single or married filing separately and you lived apart from your spouse for all of 1999; or \$61,000 if qualifying widow(er).

### 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, see 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 you must file **Form 8840**, Closer Connection Exception Statement for Aliens. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). 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 the Eastern Area Distribution Center, P.O. Box 85627, Richmond, VA 23285-5627, U.S.A.

## 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 1998. If you do not meet either of these tests for 1998 but you meet the substantial presence test for 1999, you may be able to choose to be treated as a resident alien for part of 1998. But you must have been physically present in the United States for at least 31 days in a row during 1998 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1997. 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 1998.

**Substantial Presence Test.** You are considered a U.S. resident if you meet the substantial presence test for 1998. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1998, and
2. 183 days during the period 1998, 1997, and 1996, counting all the days of physical presence in 1998 but only  $\frac{1}{2}$  the number of days of presence in 1997 and only  $\frac{1}{6}$  the number of days in 1996.

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

**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 1998 if you:

- a. were present in the United States for fewer than 183 days during 1998,
- b. establish that during 1998 you had a tax home in a foreign country, and
- c. establish that during 1998 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 in a trade or business in the United States during 1998. 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 U.S. source income, 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 must file Form 1040NR (or Form 1040NR-EZ) only if you have income that is subject to tax under section 871 (i.e., the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 69 through 79 on page 4 of Form 1040NR).*

2. You were a nonresident alien not engaged in a trade or business in the United States during 1998 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, 1999, 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 1998. 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 1998 calendar year is due by April 15, 1999.

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 1998 calendar year is due by June 15, 1999.

**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.

## Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. The list published in September 1998 includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

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

**Caution:** *Private delivery services cannot deliver items to P.O. boxes. You must use the*

U.S. Postal Service to mail any item to an IRS P.O. box address.

## Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply 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 1998. 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, see Pub. 901 or refer to the specific treaty.*

## Dual-Status Taxpayers

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

### 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).

Former long-term U.S. residents are required to file **Form 8854**, Expatriation Information Statement, with their dual-status return for the last year of U.S. residency. To determine if you are a former long-term U.S. resident, see page 4.

### 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** above.

**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.

**Education Credits.** You may not take an education credit unless your filing status is married filing jointly.

### 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, Schedule D (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 40. Next to line 40 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 on line 39 and the tax on the noneffectively connected income on line 48.

**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 57. Enter amounts from the attached statement (Form 1040NR, lines 54, 61a, 61b, 62a, and 62b) to the left of line 57 and identify and include in the amount on line 57.

**When filing Form 1040NR**, show the total tax withheld on lines 54, 61a, 61b, 62a, and 62b. Enter the amount from the attached statement (Form 1040, line 57) to the left of line 54 and identify and include in the amount on line 54.

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 64. 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.

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

### Kinds of Income

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

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens. 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 48. Pub. 519 describes this income more fully.

**Note:** Use line 51 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 47.

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

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. These amounts are adjusted for inflation if your expatriation action is after 1996. If you expatriated in 1997, your average annual net income tax has to have been more than \$106,000 or your net worth has to have been \$528,000 or more for these rules to apply. If you expatriated in 1998, the amounts are \$109,000 and \$543,000, respectively.

Although there are exceptions to these rules, you will qualify for an exception only if you are eligible to submit a ruling request to 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 and you submit such a ruling request in a complete and good faith manner. For more details about these exceptions, see section 877(c); Notice 97-19, 1997-1 C.B. 394; and Notice 98-34, 1998-27 I.R.B. 30.

If the rules of section 877 apply to you, **check the "Yes" box in item P on page 5 of the form.** 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 the 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 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 sections 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.

You may not claim that a tax treaty in effect on August 21, 1996, prevents the imposition of tax by reason of section 877.

### Annual Information Statement

If the expatriation rules apply to you and you are liable for U.S. taxes, you must attach a statement to Form 1040NR that sets forth by category (e.g., dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877 as modified by Section V of Notice 97-19, 1997-1 C.B. 394) and those items of income subject to tax under section 877. If the expatriation rules apply to you, you must attach this statement to Form 1040NR, even if you have fully satisfied your U.S. tax liability through withholding of tax at source.

If you fail to furnish a complete statement, as described above, you will not be considered to have filed a true and accurate return. Therefore, you will not be entitled to any deductions or credits if your tax liability for your 1998 taxable year is later adjusted. See section 874(a).

## Line Instructions for Form 1040NR

### Name, Address, and Identifying Number

**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.

**P.O. Box.** Enter your box number instead of your street address **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. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

**Identifying Number.** If you are an individual, you are generally required to enter your social security number (SSN). To apply for an SSN, get **Form SS-5**, from a Social Security Administration (SSA) office. 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 individual taxpayer identification number (ITIN). **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 a SSN, enter that person's ITIN.

**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.*

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.

## 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 1998, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1998.

**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 1998.
3. You lived apart from your spouse during the last 6 months of 1998.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1998.
5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules in **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for children of divorced or separated parents.

**Line 6—Qualifying Widow(er) With Dependent Child.** You may check the box on line 6 and use joint return tax rates for 1998 if **all seven** of the following apply.

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea, or were a U.S. national.
2. Your spouse died in 1996 or 1997 and you did not remarry in 1998.
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 1998. 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.

## Exemptions

Exemptions for estates and trusts are described in the instructions for line 37.

**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 1998.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 1998. 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 **Identifying Number** on page 5 for additional information.

**Line 7c—Dependents.** Only U.S. nationals, and residents of Canada, Mexico, Japan, and the Republic of Korea, may claim exemptions for their dependents. If you were a U.S. national (American Samoan) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a 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 1998.

You can take an exemption for each of your dependents. 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, ITIN, or adoption taxpayer identification number (ATIN)). 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 and reduce or disallow any other tax benefits (such as the child tax credits) based on the dependent. If your dependent child was born and died in 1998 and you do not have an identifying number for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

**Adoption Taxpayer Identification Numbers (ATINs).** If you have a dependent who was placed with you by an authorized placement agency and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See **Form W-7A** for details.

**Line 7c, Column (4).** Check this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 41.

**Qualifying Child for Child Tax Credit.** A qualifying child for purposes of the child tax credit is a child who:

- Is claimed as your dependent on line 7c, **and**
- Was **under age 17** at the end of 1998, **and**
- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
- Is a U.S. citizen or resident alien.

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final.

A **grandchild** is any decedent of your son, daughter, or adopted child and includes your great-grandchild, great-great-grandchild, etc.

A **foster child** is any child you cared for as your own child and who lived with you for all

of 1998. A child who was born or died in 1998 is considered to have lived with you for all of 1998 if your home was the child's home for the entire time he or she was alive during 1998.

To find out who is a **resident alien**, see **Resident Alien or Nonresident Alien** on page 2.

**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 in Pub. 501 for children of divorced or separated parents, 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. See **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.** Include the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "Dependents on 7c not entered above."

## 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.

## 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 as income in box 1. See **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 49 on page 12.

- **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.

- **Employer-provided adoption benefits**, which should be shown in box 13 of your W-2 form(s) with code T. But first complete **Form 8839** to see if you can 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 1998 under **all** plans was more than \$10,000, 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. See **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.

- **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.

- **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.

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

**Missing or Incorrect Form W-2.** If you do not get a Form W-2 by February 1, 1999, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Line 9a—Taxable Interest 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. See **Pub. 901**, U.S. Tax Treaties. In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt if it is not effectively connected with a U.S. trade or business.

Interest credited in 1998 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1998 income. For details, see **Pub. 550**, Investment Income and Expenses.

**Line 9b—Tax-Exempt Interest.** Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, report the amount on line 9b. Include any exempt-interest dividends from a mutual fund

or other regulated investment company. But **do not** include interest earned on your IRA, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.

**Line 10—Ordinary Dividends.** Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business. Each payer should send you a **Form 1099-DIV**.

**Capital Gain Distributions.** If you received any capital gain distributions, report them on Schedule D (Form 1040), line 13.

**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. For details, see Pub. 550.

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

**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 1998, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1998 estimated state or local income tax, the amount applied is treated as received in 1998.

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 31. If the grant was reported on **Form 1042-S**, enter the gross amount from column (b) on line 12. However, **do not** include amounts exempted under a tax treaty and reported in item M on page 5 of Form 1040NR. If you are excluding items allowed by section 117 (i.e., amounts used for tuition and course-related expenses such as fees, books, supplies, and equipment) that exceed amounts shown on Form 1042-S, attach a statement describing these amounts. See **Pub. 520**, Scholarships and Fellowships, for more information.

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 a 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 see **Pub. 334**, Tax Guide for Small Business.

**Line 14—Capital Gain or (Loss).** If you had a capital gain or loss, including any **capital gain distributions** from a mutual fund, you must complete **Schedule D (Form 1040)**. Enter the effectively connected gain or (loss) from Schedule D (Form 1040). You may need **Pub. 544**, Sales and Other Dispositions of Assets.

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

**Line 15—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). Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, education (Ed) IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) 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 **any** of the following applies.

1. You made nondeductible contributions to any of your traditional or SEP IRAs for 1998 or an earlier year. Instead, use **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a. If you made nondeductible contributions to these IRAs for 1998, also see **Pub. 590**, Individual Retirement Arrangements (IRAs).

2. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA. Instead, use Form 8606 to figure the amount to enter on line 16b; enter the total distribution on line 16a.

3. You made an excess contribution in 1998 to your IRA and withdrew it during the period of January 1, 1999, through April 15, 1999. Enter the total distribution on line 16a and the taxable part (the earnings) on line 16b.

4. You received a distribution from an Ed or Roth IRA and the total distribution was not rolled over into another IRA of the same type. Instead, use Form 8606 to figure the amount to enter on line 16b; enter the total distribution on line 16a.

5. You rolled your IRA distribution over into another IRA of the same type (for example, from one traditional IRA to another traditional

IRA). Enter the total distribution on line 16a and write "Rollover" next to line 16b. 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, or (2) you were born before July 1, 1927, and received less than the minimum required distribution. See the instructions for line 50 on page 12 for details.*

**Lines 17a and 17b—Pensions and Annuities.** Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a **Form 1099-R** showing the amount you received. See page 8 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 75.

**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.

**TIP:** *Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld.*

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.*

**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 (see page 8) of your pension or annuity, or
2. You got your entire cost back tax free before 1998.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see **Pub. 525**, Taxable and Nontaxable Income. If you received a **Form RRB-1099-R**, see **Pub. 575**, Pension and Annuity Income, for information on 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 on page 8) was **after** July 1, 1986, you may be able to use the Simplified Method explained on page 8. But if your annuity starting date was **after** November 18, 1996, and items **1**, **2**, and **3** on page 8 under **Simplified Method** apply, you **must** use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for an \$80 fee. For details, see Pub. 939.

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

**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 1998 on Form 1040NR, line 17a.

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 the instructions on this page) . . . . . 2. \_\_\_\_\_
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . 3. \_\_\_\_\_
4. Divide line 2 by 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. \_\_\_\_\_

**TABLE 1 FOR LINE 3 ABOVE**

IF the age at annuity starting date (see below) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**TABLE 2 FOR LINE 3 ABOVE**

IF the combined ages at annuity starting date (see below) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

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 the Simplified Method.

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 Method.** If your annuity starting date (defined above) was **after** July 1, 1986,

and **all three** of the following apply, you can use this simpler method. But if your annuity starting date was **after** November 18, 1996, and all three of the following apply, you **must** use the Simplified Method.

1. The payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
3. 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. See Pub. 575 for the definition of guaranteed payments.

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

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

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 to figure each beneficiary's taxable amount.

**Changing Methods.** If your annuity starting date was **after** July 1, 1986, and **before** November 19, 1996, you may be able to change from the General Rule to the Simplified Method (or the other way around). For details, see Pub. 575.

**Cost.** Your cost is generally your net investment in the plan as of the annuity starting date. It should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

**Death Benefit Exclusion.** If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the amount you enter on line 2 of the worksheet on this page. 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.

**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 or SEP.

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. Write "Rollover" next to 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 received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 50 on page 12.

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

**TIP:** You may be able to 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 choose 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.** You should receive a **Form 1099-G** showing the total unemployment compensation amount paid to you in 1998.

If you received an overpayment of unemployment compensation in 1998 and you repaid any of it in 1998, 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 1998, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 11. But if you repaid more than \$3,000, see **Repayments** in Pub. 525 for details on how to report the repayment.

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

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 1998, include it as a negative amount in parentheses on line 21. Attach a statement showing how you figured the amount. See **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.**

**TIP:** If you make any nondeductible contributions to a traditional IRA for 1998, you must report them on **Form 8606**.

If you made contributions to a traditional IRA for 1998, you may be able to take an IRA deduction. But you must have had earned income to do so. You should receive a statement by June 1, 1999, that shows all contributions to your traditional IRA for 1998.

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

**Student Loan Interest Deduction Worksheet—Line 25 (keep for your records)**

Before you begin, see the instructions for line 25 below.

1. Enter the total interest you paid in 1998 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 60 months . . . . . 1. \_\_\_\_\_
  2. Enter the smaller of line 1 or \$1,000 . . . . . 2. \_\_\_\_\_
  3. Enter the amount from Form 1040NR, line 23 . . . . . 3. \_\_\_\_\_
  4. Enter the total of the amounts from Form 1040NR, line 24, lines 26 through 31, plus any amount you entered on the dotted line next to line 32 . . . . . 4. \_\_\_\_\_
  5. Modified AGI. Subtract line 4 from line 3 . . . . . 5. \_\_\_\_\_
- Note:** If line 5 is \$55,000 or more, stop here. You cannot take the deduction.
6. Subtract \$40,000 from line 5. If zero or less, enter -0- here and on line 8, skip line 7, and go to line 9 . . . . . 6. \_\_\_\_\_
  7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . . 7. \_\_\_\_\_
  8. Multiply line 2 by line 7 . . . . . 8. \_\_\_\_\_
  9. **Student loan interest deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 25. Do not include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040), Schedule C (Form 1040), Schedule E (Form 1040), etc.) . . . . . 9. \_\_\_\_\_

The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan at work 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, SEP, or SIMPLE retirement plan.

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

**Special Rule for Married Individuals.** If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 1998.

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

**Line 25—Student Loan Interest Deduction.**

You may take this deduction if all five of the following apply.

1. You paid interest in 1998 on a qualified student loan (see below).
2. At least part of the interest paid in 1998 was paid during the first 60 months that payments were required to be made. See **Example** below.
3. You checked filing status box 1, 2, or 6.
4. Your modified adjusted gross income (AGI) is less than \$55,000. Use lines 3 through 5 of the worksheet above to figure your modified AGI.
5. You are not claimed as a dependent on someone's (such as your parent's) 1998 tax return.

If all five apply, use the worksheet above to figure your deduction. But first you will need to complete Form 1040NR, lines 26 through 31, and figure any amount to be entered on the dotted line next to line 32.

**Example.** You took out a qualified student loan in 1991 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1993, after you graduated. You made a payment every month as required. If you meet items 3 through 5 listed above, you may use only the interest you paid for January through June 1998 to figure your deduction. June is the end of the 60-month period (July 1993–June 1998).

**Qualified student loan.** This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below). However, a loan is not a qualified student loan if (1) any of the proceeds were used for other purposes or (2) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970, Tax Benefits for Higher Education**.

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

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Qualified distributions from an education IRA.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see **Pub. 970**.

An **eligible student** is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
- Carried at least half the normal full-time work load for the course of study he or she was pursuing.

**Line 26—Medical Savings Account (MSA) Deduction.** If you made contributions to an MSA for 1998, you may be able to take this deduction. See **Form 8853, Medical Savings Accounts and Long-Term Care Insurance Contracts**, for details.

## Self-Employed Health Insurance Deduction Worksheet—Line 28 (keep for your records)

1. Enter the total amount paid in 1998 for health insurance coverage established under your business for 1998 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 45% (.45) . . . . . 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 29 . . . . . 3. \_\_\_\_\_
4. **Self-employed health insurance deduction.** Enter the smaller of line 2 or line 3 here and on Form 1040NR, line 28 . . . . . 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 27—Moving Expenses.** Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

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

**Line 28—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 for yourself, your spouse, and dependents. The insurance plan must be established under your business. 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 1998, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see **Pub. 535**, Business Expenses.

If you qualify to take the deduction, use the worksheet above to figure the amount you can deduct. But if any of the following apply, do not use the worksheet. Instead, see **Pub. 535** to find out how to figure your deduction.

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

**Line 29—Keogh and Self-Employed SEP and SIMPLE Plans.** If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560**.

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

**Line 31—Scholarship and Fellowship Grants Excluded.** If you were a degree candidate, enter amounts used for tuition and course-related expenses (such as fees, books, supplies, and equipment). **Do not** include any amount shown on line 22. See **Pub. 520**, Scholarships and Fellowships, for more information.

**Line 32.** Include in the total on line 32 any of the following adjustments that are **related to your effectively connected income**. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 32, enter the amount of your deduction and identify it as indicated.

- Performing-arts-related expenses (see **Form 2106** or **Form 2106-EZ**). Identify as "QPA."
- Reforestation amortization (see **Pub. 535**). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) pension plans (see **Pub. 575**). Identify as "501(c)(18)."
- Deduction for clean-fuel vehicles (see **Pub. 535**). Identify as "Clean-Fuel."

**Line 33—Adjusted Gross Income.** If line 33 is less than zero, you may have a net operating loss that you can carry to another tax year. See **Pub. 536**.

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

**Line 35—Itemized Deductions.** Enter the 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.*

**Line 37—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 \$2,700 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 on page 11 to figure the amount, if any, to enter on line 37 if your adjusted gross income from line 34 is more than \$124,500 if you checked filing status

box 1 or 2; \$93,400 if you checked filing status box 3, 4, or 5; \$186,800 if you checked filing status box 6.

If you are filing for an **estate**, enter \$600 on line 37. If you are filing for a **trust** whose governing instrument requires it to distribute all its income currently, enter \$300 on line 37. Any other trust is allowed an exemption of \$100.

**Line 39—Tax.** Use one of the following methods to figure your tax. Also, include in the total on line 39 any tax from **Form 4972**, Tax on Lump-Sum Distributions, or **Form 8814**, Parents' Election To Report Child's Interest and Dividends. Be sure to check the appropriate box.

**Tax Table or Tax Rate Schedules.** You must use the Tax Table or Tax Rate Schedules to figure your tax unless you are required to use **Form 8615** or **Schedule D (Form 1040)**, or you use **Schedule J (Form 1040)** (for farm income). If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which 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. If your taxable income is \$100,000 or more, OR you are filing for an estate or trust, use the Tax Rate Schedules on page 30.

**Schedule D (Form 1040).** If you had a net capital gain on Schedule D (Form 1040) (both lines 16 and 17 of that schedule are gains) and the amount on Form 1040NR, line 38, is more than zero, use Part IV of Schedule D (Form 1040) to figure your tax.

**Form 8615.** You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1999, and who had more than \$1,400 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, 1998, do not use Form 8615 to figure the child's tax.

**Schedule J.** If you had income from farming, your tax may be less if you choose to figure it using income averaging on **Schedule J (Form 1040)**.

### Credits

**Line 40—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. For details, see **Form 2441**.

**Line 41—Child Tax Credit.**

**TIP:** *This credit is in addition to the child and dependent care credit that you may be able to claim.*

**What is the Child Tax Credit?** The child tax credit is a credit for people who have a qualifying child; it reduces tax people owe. The credit can be as much as \$400 for each qualifying child.

**Note:** *If the amount on Form 1040NR, line 39 is zero, you cannot take this credit because there is no tax to reduce. But if you have three or more qualifying children, you may be able to take the additional child tax credit on Form 1040NR, line 56. To find out if you can, complete the **Child Tax Credit Worksheet** in the Instructions for Form 1040 even though you cannot take the credit.*

**How Do You Figure the Credit?** Use the **Child Tax Credit Worksheet** in the

**Deduction for Exemptions Worksheet—Line 37** (keep for your records)  
See the instructions for line 37.

1. Is the amount on Form 1040NR, line 34, more than the amount shown on line 4 below for your filing status?  
**No. Stop.** Multiply \$2,700 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 37.  
**Yes.** Go to line 2.
2. Multiply \$2,700 by the total number of exemptions claimed on Form 1040NR, line 7d . . . . . 2. \_\_\_\_\_
3. Enter the amount from Form 1040NR, line 34, . . . . . 3. \_\_\_\_\_
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:  
• Box 1 or 2, enter \$124,500  
• Box 3, 4, or 5, enter \$93,400  
• Box 6, enter \$186,800 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If zero or less, **stop**; enter the amount from line 2 above on Form 1040NR, line 37 . . . . . 5. \_\_\_\_\_  
**Note:** If line 5 is more than \$122,500 if you checked filing status box 1, 2, or 6; or 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 37.
6. Divide line 5 by \$2,500 if you checked filing status box 1, 2, or 6; or by \$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 37 . . . . . 9. \_\_\_\_\_

Instructions for Form 1040 to figure the amount of your credit.

**Who is a Qualifying Child?** A qualifying child is a child who:

- Is claimed as your dependent on Form 1040NR, line 7c, **and**
- Was **under age 17** at the end of 1998, **and**
- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
- Is a U.S. citizen or resident alien.

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final.

A **grandchild** is any decedent of your son, daughter, or adopted child and includes your great-grandchild, great-great-grandchild, etc.

A **foster child** is any child you cared for as your own child and who lived with you for all of 1998. A child who was born or died in 1998 is considered to have lived with you for all of 1998 if your home was the child's home for the entire time he or she was alive in 1998.

To find out who is a **resident alien**, see **Resident Alien or Nonresident Alien** on page 2.

**Caution:** Make sure you checked column (4) of line 7c for each qualifying child.

**Additional Child Tax Credit.** You may be able to take the additional child tax credit on Form 1040NR, line 56, if **both 1 and 2** below apply.

1. The amount on line 1 of the **Child Tax Credit Worksheet** (Form 1040 instructions) is more than \$800.

2. The amount on line 7 of the **Child Tax Credit Worksheet** is more than the amount on line 11 of that worksheet.

But first complete your return through line 55. Then, complete **Form 8812** to figure any additional child tax credit.

**Line 42—Adoption Credit.** You may be able to take this credit if you paid expenses in 1997 or 1998 to adopt a child. See **Form 8839**, Qualified Adoption Expenses, for details.

**Line 43—Foreign Tax Credit.** If you paid income tax to a foreign country, you may be able to take this credit. But only if you:

1. Report income from foreign sources (see **Foreign Income Taxed by the United States** on page 4), and

2. Have paid or owe foreign tax on that income.

You must complete and attach **Form 1116** to take this credit.

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

1. All of your gross foreign-source income is from interest and dividends and all of that income and the foreign tax paid on it is reported to you on **Form 1099-INT** or **Form 1099-DIV** (or substitute statement).

2. If you have dividend income from shares of stock, you held those shares for at least 16 days.

3. You are not filing **Form 4563** or excluding income from sources within Puerto Rico.

4. The total of your foreign taxes paid is not more than \$300.

5. All of your foreign taxes were:

- Legally owed and not eligible for a refund, and
- Paid to countries that are recognized by the United States and do not support terrorism.

If you meet all five requirements, enter your total foreign tax on line 43. If you do not, see Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116. If you need more information about these requirements, see the instructions for Form 1116.

**Line 44—Other Credits.** Include in the total on line 44 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, see the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 1998, see **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 rental property. See **Form 3800** or **Pub. 334**, Tax Guide for Small Business.
- Empowerment zone employment credit. See **Form 8844**.
- District of Columbia first-time homebuyer credit. See **Form 8859**.

**Line 45.** 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 on line 45. Enter the amount and "FNS" on the dotted line next to line 45.

## Other Taxes

**Line 47—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 have any of the adjustments or preferences from the list on page 12, or 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 amount on line 36 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). 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 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. Alternative minimum tax adjustment from an estate, trust, electing large partnership, or a cooperative.
9. Section 1202 exclusion.

**Caution:** 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 34, exceeds the child's earned income by more than \$5,000.

**Line 49—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, use **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 50—Tax on IRAs, Other Retirement Plans, and MSAs.** If any of the following apply, see **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) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
2. You made excess contributions to your IRA or MSA.
3. You were born before July 1, 1927, and did not take the minimum required distribution from your 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 50. 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 50 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 51—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 52—Household Employment Taxes.** If any of the following apply, see **Schedule H (Form 1040)** and its instructions to find out if you owe these taxes.

1. You paid **any one** household employee (defined below) cash wages of \$1,100 or more in 1998.
2. You withheld Federal income tax during 1998 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1997 or 1998 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 1998 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 53—Total Tax.** Include in the total on line 53 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 53, enter the amount of the tax and identify it as indicated.

#### Recapture of the following credits.

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

#### Recapture of Federal Mortgage Subsidy.

If you sold your home in 1998 and it was financed (in whole or in part) from the proceeds

of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see **Form 8828**. Identify as "FMSR."

**Section 72(m)(5) Excess Benefits Tax** (see **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 in box 13. Identify as "EPP."

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

## Payments

**Line 54—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 54. 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 54 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R. Also, include in the total for line 54 any tax withheld on scholarship or fellowship grants from Form 1042-S.

If you received a 1998 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 54. This should be shown in box 4 of the 1099 form.

**Line 55—1998 Estimated Tax Payments.** Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1998. Include any overpayment from your 1997 return that you applied to your 1998 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. On the statement, explain all the payments you made in 1998 and list the name and SSN or ITIN under which you made each payment.

**Line 56—Additional Child Tax Credit.** See **Additional Child Tax Credit** in the instructions for line 41 on page 10.

**Line 57—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 the amount, if any, you paid with that form. Also, include any amounts paid with **Form 2688**.

**Line 58—Excess Social Security and RRTA Tax Withheld.** If you had more than one employer for 1998 and your total wages were over \$68,400, too much social security tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,240.80. But if any one employer withheld more than \$4,240.80, you must ask that employer to refund the excess to you. You cannot claim it on your return.

If you had more than one railroad employer for 1998 and your total compensation was over \$50,700, too much railroad retirement (RRTA) tax may have been withheld.



to organizations that work to prevent cruelty to children or animals.

**TIP:** If you do not know whether you may 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 **14 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. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, see **Pub. 526**.

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

**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 a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See **Pub. 526** if you made a separate gift of \$250 or more through payroll deduction.

**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.

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

#### Limit on the Amount You May Deduct.

See **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 34.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040NR, line 34.
- 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**. 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** 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 34.

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**.

## 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. But, you may be able to take a credit. See the instructions for Form 1040NR, line 42.
- 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** 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** 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 other expenses to include on line 9 are:

- 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.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, see **Pub. 587**, Business Use of Your Home.
- Certain educational expenses. For details, see **Pub. 508**.

**Line 10.** Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically.

**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 that apply, see **Pub. 529**.
- Casualty and theft losses from property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).
- 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:

- Casualty and theft losses from income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).
- Deduction for repayment of amounts under a claim of right if over \$3,000.

## 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 total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16 . . . . .	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 34 . . . . .	5. _____
6. Enter \$124,500 if you checked filing status box 1, 2, or 6; or \$62,250 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. _____

• 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

Use the worksheet above to figure the amount to enter on line 17 if the amount on Form 1040NR, line 34, is over \$124,500 if you checked filing status box 1, 2, or 6; \$62,250 if you checked filing status box 3, 4, or 5.

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

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

The 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 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 1998. Include these gains only if you were in the United States at least 183 days during 1998. 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:** *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 78 (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 78, column (d).*

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

or the part of a tier 1 railroad retirement benefit treated as a social security benefit. They do not include any Supplemental Security Income (SSI) payments.

By February 1, 1999, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1998, and the amount of any benefits you repaid in 1998. 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 76 of Form 1040NR. Attach a copy of each Form 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.

## Other Information (Page 5)

### Item M

#### 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), attached to your tax return.

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.

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

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim a reduction or modification of taxation of income under an International Social Security Agreement or a Diplomatic or Consular Agreement.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.
5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.

### Item P

See **Special Rules for Former U.S. Citizens and Former Long-Term U.S. Residents**, which begins on page 4, for details on how to answer the question in item P and for information that must be included in the annual information statement, if required.

## Reminders

### Sign and Date Your Return

**Form 1040NR is not considered a valid return unless you sign it.** 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.

A return prepared by an agent must be accompanied by a power of attorney. **Form 2848** may be used for this purpose.

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 your return.

### Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. 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. This will help forward your check to your new address. Please be sure to write your identifying number (defined on page 5) on any letters to the IRS.

### 1999 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 1999 pay. In general, you do not have to make estimated tax payments if you expect that your 1999 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 1999 is \$1,000 or more, see **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 1999 and

you must pay estimated tax, use **Form 1040-ES**.

### How Long Should Records Be Kept?

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. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. 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, see **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. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

### 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. Please **do not** include it in the **Amount You Owe** on line 67.

**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 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 "United States Treasury."

**Note:** *You may be able to deduct this gift on your 1999 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 **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; Paris, France; Rome, Italy; Singapore; 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. You can also download forms and publications from the IRS Internet Web Site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

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**

Most problems can be solved with one contact by calling, writing, or visiting an IRS office. But if you have tried unsuccessfully to resolve a problem with the IRS, you should contact the Taxpayer Advocate's **Problem Resolution Program (PRP)**. Someone at PRP will assign you a personal advocate who is in the best position to try to resolve your problem. The Taxpayer Advocate can also offer you special help if you have a significant hardship as a result of a tax problem.

You should contact the Taxpayer Advocate if:

- You have tried unsuccessfully to resolve your problem with the IRS and have not been contacted by the date promised, or
- You are on your second attempt to resolve a problem.

You may contact a Taxpayer Advocate by calling a new toll-free assistance number, **1-877-777-4778**, if in the United States. If you prefer, you can write to the Taxpayer Advocate at the IRS office that last contacted you. (You may also contact one of the overseas IRS offices listed above.)

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review. Taxpayer Advocates are working to put service first. For more details, see **Pub. 1546**.

---

**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., 44 min.; **Preparing the form**, 3 hr., 58 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. **DO NOT** send your return to this address. Instead, see **Where To File** on page 2.

# 1998 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 38 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 39 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,784	3,784	4,310
25,250	25,300	3,791	3,791	4,324
25,300	25,350	3,799	<b>3,799</b>	4,338
25,350	25,400	3,810	3,806	4,352

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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—														
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	<b>4,000</b>				
700	725	107	107	107	2,025	2,050	306	306	306	4,000	4,050	604	604	604
725	750	111	111	111	2,050	2,075	309	309	309	4,050	4,100	611	611	611
750	775	114	114	114	2,075	2,100	313	313	313	4,100	4,150	619	619	619
775	800	118	118	118	2,100	2,125	317	317	317	4,150	4,200	626	626	626
800	825	122	122	122	2,125	2,150	321	321	321	4,200	4,250	634	634	634
825	850	126	126	126	2,150	2,175	324	324	324	4,250	4,300	641	641	641
850	875	129	129	129	2,175	2,200	328	328	328	4,300	4,350	649	649	649
875	900	133	133	133	2,200	2,225	332	332	332	4,350	4,400	656	656	656
900	925	137	137	137	2,225	2,250	336	336	336	4,400	4,450	664	664	664
925	950	141	141	141	2,250	2,275	339	339	339	4,450	4,500	671	671	671
950	975	144	144	144	2,275	2,300	343	343	343	4,500	4,550	679	679	679
975	1,000	148	148	148	2,300	2,325	347	347	347	4,550	4,600	686	686	686
<b>1,000</b>					2,325	2,350	351	351	351	4,600	4,650	694	694	694
1,000	1,025	152	152	152	2,350	2,375	354	354	354	4,650	4,700	701	701	701
1,025	1,050	156	156	156	2,375	2,400	358	358	358	4,700	4,750	709	709	709
1,050	1,075	159	159	159	2,400	2,425	362	362	362	4,750	4,800	716	716	716
1,075	1,100	163	163	163	2,425	2,450	366	366	366	4,800	4,850	724	724	724
1,100	1,125	167	167	167	2,450	2,475	369	369	369	4,850	4,900	731	731	731
1,125	1,150	171	171	171	2,475	2,500	373	373	373	4,900	4,950	739	739	739
1,150	1,175	174	174	174	2,500	2,525	377	377	377	4,950	5,000	746	746	746
1,175	1,200	178	178	178	2,525	2,550	381	381	381	Continued on next page				
1,200	1,225	182	182	182	2,550	2,575	384	384	384					
1,225	1,250	186	186	186	2,575	2,600	388	388	388					
1,250	1,275	189	189	189	2,600	2,625	392	392	392					
1,275	1,300	193	193	193	2,625	2,650	396	396	396					
					2,650	2,675	399	399	399					
					2,675	2,700	403	403	403					

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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>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

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	3,011
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	3,019
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	3,026
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	3,034
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	3,041
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	3,049
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	3,056
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	3,064
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	3,071
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	3,079
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	3,086
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	3,094
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	3,101
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	3,109
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	3,116
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	3,124
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	3,131
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	3,139
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	3,146
<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	3,154
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	3,161
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	3,169
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	3,176
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	3,190
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	3,204
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	3,218
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	3,232
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	3,246
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	3,260
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	3,274
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	3,288
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	3,302
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	3,316
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	3,330
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	3,344
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	3,358
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	3,372
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	3,386
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	3,400
<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	3,414
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	3,428
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	3,442
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	3,456
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	3,470
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	3,484
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	3,498
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	3,512
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	3,526
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	3,540
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	3,554
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	3,568
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	3,582
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	3,596
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	3,610
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	3,624
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	3,638
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	3,652
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	3,666
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	3,680

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	3,694	26,000	26,050	3,992	3,904	4,534	29,000	29,050	4,832	4,354	5,374
23,050	23,100	3,461	3,461	3,708	26,050	26,100	4,006	3,911	4,548	29,050	29,100	4,846	4,361	5,388
23,100	23,150	3,469	3,469	3,722	26,100	26,150	4,020	3,919	4,562	29,100	29,150	4,860	4,369	5,402
23,150	23,200	3,476	3,476	3,736	26,150	26,200	4,034	3,926	4,576	29,150	29,200	4,874	4,376	5,416
23,200	23,250	3,484	3,484	3,750	26,200	26,250	4,048	3,934	4,590	29,200	29,250	4,888	4,384	5,430
23,250	23,300	3,491	3,491	3,764	26,250	26,300	4,062	3,941	4,604	29,250	29,300	4,902	4,391	5,444
23,300	23,350	3,499	3,499	3,778	26,300	26,350	4,076	3,949	4,618	29,300	29,350	4,916	4,399	5,458
23,350	23,400	3,506	3,506	3,792	26,350	26,400	4,090	3,956	4,632	29,350	29,400	4,930	4,406	5,472
23,400	23,450	3,514	3,514	3,806	26,400	26,450	4,104	3,964	4,646	29,400	29,450	4,944	4,414	5,486
23,450	23,500	3,521	3,521	3,820	26,450	26,500	4,118	3,971	4,660	29,450	29,500	4,958	4,421	5,500
23,500	23,550	3,529	3,529	3,834	26,500	26,550	4,132	3,979	4,674	29,500	29,550	4,972	4,429	5,514
23,550	23,600	3,536	3,536	3,848	26,550	26,600	4,146	3,986	4,688	29,550	29,600	4,986	4,436	5,528
23,600	23,650	3,544	3,544	3,862	26,600	26,650	4,160	3,994	4,702	29,600	29,650	5,000	4,444	5,542
23,650	23,700	3,551	3,551	3,876	26,650	26,700	4,174	4,001	4,716	29,650	29,700	5,014	4,451	5,556
23,700	23,750	3,559	3,559	3,890	26,700	26,750	4,188	4,009	4,730	29,700	29,750	5,028	4,459	5,570
23,750	23,800	3,566	3,566	3,904	26,750	26,800	4,202	4,016	4,744	29,750	29,800	5,042	4,466	5,584
23,800	23,850	3,574	3,574	3,918	26,800	26,850	4,216	4,024	4,758	29,800	29,850	5,056	4,474	5,598
23,850	23,900	3,581	3,581	3,932	26,850	26,900	4,230	4,031	4,772	29,850	29,900	5,070	4,481	5,612
23,900	23,950	3,589	3,589	3,946	26,900	26,950	4,244	4,039	4,786	29,900	29,950	5,084	4,489	5,626
23,950	24,000	3,596	3,596	3,960	26,950	27,000	4,258	4,046	4,800	29,950	30,000	5,098	4,496	5,640
<b>24,000</b>					<b>27,000</b>					<b>30,000</b>				
24,000	24,050	3,604	3,604	3,974	27,000	27,050	4,272	4,054	4,814	30,000	30,050	5,112	4,504	5,654
24,050	24,100	3,611	3,611	3,988	27,050	27,100	4,286	4,061	4,828	30,050	30,100	5,126	4,511	5,668
24,100	24,150	3,619	3,619	4,002	27,100	27,150	4,300	4,069	4,842	30,100	30,150	5,140	4,519	5,682
24,150	24,200	3,626	3,626	4,016	27,150	27,200	4,314	4,076	4,856	30,150	30,200	5,154	4,526	5,696
24,200	24,250	3,634	3,634	4,030	27,200	27,250	4,328	4,084	4,870	30,200	30,250	5,168	4,534	5,710
24,250	24,300	3,641	3,641	4,044	27,250	27,300	4,342	4,091	4,884	30,250	30,300	5,182	4,541	5,724
24,300	24,350	3,649	3,649	4,058	27,300	27,350	4,356	4,099	4,898	30,300	30,350	5,196	4,549	5,738
24,350	24,400	3,656	3,656	4,072	27,350	27,400	4,370	4,106	4,912	30,350	30,400	5,210	4,556	5,752
24,400	24,450	3,664	3,664	4,086	27,400	27,450	4,384	4,114	4,926	30,400	30,450	5,224	4,564	5,766
24,450	24,500	3,671	3,671	4,100	27,450	27,500	4,398	4,121	4,940	30,450	30,500	5,238	4,571	5,780
24,500	24,550	3,679	3,679	4,114	27,500	27,550	4,412	4,129	4,954	30,500	30,550	5,252	4,579	5,794
24,550	24,600	3,686	3,686	4,128	27,550	27,600	4,426	4,136	4,968	30,550	30,600	5,266	4,586	5,808
24,600	24,650	3,694	3,694	4,142	27,600	27,650	4,440	4,144	4,982	30,600	30,650	5,280	4,594	5,822
24,650	24,700	3,701	3,701	4,156	27,650	27,700	4,454	4,151	4,996	30,650	30,700	5,294	4,601	5,836
24,700	24,750	3,709	3,709	4,170	27,700	27,750	4,468	4,159	5,010	30,700	30,750	5,308	4,609	5,850
24,750	24,800	3,716	3,716	4,184	27,750	27,800	4,482	4,166	5,024	30,750	30,800	5,322	4,616	5,864
24,800	24,850	3,724	3,724	4,198	27,800	27,850	4,496	4,174	5,038	30,800	30,850	5,336	4,624	5,878
24,850	24,900	3,731	3,731	4,212	27,850	27,900	4,510	4,181	5,052	30,850	30,900	5,350	4,631	5,892
24,900	24,950	3,739	3,739	4,226	27,900	27,950	4,524	4,189	5,066	30,900	30,950	5,364	4,639	5,906
24,950	25,000	3,746	3,746	4,240	27,950	28,000	4,538	4,196	5,080	30,950	31,000	5,378	4,646	5,920
<b>25,000</b>					<b>28,000</b>					<b>31,000</b>				
25,000	25,050	3,754	3,754	4,254	28,000	28,050	4,552	4,204	5,094	31,000	31,050	5,392	4,654	5,934
25,050	25,100	3,761	3,761	4,268	28,050	28,100	4,566	4,211	5,108	31,050	31,100	5,406	4,661	5,948
25,100	25,150	3,769	3,769	4,282	28,100	28,150	4,580	4,219	5,122	31,100	31,150	5,420	4,669	5,962
25,150	25,200	3,776	3,776	4,296	28,150	28,200	4,594	4,226	5,136	31,150	31,200	5,434	4,676	5,976
25,200	25,250	3,784	3,784	4,310	28,200	28,250	4,608	4,234	5,150	31,200	31,250	5,448	4,684	5,990
25,250	25,300	3,791	3,791	4,324	28,250	28,300	4,622	4,241	5,164	31,250	31,300	5,462	4,691	6,004
25,300	25,350	3,799	3,799	4,338	28,300	28,350	4,636	4,249	5,178	31,300	31,350	5,476	4,699	6,018
25,350	25,400	3,810	3,806	4,352	28,350	28,400	4,650	4,256	5,192	31,350	31,400	5,490	4,706	6,032
25,400	25,450	3,824	3,814	4,366	28,400	28,450	4,664	4,264	5,206	31,400	31,450	5,504	4,714	6,046
25,450	25,500	3,838	3,821	4,380	28,450	28,500	4,678	4,271	5,220	31,450	31,500	5,518	4,721	6,060
25,500	25,550	3,852	3,829	4,394	28,500	28,550	4,692	4,279	5,234	31,500	31,550	5,532	4,729	6,074
25,550	25,600	3,866	3,836	4,408	28,550	28,600	4,706	4,286	5,248	31,550	31,600	5,546	4,736	6,088
25,600	25,650	3,880	3,844	4,422	28,600	28,650	4,720	4,294	5,262	31,600	31,650	5,560	4,744	6,102
25,650	25,700	3,894	3,851	4,436	28,650	28,700	4,734	4,301	5,276	31,650	31,700	5,574	4,751	6,116
25,700	25,750	3,908	3,859	4,450	28,700	28,750	4,748	4,309	5,290	31,700	31,750	5,588	4,759	6,130
25,750	25,800	3,922	3,866	4,464	28,750	28,800	4,762	4,316	5,304	31,750	31,800	5,602	4,766	6,144
25,800	25,850	3,936	3,874	4,478	28,800	28,850	4,776	4,324	5,318	31,800	31,850	5,616	4,774	6,158
25,850	25,900	3,950	3,881	4,492	28,850	28,900	4,790	4,331	5,332	31,850	31,900	5,630	4,781	6,172
25,900	25,950	3,964	3,889	4,506	28,900	28,950	4,804	4,339	5,346	31,900	31,950	5,644	4,789	6,186
25,950	26,000	3,978	3,896	4,520	28,950	29,000	4,818	4,346	5,360	31,950	32,000	5,658	4,796	6,200

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	5,672	4,804	6,214	35,000	35,050	6,512	5,254	7,054	38,000	38,050	7,352	5,704	7,894
32,050	32,100	5,686	4,811	6,228	35,050	35,100	6,526	5,261	7,068	38,050	38,100	7,366	5,711	7,908
32,100	32,150	5,700	4,819	6,242	35,100	35,150	6,540	5,269	7,082	38,100	38,150	7,380	5,719	7,922
32,150	32,200	5,714	4,826	6,256	35,150	35,200	6,554	5,276	7,096	38,150	38,200	7,394	5,726	7,936
32,200	32,250	5,728	4,834	6,270	35,200	35,250	6,568	5,284	7,110	38,200	38,250	7,408	5,734	7,950
32,250	32,300	5,742	4,841	6,284	35,250	35,300	6,582	5,291	7,124	38,250	38,300	7,422	5,741	7,964
32,300	32,350	5,756	4,849	6,298	35,300	35,350	6,596	5,299	7,138	38,300	38,350	7,436	5,749	7,978
32,350	32,400	5,770	4,856	6,312	35,350	35,400	6,610	5,306	7,152	38,350	38,400	7,450	5,756	7,992
32,400	32,450	5,784	4,864	6,326	35,400	35,450	6,624	5,314	7,166	38,400	38,450	7,464	5,764	8,006
32,450	32,500	5,798	4,871	6,340	35,450	35,500	6,638	5,321	7,180	38,450	38,500	7,478	5,771	8,020
32,500	32,550	5,812	4,879	6,354	35,500	35,550	6,652	5,329	7,194	38,500	38,550	7,492	5,779	8,034
32,550	32,600	5,826	4,886	6,368	35,550	35,600	6,666	5,336	7,208	38,550	38,600	7,506	5,786	8,048
32,600	32,650	5,840	4,894	6,382	35,600	35,650	6,680	5,344	7,222	38,600	38,650	7,520	5,794	8,062
32,650	32,700	5,854	4,901	6,396	35,650	35,700	6,694	5,351	7,236	38,650	38,700	7,534	5,801	8,076
32,700	32,750	5,868	4,909	6,410	35,700	35,750	6,708	5,359	7,250	38,700	38,750	7,548	5,809	8,090
32,750	32,800	5,882	4,916	6,424	35,750	35,800	6,722	5,366	7,264	38,750	38,800	7,562	5,816	8,104
32,800	32,850	5,896	4,924	6,438	35,800	35,850	6,736	5,374	7,278	38,800	38,850	7,576	5,824	8,118
32,850	32,900	5,910	4,931	6,452	35,850	35,900	6,750	5,381	7,292	38,850	38,900	7,590	5,831	8,132
32,900	32,950	5,924	4,939	6,466	35,900	35,950	6,764	5,389	7,306	38,900	38,950	7,604	5,839	8,146
32,950	33,000	5,938	4,946	6,480	35,950	36,000	6,778	5,396	7,320	38,950	39,000	7,618	5,846	8,160
<b>33,000</b>					<b>36,000</b>					<b>39,000</b>				
33,000	33,050	5,952	4,954	6,494	36,000	36,050	6,792	5,404	7,334	39,000	39,050	7,632	5,854	8,174
33,050	33,100	5,966	4,961	6,508	36,050	36,100	6,806	5,411	7,348	39,050	39,100	7,646	5,861	8,188
33,100	33,150	5,980	4,969	6,522	36,100	36,150	6,820	5,419	7,362	39,100	39,150	7,660	5,869	8,202
33,150	33,200	5,994	4,976	6,536	36,150	36,200	6,834	5,426	7,376	39,150	39,200	7,674	5,876	8,216
33,200	33,250	6,008	4,984	6,550	36,200	36,250	6,848	5,434	7,390	39,200	39,250	7,688	5,884	8,230
33,250	33,300	6,022	4,991	6,564	36,250	36,300	6,862	5,441	7,404	39,250	39,300	7,702	5,891	8,244
33,300	33,350	6,036	4,999	6,578	36,300	36,350	6,876	5,449	7,418	39,300	39,350	7,716	5,899	8,258
33,350	33,400	6,050	5,006	6,592	36,350	36,400	6,890	5,456	7,432	39,350	39,400	7,730	5,906	8,272
33,400	33,450	6,064	5,014	6,606	36,400	36,450	6,904	5,464	7,446	39,400	39,450	7,744	5,914	8,286
33,450	33,500	6,078	5,021	6,620	36,450	36,500	6,918	5,471	7,460	39,450	39,500	7,758	5,921	8,300
33,500	33,550	6,092	5,029	6,634	36,500	36,550	6,932	5,479	7,474	39,500	39,550	7,772	5,929	8,314
33,550	33,600	6,106	5,036	6,648	36,550	36,600	6,946	5,486	7,488	39,550	39,600	7,786	5,936	8,328
33,600	33,650	6,120	5,044	6,662	36,600	36,650	6,960	5,494	7,502	39,600	39,650	7,800	5,944	8,342
33,650	33,700	6,134	5,051	6,676	36,650	36,700	6,974	5,501	7,516	39,650	39,700	7,814	5,951	8,356
33,700	33,750	6,148	5,059	6,690	36,700	36,750	6,988	5,509	7,530	39,700	39,750	7,828	5,959	8,370
33,750	33,800	6,162	5,066	6,704	36,750	36,800	7,002	5,516	7,544	39,750	39,800	7,842	5,966	8,384
33,800	33,850	6,176	5,074	6,718	36,800	36,850	7,016	5,524	7,558	39,800	39,850	7,856	5,974	8,398
33,850	33,900	6,190	5,081	6,732	36,850	36,900	7,030	5,531	7,572	39,850	39,900	7,870	5,981	8,412
33,900	33,950	6,204	5,089	6,746	36,900	36,950	7,044	5,539	7,586	39,900	39,950	7,884	5,989	8,426
33,950	34,000	6,218	5,096	6,760	36,950	37,000	7,058	5,546	7,600	39,950	40,000	7,898	5,996	8,440
<b>34,000</b>					<b>37,000</b>					<b>40,000</b>				
34,000	34,050	6,232	5,104	6,774	37,000	37,050	7,072	5,554	7,614	40,000	40,050	7,912	6,004	8,454
34,050	34,100	6,246	5,111	6,788	37,050	37,100	7,086	5,561	7,628	40,050	40,100	7,926	6,011	8,468
34,100	34,150	6,260	5,119	6,802	37,100	37,150	7,100	5,569	7,642	40,100	40,150	7,940	6,019	8,482
34,150	34,200	6,274	5,126	6,816	37,150	37,200	7,114	5,576	7,656	40,150	40,200	7,954	6,026	8,496
34,200	34,250	6,288	5,134	6,830	37,200	37,250	7,128	5,584	7,670	40,200	40,250	7,968	6,034	8,510
34,250	34,300	6,302	5,141	6,844	37,250	37,300	7,142	5,591	7,684	40,250	40,300	7,982	6,041	8,524
34,300	34,350	6,316	5,149	6,858	37,300	37,350	7,156	5,599	7,698	40,300	40,350	7,996	6,049	8,538
34,350	34,400	6,330	5,156	6,872	37,350	37,400	7,170	5,606	7,712	40,350	40,400	8,010	6,056	8,552
34,400	34,450	6,344	5,164	6,886	37,400	37,450	7,184	5,614	7,726	40,400	40,450	8,024	6,064	8,566
34,450	34,500	6,358	5,171	6,900	37,450	37,500	7,198	5,621	7,740	40,450	40,500	8,038	6,071	8,580
34,500	34,550	6,372	5,179	6,914	37,500	37,550	7,212	5,629	7,754	40,500	40,550	8,052	6,079	8,594
34,550	34,600	6,386	5,186	6,928	37,550	37,600	7,226	5,636	7,768	40,550	40,600	8,066	6,086	8,608
34,600	34,650	6,400	5,194	6,942	37,600	37,650	7,240	5,644	7,782	40,600	40,650	8,080	6,094	8,622
34,650	34,700	6,414	5,201	6,956	37,650	37,700	7,254	5,651	7,796	40,650	40,700	8,094	6,101	8,636
34,700	34,750	6,428	5,209	6,970	37,700	37,750	7,268	5,659	7,810	40,700	40,750	8,108	6,109	8,650
34,750	34,800	6,442	5,216	6,984	37,750	37,800	7,282	5,666	7,824	40,750	40,800	8,122	6,116	8,664
34,800	34,850	6,456	5,224	6,998	37,800	37,850	7,296	5,674	7,838	40,800	40,850	8,136	6,124	8,678
34,850	34,900	6,470	5,231	7,012	37,850	37,900	7,310	5,681	7,852	40,850	40,900	8,150	6,131	8,692
34,900	34,950	6,484	5,239	7,026	37,900	37,950	7,324	5,689	7,866	40,900	40,950	8,164	6,139	8,706
34,950	35,000	6,498	5,246	7,040	37,950	38,000	7,338	5,696	7,880	40,950	41,000	8,178	6,146	8,720

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	8,192	6,154	8,734	44,000	44,050	9,032	6,822	9,574	47,000	47,050	9,872	7,662	10,414
41,050	41,100	8,206	6,161	8,748	44,050	44,100	9,046	6,836	9,588	47,050	47,100	9,886	7,676	10,428
41,100	41,150	8,220	6,169	8,762	44,100	44,150	9,060	6,850	9,602	47,100	47,150	9,900	7,690	10,442
41,150	41,200	8,234	6,176	8,776	44,150	44,200	9,074	6,864	9,616	47,150	47,200	9,914	7,704	10,456
41,200	41,250	8,248	6,184	8,790	44,200	44,250	9,088	6,878	9,630	47,200	47,250	9,928	7,718	10,470
41,250	41,300	8,262	6,191	8,804	44,250	44,300	9,102	6,892	9,644	47,250	47,300	9,942	7,732	10,484
41,300	41,350	8,276	6,199	8,818	44,300	44,350	9,116	6,906	9,658	47,300	47,350	9,956	7,746	10,498
41,350	41,400	8,290	6,206	8,832	44,350	44,400	9,130	6,920	9,672	47,350	47,400	9,970	7,760	10,512
41,400	41,450	8,304	6,214	8,846	44,400	44,450	9,144	6,934	9,686	47,400	47,450	9,984	7,774	10,526
41,450	41,500	8,318	6,221	8,860	44,450	44,500	9,158	6,948	9,700	47,450	47,500	9,998	7,788	10,540
41,500	41,550	8,332	6,229	8,874	44,500	44,550	9,172	6,962	9,714	47,500	47,550	10,012	7,802	10,554
41,550	41,600	8,346	6,236	8,888	44,550	44,600	9,186	6,976	9,728	47,550	47,600	10,026	7,816	10,568
41,600	41,650	8,360	6,244	8,902	44,600	44,650	9,200	6,990	9,742	47,600	47,650	10,040	7,830	10,582
41,650	41,700	8,374	6,251	8,916	44,650	44,700	9,214	7,004	9,756	47,650	47,700	10,054	7,844	10,596
41,700	41,750	8,388	6,259	8,930	44,700	44,750	9,228	7,018	9,770	47,700	47,750	10,068	7,858	10,610
41,750	41,800	8,402	6,266	8,944	44,750	44,800	9,242	7,032	9,784	47,750	47,800	10,082	7,872	10,624
41,800	41,850	8,416	6,274	8,958	44,800	44,850	9,256	7,046	9,798	47,800	47,850	10,096	7,886	10,638
41,850	41,900	8,430	6,281	8,972	44,850	44,900	9,270	7,060	9,812	47,850	47,900	10,110	7,900	10,652
41,900	41,950	8,444	6,289	8,986	44,900	44,950	9,284	7,074	9,826	47,900	47,950	10,124	7,914	10,666
41,950	42,000	8,458	6,296	9,000	44,950	45,000	9,298	7,088	9,840	47,950	48,000	10,138	7,928	10,680
<b>42,000</b>					<b>45,000</b>					<b>48,000</b>				
42,000	42,050	8,472	6,304	9,014	45,000	45,050	9,312	7,102	9,854	48,000	48,050	10,152	7,942	10,694
42,050	42,100	8,486	6,311	9,028	45,050	45,100	9,326	7,116	9,868	48,050	48,100	10,166	7,956	10,708
42,100	42,150	8,500	6,319	9,042	45,100	45,150	9,340	7,130	9,882	48,100	48,150	10,180	7,970	10,722
42,150	42,200	8,514	6,326	9,056	45,150	45,200	9,354	7,144	9,896	48,150	48,200	10,194	7,984	10,736
42,200	42,250	8,528	6,334	9,070	45,200	45,250	9,368	7,158	9,910	48,200	48,250	10,208	7,998	10,750
42,250	42,300	8,542	6,341	9,084	45,250	45,300	9,382	7,172	9,924	48,250	48,300	10,222	8,012	10,764
42,300	42,350	8,556	6,349	9,098	45,300	45,350	9,396	7,186	9,938	48,300	48,350	10,236	8,026	10,778
42,350	42,400	8,570	6,360	9,112	45,350	45,400	9,410	7,200	9,952	48,350	48,400	10,250	8,040	10,792
42,400	42,450	8,584	6,374	9,126	45,400	45,450	9,424	7,214	9,966	48,400	48,450	10,264	8,054	10,806
42,450	42,500	8,598	6,388	9,140	45,450	45,500	9,438	7,228	9,980	48,450	48,500	10,278	8,068	10,820
42,500	42,550	8,612	6,402	9,154	45,500	45,550	9,452	7,242	9,994	48,500	48,550	10,292	8,082	10,834
42,550	42,600	8,626	6,416	9,168	45,550	45,600	9,466	7,256	10,008	48,550	48,600	10,306	8,096	10,848
42,600	42,650	8,640	6,430	9,182	45,600	45,650	9,480	7,270	10,022	48,600	48,650	10,320	8,110	10,862
42,650	42,700	8,654	6,444	9,196	45,650	45,700	9,494	7,284	10,036	48,650	48,700	10,334	8,124	10,876
42,700	42,750	8,668	6,458	9,210	45,700	45,750	9,508	7,298	10,050	48,700	48,750	10,348	8,138	10,890
42,750	42,800	8,682	6,472	9,224	45,750	45,800	9,522	7,312	10,064	48,750	48,800	10,362	8,152	10,904
42,800	42,850	8,696	6,486	9,238	45,800	45,850	9,536	7,326	10,078	48,800	48,850	10,376	8,166	10,918
42,850	42,900	8,710	6,500	9,252	45,850	45,900	9,550	7,340	10,092	48,850	48,900	10,390	8,180	10,932
42,900	42,950	8,724	6,514	9,266	45,900	45,950	9,564	7,354	10,106	48,900	48,950	10,404	8,194	10,946
42,950	43,000	8,738	6,528	9,280	45,950	46,000	9,578	7,368	10,120	48,950	49,000	10,418	8,208	10,960
<b>43,000</b>					<b>46,000</b>					<b>49,000</b>				
43,000	43,050	8,752	6,542	9,294	46,000	46,050	9,592	7,382	10,134	49,000	49,050	10,432	8,222	10,974
43,050	43,100	8,766	6,556	9,308	46,050	46,100	9,606	7,396	10,148	49,050	49,100	10,446	8,236	10,988
43,100	43,150	8,780	6,570	9,322	46,100	46,150	9,620	7,410	10,162	49,100	49,150	10,460	8,250	11,002
43,150	43,200	8,794	6,584	9,336	46,150	46,200	9,634	7,424	10,176	49,150	49,200	10,474	8,264	11,016
43,200	43,250	8,808	6,598	9,350	46,200	46,250	9,648	7,438	10,190	49,200	49,250	10,488	8,278	11,030
43,250	43,300	8,822	6,612	9,364	46,250	46,300	9,662	7,452	10,204	49,250	49,300	10,502	8,292	11,044
43,300	43,350	8,836	6,626	9,378	46,300	46,350	9,676	7,466	10,218	49,300	49,350	10,516	8,306	11,058
43,350	43,400	8,850	6,640	9,392	46,350	46,400	9,690	7,480	10,232	49,350	49,400	10,530	8,320	11,072
43,400	43,450	8,864	6,654	9,406	46,400	46,450	9,704	7,494	10,246	49,400	49,450	10,544	8,334	11,086
43,450	43,500	8,878	6,668	9,420	46,450	46,500	9,718	7,508	10,260	49,450	49,500	10,558	8,348	11,100
43,500	43,550	8,892	6,682	9,434	46,500	46,550	9,732	7,522	10,274	49,500	49,550	10,572	8,362	11,114
43,550	43,600	8,906	6,696	9,448	46,550	46,600	9,746	7,536	10,288	49,550	49,600	10,586	8,376	11,128
43,600	43,650	8,920	6,710	9,462	46,600	46,650	9,760	7,550	10,302	49,600	49,650	10,600	8,390	11,142
43,650	43,700	8,934	6,724	9,476	46,650	46,700	9,774	7,564	10,316	49,650	49,700	10,614	8,404	11,156
43,700	43,750	8,948	6,738	9,490	46,700	46,750	9,788	7,578	10,330	49,700	49,750	10,628	8,418	11,170
43,750	43,800	8,962	6,752	9,504	46,750	46,800	9,802	7,592	10,344	49,750	49,800	10,642	8,432	11,184
43,800	43,850	8,976	6,766	9,518	46,800	46,850	9,816	7,606	10,358	49,800	49,850	10,656	8,446	11,198
43,850	43,900	8,990	6,780	9,532	46,850	46,900	9,830	7,620	10,372	49,850	49,900	10,670	8,460	11,212
43,900	43,950	9,004	6,794	9,546	46,900	46,950	9,844	7,634	10,386	49,900	49,950	10,684	8,474	11,226
43,950	44,000	9,018	6,808	9,560	46,950	47,000	9,858	7,648	10,400	49,950	50,000	10,698	8,488	11,240

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	10,712	8,502	11,254	53,000	53,050	11,552	9,342	12,151	56,000	56,050	12,392	10,182	13,081
50,050	50,100	10,726	8,516	11,268	53,050	53,100	11,566	9,356	12,166	56,050	56,100	12,406	10,196	13,096
50,100	50,150	10,740	8,530	11,282	53,100	53,150	11,580	9,370	12,182	56,100	56,150	12,420	10,210	13,112
50,150	50,200	10,754	8,544	11,296	53,150	53,200	11,594	9,384	12,197	56,150	56,200	12,434	10,224	13,127
50,200	50,250	10,768	8,558	11,310	53,200	53,250	11,608	9,398	12,213	56,200	56,250	12,448	10,238	13,143
50,250	50,300	10,782	8,572	11,324	53,250	53,300	11,622	9,412	12,228	56,250	56,300	12,462	10,252	13,158
50,300	50,350	10,796	8,586	11,338	53,300	53,350	11,636	9,426	12,244	56,300	56,350	12,476	10,266	13,174
50,350	50,400	10,810	8,600	11,352	53,350	53,400	11,650	9,440	12,259	56,350	56,400	12,490	10,280	13,189
50,400	50,450	10,824	8,614	11,366	53,400	53,450	11,664	9,454	12,275	56,400	56,450	12,504	10,294	13,205
50,450	50,500	10,838	8,628	11,380	53,450	53,500	11,678	9,468	12,290	56,450	56,500	12,518	10,308	13,220
50,500	50,550	10,852	8,642	11,394	53,500	53,550	11,692	9,482	12,306	56,500	56,550	12,532	10,322	13,236
50,550	50,600	10,866	8,656	11,408	53,550	53,600	11,706	9,496	12,321	56,550	56,600	12,546	10,336	13,251
50,600	50,650	10,880	8,670	11,422	53,600	53,650	11,720	9,510	12,337	56,600	56,650	12,560	10,350	13,267
50,650	50,700	10,894	8,684	11,436	53,650	53,700	11,734	9,524	12,352	56,650	56,700	12,574	10,364	13,282
50,700	50,750	10,908	8,698	11,450	53,700	53,750	11,748	9,538	12,368	56,700	56,750	12,588	10,378	13,298
50,750	50,800	10,922	8,712	11,464	53,750	53,800	11,762	9,552	12,383	56,750	56,800	12,602	10,392	13,313
50,800	50,850	10,936	8,726	11,478	53,800	53,850	11,776	9,566	12,399	56,800	56,850	12,616	10,406	13,329
50,850	50,900	10,950	8,740	11,492	53,850	53,900	11,790	9,580	12,414	56,850	56,900	12,630	10,420	13,344
50,900	50,950	10,964	8,754	11,506	53,900	53,950	11,804	9,594	12,430	56,900	56,950	12,644	10,434	13,360
50,950	51,000	10,978	8,768	11,520	53,950	54,000	11,818	9,608	12,445	56,950	57,000	12,658	10,448	13,375
<b>51,000</b>					<b>54,000</b>					<b>57,000</b>				
51,000	51,050	10,992	8,782	11,534	54,000	54,050	11,832	9,622	12,461	57,000	57,050	12,672	10,462	13,391
51,050	51,100	11,006	8,796	11,548	54,050	54,100	11,846	9,636	12,476	57,050	57,100	12,686	10,476	13,406
51,100	51,150	11,020	8,810	11,562	54,100	54,150	11,860	9,650	12,492	57,100	57,150	12,700	10,490	13,422
51,150	51,200	11,034	8,824	11,577	54,150	54,200	11,874	9,664	12,507	57,150	57,200	12,714	10,504	13,437
51,200	51,250	11,048	8,838	11,593	54,200	54,250	11,888	9,678	12,523	57,200	57,250	12,728	10,518	13,453
51,250	51,300	11,062	8,852	11,608	54,250	54,300	11,902	9,692	12,538	57,250	57,300	12,742	10,532	13,468
51,300	51,350	11,076	8,866	11,624	54,300	54,350	11,916	9,706	12,554	57,300	57,350	12,756	10,546	13,484
51,350	51,400	11,090	8,880	11,639	54,350	54,400	11,930	9,720	12,569	57,350	57,400	12,770	10,560	13,499
51,400	51,450	11,104	8,894	11,655	54,400	54,450	11,944	9,734	12,585	57,400	57,450	12,784	10,574	13,515
51,450	51,500	11,118	8,908	11,670	54,450	54,500	11,958	9,748	12,600	57,450	57,500	12,798	10,588	13,530
51,500	51,550	11,132	8,922	11,686	54,500	54,550	11,972	9,762	12,616	57,500	57,550	12,812	10,602	13,546
51,550	51,600	11,146	8,936	11,701	54,550	54,600	11,986	9,776	12,631	57,550	57,600	12,826	10,616	13,561
51,600	51,650	11,160	8,950	11,717	54,600	54,650	12,000	9,790	12,647	57,600	57,650	12,840	10,630	13,577
51,650	51,700	11,174	8,964	11,732	54,650	54,700	12,014	9,804	12,662	57,650	57,700	12,854	10,644	13,592
51,700	51,750	11,188	8,978	11,748	54,700	54,750	12,028	9,818	12,678	57,700	57,750	12,868	10,658	13,608
51,750	51,800	11,202	8,992	11,763	54,750	54,800	12,042	9,832	12,693	57,750	57,800	12,882	10,672	13,623
51,800	51,850	11,216	9,006	11,779	54,800	54,850	12,056	9,846	12,709	57,800	57,850	12,896	10,686	13,639
51,850	51,900	11,230	9,020	11,794	54,850	54,900	12,070	9,860	12,724	57,850	57,900	12,910	10,700	13,654
51,900	51,950	11,244	9,034	11,810	54,900	54,950	12,084	9,874	12,740	57,900	57,950	12,924	10,714	13,670
51,950	52,000	11,258	9,048	11,825	54,950	55,000	12,098	9,888	12,755	57,950	58,000	12,938	10,728	13,685
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	11,272	9,062	11,841	55,000	55,050	12,112	9,902	12,771	58,000	58,050	12,952	10,742	13,701
52,050	52,100	11,286	9,076	11,856	55,050	55,100	12,126	9,916	12,786	58,050	58,100	12,966	10,756	13,716
52,100	52,150	11,300	9,090	11,872	55,100	55,150	12,140	9,930	12,802	58,100	58,150	12,980	10,770	13,732
52,150	52,200	11,314	9,104	11,887	55,150	55,200	12,154	9,944	12,817	58,150	58,200	12,994	10,784	13,747
52,200	52,250	11,328	9,118	11,903	55,200	55,250	12,168	9,958	12,833	58,200	58,250	13,008	10,798	13,763
52,250	52,300	11,342	9,132	11,918	55,250	55,300	12,182	9,972	12,848	58,250	58,300	13,022	10,812	13,778
52,300	52,350	11,356	9,146	11,934	55,300	55,350	12,196	9,986	12,864	58,300	58,350	13,036	10,826	13,794
52,350	52,400	11,370	9,160	11,949	55,350	55,400	12,210	10,000	12,879	58,350	58,400	13,050	10,840	13,809
52,400	52,450	11,384	9,174	11,965	55,400	55,450	12,224	10,014	12,895	58,400	58,450	13,064	10,854	13,825
52,450	52,500	11,398	9,188	11,980	55,450	55,500	12,238	10,028	12,910	58,450	58,500	13,078	10,868	13,840
52,500	52,550	11,412	9,202	11,996	55,500	55,550	12,252	10,042	12,926	58,500	58,550	13,092	10,882	13,856
52,550	52,600	11,426	9,216	12,011	55,550	55,600	12,266	10,056	12,941	58,550	58,600	13,106	10,896	13,871
52,600	52,650	11,440	9,230	12,027	55,600	55,650	12,280	10,070	12,957	58,600	58,650	13,120	10,910	13,887
52,650	52,700	11,454	9,244	12,042	55,650	55,700	12,294	10,084	12,972	58,650	58,700	13,134	10,924	13,902
52,700	52,750	11,468	9,258	12,058	55,700	55,750	12,308	10,098	12,988	58,700	58,750	13,148	10,938	13,918
52,750	52,800	11,482	9,272	12,073	55,750	55,800	12,322	10,112	13,003	58,750	58,800	13,162	10,952	13,933
52,800	52,850	11,496	9,286	12,089	55,800	55,850	12,336	10,126	13,019	58,800	58,850	13,176	10,966	13,949
52,850	52,900	11,510	9,300	12,104	55,850	55,900	12,350	10,140	13,034	58,850	58,900	13,190	10,980	13,964
52,900	52,950	11,524	9,314	12,120	55,900	55,950	12,364	10,154	13,050	58,900	58,950	13,204	10,994	13,980
52,950	53,000	11,538	9,328	12,135	55,950	56,000	12,378	10,168	13,065	58,950	59,000	13,218	11,008	13,995

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	13,232	11,022	14,011	62,000	62,050	14,090	11,862	14,941	65,000	65,050	15,020	12,702	15,871
59,050	59,100	13,246	11,036	14,026	62,050	62,100	14,106	11,876	14,956	65,050	65,100	15,036	12,716	15,886
59,100	59,150	13,260	11,050	14,042	62,100	62,150	14,121	11,890	14,972	65,100	65,150	15,051	12,730	15,902
59,150	59,200	13,274	11,064	14,057	62,150	62,200	14,137	11,904	14,987	65,150	65,200	15,067	12,744	15,917
59,200	59,250	13,288	11,078	14,073	62,200	62,250	14,152	11,918	15,003	65,200	65,250	15,082	12,758	15,933
59,250	59,300	13,302	11,092	14,088	62,250	62,300	14,168	11,932	15,018	65,250	65,300	15,098	12,772	15,948
59,300	59,350	13,316	11,106	14,104	62,300	62,350	14,183	11,946	15,034	65,300	65,350	15,113	12,786	15,964
59,350	59,400	13,330	11,120	14,119	62,350	62,400	14,199	11,960	15,049	65,350	65,400	15,129	12,800	15,979
59,400	59,450	13,344	11,134	14,135	62,400	62,450	14,214	11,974	15,065	65,400	65,450	15,144	12,814	15,995
59,450	59,500	13,358	11,148	14,150	62,450	62,500	14,230	11,988	15,080	65,450	65,500	15,160	12,828	16,010
59,500	59,550	13,372	11,162	14,166	62,500	62,550	14,245	12,002	15,096	65,500	65,550	15,175	12,842	16,026
59,550	59,600	13,386	11,176	14,181	62,550	62,600	14,261	12,016	15,111	65,550	65,600	15,191	12,856	16,041
59,600	59,650	13,400	11,190	14,197	62,600	62,650	14,276	12,030	15,127	65,600	65,650	15,206	12,870	16,057
59,650	59,700	13,414	11,204	14,212	62,650	62,700	14,292	12,044	15,142	65,650	65,700	15,222	12,884	16,072
59,700	59,750	13,428	11,218	14,228	62,700	62,750	14,307	12,058	15,158	65,700	65,750	15,237	12,898	16,088
59,750	59,800	13,442	11,232	14,243	62,750	62,800	14,323	12,072	15,173	65,750	65,800	15,253	12,912	16,103
59,800	59,850	13,456	11,246	14,259	62,800	62,850	14,338	12,086	15,189	65,800	65,850	15,268	12,926	16,119
59,850	59,900	13,470	11,260	14,274	62,850	62,900	14,354	12,100	15,204	65,850	65,900	15,284	12,940	16,134
59,900	59,950	13,484	11,274	14,290	62,900	62,950	14,369	12,114	15,220	65,900	65,950	15,299	12,954	16,150
59,950	60,000	13,498	11,288	14,305	62,950	63,000	14,385	12,128	15,235	65,950	66,000	15,315	12,968	16,165
<b>60,000</b>					<b>63,000</b>					<b>66,000</b>				
60,000	60,050	13,512	11,302	14,321	63,000	63,050	14,400	12,142	15,251	66,000	66,050	15,330	12,982	16,181
60,050	60,100	13,526	11,316	14,336	63,050	63,100	14,416	12,156	15,266	66,050	66,100	15,346	12,996	16,196
60,100	60,150	13,540	11,330	14,352	63,100	63,150	14,431	12,170	15,282	66,100	66,150	15,361	13,010	16,212
60,150	60,200	13,554	11,344	14,367	63,150	63,200	14,447	12,184	15,297	66,150	66,200	15,377	13,024	16,227
60,200	60,250	13,568	11,358	14,383	63,200	63,250	14,462	12,198	15,313	66,200	66,250	15,392	13,038	16,243
60,250	60,300	13,582	11,372	14,398	63,250	63,300	14,478	12,212	15,328	66,250	66,300	15,408	13,052	16,258
60,300	60,350	13,596	11,386	14,414	63,300	63,350	14,493	12,226	15,344	66,300	66,350	15,423	13,066	16,274
60,350	60,400	13,610	11,400	14,429	63,350	63,400	14,509	12,240	15,359	66,350	66,400	15,439	13,080	16,289
60,400	60,450	13,624	11,414	14,445	63,400	63,450	14,524	12,254	15,375	66,400	66,450	15,454	13,094	16,305
60,450	60,500	13,638	11,428	14,460	63,450	63,500	14,540	12,268	15,390	66,450	66,500	15,470	13,108	16,320
60,500	60,550	13,652	11,442	14,476	63,500	63,550	14,555	12,282	15,406	66,500	66,550	15,485	13,122	16,336
60,550	60,600	13,666	11,456	14,491	63,550	63,600	14,571	12,296	15,421	66,550	66,600	15,501	13,136	16,351
60,600	60,650	13,680	11,470	14,507	63,600	63,650	14,586	12,310	15,437	66,600	66,650	15,516	13,150	16,367
60,650	60,700	13,694	11,484	14,522	63,650	63,700	14,602	12,324	15,452	66,650	66,700	15,532	13,164	16,382
60,700	60,750	13,708	11,498	14,538	63,700	63,750	14,617	12,338	15,468	66,700	66,750	15,547	13,178	16,398
60,750	60,800	13,722	11,512	14,553	63,750	63,800	14,633	12,352	15,483	66,750	66,800	15,563	13,192	16,413
60,800	60,850	13,736	11,526	14,569	63,800	63,850	14,648	12,366	15,499	66,800	66,850	15,578	13,206	16,429
60,850	60,900	13,750	11,540	14,584	63,850	63,900	14,664	12,380	15,514	66,850	66,900	15,594	13,220	16,444
60,900	60,950	13,764	11,554	14,600	63,900	63,950	14,679	12,394	15,530	66,900	66,950	15,609	13,234	16,460
60,950	61,000	13,778	11,568	14,615	63,950	64,000	14,695	12,408	15,545	66,950	67,000	15,625	13,248	16,475
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	13,792	11,582	14,631	64,000	64,050	14,710	12,422	15,561	67,000	67,050	15,640	13,262	16,491
61,050	61,100	13,806	11,596	14,646	64,050	64,100	14,726	12,436	15,576	67,050	67,100	15,656	13,276	16,506
61,100	61,150	13,820	11,610	14,662	64,100	64,150	14,741	12,450	15,592	67,100	67,150	15,671	13,290	16,522
61,150	61,200	13,834	11,624	14,677	64,150	64,200	14,757	12,464	15,607	67,150	67,200	15,687	13,304	16,537
61,200	61,250	13,848	11,638	14,693	64,200	64,250	14,772	12,478	15,623	67,200	67,250	15,702	13,318	16,553
61,250	61,300	13,862	11,652	14,708	64,250	64,300	14,788	12,492	15,638	67,250	67,300	15,718	13,332	16,568
61,300	61,350	13,876	11,666	14,724	64,300	64,350	14,803	12,506	15,654	67,300	67,350	15,733	13,346	16,584
61,350	61,400	13,890	11,680	14,739	64,350	64,400	14,819	12,520	15,669	67,350	67,400	15,749	13,360	16,599
61,400	61,450	13,904	11,694	14,755	64,400	64,450	14,834	12,534	15,685	67,400	67,450	15,764	13,374	16,615
61,450	61,500	13,920	11,708	14,770	64,450	64,500	14,850	12,548	15,700	67,450	67,500	15,780	13,388	16,630
61,500	61,550	13,935	11,722	14,786	64,500	64,550	14,865	12,562	15,716	67,500	67,550	15,795	13,402	16,646
61,550	61,600	13,951	11,736	14,801	64,550	64,600	14,881	12,576	15,731	67,550	67,600	15,811	13,416	16,661
61,600	61,650	13,966	11,750	14,817	64,600	64,650	14,896	12,590	15,747	67,600	67,650	15,826	13,430	16,677
61,650	61,700	13,982	11,764	14,832	64,650	64,700	14,912	12,604	15,762	67,650	67,700	15,842	13,444	16,692
61,700	61,750	13,997	11,778	14,848	64,700	64,750	14,927	12,618	15,778	67,700	67,750	15,857	13,458	16,708
61,750	61,800	14,013	11,792	14,863	64,750	64,800	14,943	12,632	15,793	67,750	67,800	15,873	13,472	16,723
61,800	61,850	14,028	11,806	14,879	64,800	64,850	14,958	12,646	15,809	67,800	67,850	15,888	13,486	16,739
61,850	61,900	14,044	11,820	14,894	64,850	64,900	14,974	12,660	15,824	67,850	67,900	15,904	13,500	16,754
61,900	61,950	14,059	11,834	14,910	64,900	64,950	14,989	12,674	15,840	67,900	67,950	15,919	13,514	16,770
61,950	62,000	14,075	11,848	14,925	64,950	65,000	15,005	12,688	15,855	67,950	68,000	15,935	13,528	16,785

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	15,950	13,542	16,801	71,000	71,050	16,880	14,382	17,731	74,000	74,050	17,810	15,222	18,661
68,050	68,100	15,966	13,556	16,816	71,050	71,100	16,896	14,396	17,746	74,050	74,100	17,826	15,236	18,676
68,100	68,150	15,981	13,570	16,832	71,100	71,150	16,911	14,410	17,762	74,100	74,150	17,841	15,250	18,692
68,150	68,200	15,997	13,584	16,847	71,150	71,200	16,927	14,424	17,777	74,150	74,200	17,857	15,264	18,707
68,200	68,250	16,012	13,598	16,863	71,200	71,250	16,942	14,438	17,793	74,200	74,250	17,872	15,278	18,723
68,250	68,300	16,028	13,612	16,878	71,250	71,300	16,958	14,452	17,808	74,250	74,300	17,888	15,292	18,738
68,300	68,350	16,043	13,626	16,894	71,300	71,350	16,973	14,466	17,824	74,300	74,350	17,903	15,306	18,754
68,350	68,400	16,059	13,640	16,909	71,350	71,400	16,989	14,480	17,839	74,350	74,400	17,919	15,320	18,769
68,400	68,450	16,074	13,654	16,925	71,400	71,450	17,004	14,494	17,855	74,400	74,450	17,934	15,334	18,785
68,450	68,500	16,090	13,668	16,940	71,450	71,500	17,020	14,508	17,870	74,450	74,500	17,950	15,348	18,800
68,500	68,550	16,105	13,682	16,956	71,500	71,550	17,035	14,522	17,886	74,500	74,550	17,965	15,362	18,816
68,550	68,600	16,121	13,696	16,971	71,550	71,600	17,051	14,536	17,901	74,550	74,600	17,981	15,376	18,831
68,600	68,650	16,136	13,710	16,987	71,600	71,650	17,066	14,550	17,917	74,600	74,650	17,996	15,390	18,847
68,650	68,700	16,152	13,724	17,002	71,650	71,700	17,082	14,564	17,932	74,650	74,700	18,012	15,404	18,862
68,700	68,750	16,167	13,738	17,018	71,700	71,750	17,097	14,578	17,948	74,700	74,750	18,027	15,418	18,878
68,750	68,800	16,183	13,752	17,033	71,750	71,800	17,113	14,592	17,963	74,750	74,800	18,043	15,432	18,893
68,800	68,850	16,198	13,766	17,049	71,800	71,850	17,128	14,606	17,979	74,800	74,850	18,058	15,446	18,909
68,850	68,900	16,214	13,780	17,064	71,850	71,900	17,144	14,620	17,994	74,850	74,900	18,074	15,460	18,924
68,900	68,950	16,229	13,794	17,080	71,900	71,950	17,159	14,634	18,010	74,900	74,950	18,089	15,474	18,940
68,950	69,000	16,245	13,808	17,095	71,950	72,000	17,175	14,648	18,025	74,950	75,000	18,105	15,488	18,955
<b>69,000</b>					<b>72,000</b>					<b>75,000</b>				
69,000	69,050	16,260	13,822	17,111	72,000	72,050	17,190	14,662	18,041	75,000	75,050	18,120	15,502	18,971
69,050	69,100	16,276	13,836	17,126	72,050	72,100	17,206	14,676	18,056	75,050	75,100	18,136	15,516	18,986
69,100	69,150	16,291	13,850	17,142	72,100	72,150	17,221	14,690	18,072	75,100	75,150	18,151	15,530	19,002
69,150	69,200	16,307	13,864	17,157	72,150	72,200	17,237	14,704	18,087	75,150	75,200	18,167	15,544	19,017
69,200	69,250	16,322	13,878	17,173	72,200	72,250	17,252	14,718	18,103	75,200	75,250	18,182	15,558	19,033
69,250	69,300	16,338	13,892	17,188	72,250	72,300	17,268	14,732	18,118	75,250	75,300	18,198	15,572	19,048
69,300	69,350	16,353	13,906	17,204	72,300	72,350	17,283	14,746	18,134	75,300	75,350	18,213	15,586	19,064
69,350	69,400	16,369	13,920	17,219	72,350	72,400	17,299	14,760	18,149	75,350	75,400	18,229	15,600	19,079
69,400	69,450	16,384	13,934	17,235	72,400	72,450	17,314	14,774	18,165	75,400	75,450	18,244	15,614	19,095
69,450	69,500	16,400	13,948	17,250	72,450	72,500	17,330	14,788	18,180	75,450	75,500	18,260	15,628	19,110
69,500	69,550	16,415	13,962	17,266	72,500	72,550	17,345	14,802	18,196	75,500	75,550	18,275	15,642	19,126
69,550	69,600	16,431	13,976	17,281	72,550	72,600	17,361	14,816	18,211	75,550	75,600	18,291	15,656	19,141
69,600	69,650	16,446	13,990	17,297	72,600	72,650	17,376	14,830	18,227	75,600	75,650	18,306	15,670	19,157
69,650	69,700	16,462	14,004	17,312	72,650	72,700	17,392	14,844	18,242	75,650	75,700	18,322	15,684	19,172
69,700	69,750	16,477	14,018	17,328	72,700	72,750	17,407	14,858	18,258	75,700	75,750	18,337	15,698	19,188
69,750	69,800	16,493	14,032	17,343	72,750	72,800	17,423	14,872	18,273	75,750	75,800	18,353	15,712	19,203
69,800	69,850	16,508	14,046	17,359	72,800	72,850	17,438	14,886	18,289	75,800	75,850	18,368	15,726	19,219
69,850	69,900	16,524	14,060	17,374	72,850	72,900	17,454	14,900	18,304	75,850	75,900	18,384	15,740	19,234
69,900	69,950	16,539	14,074	17,390	72,900	72,950	17,469	14,914	18,320	75,900	75,950	18,399	15,754	19,250
69,950	70,000	16,555	14,088	17,405	72,950	73,000	17,485	14,928	18,335	75,950	76,000	18,415	15,768	19,265
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	16,570	14,102	17,421	73,000	73,050	17,500	14,942	18,351	76,000	76,050	18,430	15,782	19,281
70,050	70,100	16,586	14,116	17,436	73,050	73,100	17,516	14,956	18,366	76,050	76,100	18,446	15,796	19,296
70,100	70,150	16,601	14,130	17,452	73,100	73,150	17,531	14,970	18,382	76,100	76,150	18,461	15,810	19,312
70,150	70,200	16,617	14,144	17,467	73,150	73,200	17,547	14,984	18,397	76,150	76,200	18,477	15,824	19,327
70,200	70,250	16,632	14,158	17,483	73,200	73,250	17,562	14,998	18,413	76,200	76,250	18,492	15,838	19,343
70,250	70,300	16,648	14,172	17,498	73,250	73,300	17,578	15,012	18,428	76,250	76,300	18,508	15,852	19,358
70,300	70,350	16,663	14,186	17,514	73,300	73,350	17,593	15,026	18,444	76,300	76,350	18,523	15,866	19,374
70,350	70,400	16,679	14,200	17,529	73,350	73,400	17,609	15,040	18,459	76,350	76,400	18,539	15,880	19,389
70,400	70,450	16,694	14,214	17,545	73,400	73,450	17,624	15,054	18,475	76,400	76,450	18,554	15,894	19,405
70,450	70,500	16,710	14,228	17,560	73,450	73,500	17,640	15,068	18,490	76,450	76,500	18,570	15,908	19,420
70,500	70,550	16,725	14,242	17,576	73,500	73,550	17,655	15,082	18,506	76,500	76,550	18,585	15,922	19,436
70,550	70,600	16,741	14,256	17,591	73,550	73,600	17,671	15,096	18,521	76,550	76,600	18,601	15,936	19,451
70,600	70,650	16,756	14,270	17,607	73,600	73,650	17,686	15,110	18,537	76,600	76,650	18,616	15,950	19,467
70,650	70,700	16,772	14,284	17,622	73,650	73,700	17,702	15,124	18,552	76,650	76,700	18,632	15,964	19,482
70,700	70,750	16,787	14,298	17,638	73,700	73,750	17,717	15,138	18,568	76,700	76,750	18,647	15,978	19,498
70,750	70,800	16,803	14,312	17,653	73,750	73,800	17,733	15,152	18,583	76,750	76,800	18,663	15,992	19,513
70,800	70,850	16,818	14,326	17,669	73,800	73,850	17,748	15,166	18,599	76,800	76,850	18,678	16,006	19,529
70,850	70,900	16,834	14,340	17,684	73,850	73,900	17,764	15,180	18,614	76,850	76,900	18,694	16,020	19,544
70,900	70,950	16,849	14,354	17,700	73,900	73,950	17,779	15,194	18,630	76,900	76,950	18,709	16,034	19,560
70,950	71,000	16,865	14,368	17,715	73,950	74,000	17,795	15,208	18,645	76,950	77,000	18,725	16,048	19,575

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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	18,740	16,062	19,591	80,000	80,050	19,670	16,902	20,623	83,000	83,050	20,600	17,742	21,703
77,050	77,100	18,756	16,076	19,606	80,050	80,100	19,686	16,916	20,641	83,050	83,100	20,616	17,756	21,721
77,100	77,150	18,771	16,090	19,622	80,100	80,150	19,701	16,930	20,659	83,100	83,150	20,631	17,770	21,739
77,150	77,200	18,787	16,104	19,637	80,150	80,200	19,717	16,944	20,677	83,150	83,200	20,647	17,784	21,757
77,200	77,250	18,802	16,118	19,653	80,200	80,250	19,732	16,958	20,695	83,200	83,250	20,662	17,798	21,775
77,250	77,300	18,818	16,132	19,668	80,250	80,300	19,748	16,972	20,713	83,250	83,300	20,678	17,812	21,793
77,300	77,350	18,833	16,146	19,684	80,300	80,350	19,763	16,986	20,731	83,300	83,350	20,693	17,826	21,811
77,350	77,400	18,849	16,160	19,699	80,350	80,400	19,779	17,000	20,749	83,350	83,400	20,709	17,840	21,829
77,400	77,450	18,864	16,174	19,715	80,400	80,450	19,794	17,014	20,767	83,400	83,450	20,724	17,854	21,847
77,450	77,500	18,880	16,188	19,730	80,450	80,500	19,810	17,028	20,785	83,450	83,500	20,740	17,868	21,865
77,500	77,550	18,895	16,202	19,746	80,500	80,550	19,825	17,042	20,803	83,500	83,550	20,755	17,882	21,883
77,550	77,600	18,911	16,216	19,761	80,550	80,600	19,841	17,056	20,821	83,550	83,600	20,771	17,896	21,901
77,600	77,650	18,926	16,230	19,777	80,600	80,650	19,856	17,070	20,839	83,600	83,650	20,786	17,910	21,919
77,650	77,700	18,942	16,244	19,792	80,650	80,700	19,872	17,084	20,857	83,650	83,700	20,802	17,924	21,937
77,700	77,750	18,957	16,258	19,808	80,700	80,750	19,887	17,098	20,875	83,700	83,750	20,817	17,938	21,955
77,750	77,800	18,973	16,272	19,823	80,750	80,800	19,903	17,112	20,893	83,750	83,800	20,833	17,952	21,973
77,800	77,850	18,988	16,286	19,839	80,800	80,850	19,918	17,126	20,911	83,800	83,850	20,848	17,966	21,991
77,850	77,900	19,004	16,300	19,854	80,850	80,900	19,934	17,140	20,929	83,850	83,900	20,864	17,980	22,009
77,900	77,950	19,019	16,314	19,870	80,900	80,950	19,949	17,154	20,947	83,900	83,950	20,879	17,994	22,027
77,950	78,000	19,035	16,328	19,885	80,950	81,000	19,965	17,168	20,965	83,950	84,000	20,895	18,008	22,045
<b>78,000</b>					<b>81,000</b>					<b>84,000</b>				
78,000	78,050	19,050	16,342	19,903	81,000	81,050	19,980	17,182	20,983	84,000	84,050	20,910	18,022	22,063
78,050	78,100	19,066	16,356	19,921	81,050	81,100	19,996	17,196	21,001	84,050	84,100	20,926	18,036	22,081
78,100	78,150	19,081	16,370	19,939	81,100	81,150	20,011	17,210	21,019	84,100	84,150	20,941	18,050	22,099
78,150	78,200	19,097	16,384	19,957	81,150	81,200	20,027	17,224	21,037	84,150	84,200	20,957	18,064	22,117
78,200	78,250	19,112	16,398	19,975	81,200	81,250	20,042	17,238	21,055	84,200	84,250	20,972	18,078	22,135
78,250	78,300	19,128	16,412	19,993	81,250	81,300	20,058	17,252	21,073	84,250	84,300	20,988	18,092	22,153
78,300	78,350	19,143	16,426	20,011	81,300	81,350	20,073	17,266	21,091	84,300	84,350	21,003	18,106	22,171
78,350	78,400	19,159	16,440	20,029	81,350	81,400	20,089	17,280	21,109	84,350	84,400	21,019	18,120	22,189
78,400	78,450	19,174	16,454	20,047	81,400	81,450	20,104	17,294	21,127	84,400	84,450	21,034	18,134	22,207
78,450	78,500	19,190	16,468	20,065	81,450	81,500	20,120	17,308	21,145	84,450	84,500	21,050	18,148	22,225
78,500	78,550	19,205	16,482	20,083	81,500	81,550	20,135	17,322	21,163	84,500	84,550	21,065	18,162	22,243
78,550	78,600	19,221	16,496	20,101	81,550	81,600	20,151	17,336	21,181	84,550	84,600	21,081	18,176	22,261
78,600	78,650	19,236	16,510	20,119	81,600	81,650	20,166	17,350	21,199	84,600	84,650	21,096	18,190	22,279
78,650	78,700	19,252	16,524	20,137	81,650	81,700	20,182	17,364	21,217	84,650	84,700	21,112	18,204	22,297
78,700	78,750	19,267	16,538	20,155	81,700	81,750	20,197	17,378	21,235	84,700	84,750	21,127	18,218	22,315
78,750	78,800	19,283	16,552	20,173	81,750	81,800	20,213	17,392	21,253	84,750	84,800	21,143	18,232	22,333
78,800	78,850	19,298	16,566	20,191	81,800	81,850	20,228	17,406	21,271	84,800	84,850	21,158	18,246	22,351
78,850	78,900	19,314	16,580	20,209	81,850	81,900	20,244	17,420	21,289	84,850	84,900	21,174	18,260	22,369
78,900	78,950	19,329	16,594	20,227	81,900	81,950	20,259	17,434	21,307	84,900	84,950	21,189	18,274	22,387
78,950	79,000	19,345	16,608	20,245	81,950	82,000	20,275	17,448	21,325	84,950	85,000	21,205	18,288	22,405
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	19,360	16,622	20,263	82,000	82,050	20,290	17,462	21,343	85,000	85,050	21,220	18,302	22,423
79,050	79,100	19,376	16,636	20,281	82,050	82,100	20,306	17,476	21,361	85,050	85,100	21,236	18,316	22,441
79,100	79,150	19,391	16,650	20,299	82,100	82,150	20,321	17,490	21,379	85,100	85,150	21,251	18,330	22,459
79,150	79,200	19,407	16,664	20,317	82,150	82,200	20,337	17,504	21,397	85,150	85,200	21,267	18,344	22,477
79,200	79,250	19,422	16,678	20,335	82,200	82,250	20,352	17,518	21,415	85,200	85,250	21,282	18,358	22,495
79,250	79,300	19,438	16,692	20,353	82,250	82,300	20,368	17,532	21,433	85,250	85,300	21,298	18,372	22,513
79,300	79,350	19,453	16,706	20,371	82,300	82,350	20,383	17,546	21,451	85,300	85,350	21,313	18,386	22,531
79,350	79,400	19,469	16,720	20,389	82,350	82,400	20,399	17,560	21,469	85,350	85,400	21,329	18,400	22,549
79,400	79,450	19,484	16,734	20,407	82,400	82,450	20,414	17,574	21,487	85,400	85,450	21,344	18,414	22,567
79,450	79,500	19,500	16,748	20,425	82,450	82,500	20,430	17,588	21,505	85,450	85,500	21,360	18,428	22,585
79,500	79,550	19,515	16,762	20,443	82,500	82,550	20,445	17,602	21,523	85,500	85,550	21,375	18,442	22,603
79,550	79,600	19,531	16,776	20,461	82,550	82,600	20,461	17,616	21,541	85,550	85,600	21,391	18,456	22,621
79,600	79,650	19,546	16,790	20,479	82,600	82,650	20,476	17,630	21,559	85,600	85,650	21,406	18,470	22,639
79,650	79,700	19,562	16,804	20,497	82,650	82,700	20,492	17,644	21,577	85,650	85,700	21,422	18,484	22,657
79,700	79,750	19,577	16,818	20,515	82,700	82,750	20,507	17,658	21,595	85,700	85,750	21,437	18,498	22,675
79,750	79,800	19,593	16,832	20,533	82,750	82,800	20,523	17,672	21,613	85,750	85,800	21,453	18,512	22,693
79,800	79,850	19,608	16,846	20,551	82,800	82,850	20,538	17,686	21,631	85,800	85,850	21,468	18,526	22,711
79,850	79,900	19,624	16,860	20,569	82,850	82,900	20,554	17,700	21,649	85,850	85,900	21,484	18,540	22,729
79,900	79,950	19,639	16,874	20,587	82,900	82,950	20,569	17,714	21,667	85,900	85,950	21,499	18,554	22,747
79,950	80,000	19,655	16,888	20,605	82,950	83,000	20,585	17,728	21,685	85,950	86,000	21,515	18,568	22,765

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	21,530	18,582	22,783	89,000	89,050	22,460	19,422	23,863	92,000	92,050	23,390	20,262	24,943
86,050	86,100	21,546	18,596	22,801	89,050	89,100	22,476	19,436	23,881	92,050	92,100	23,406	20,276	24,961
86,100	86,150	21,561	18,610	22,819	89,100	89,150	22,491	19,450	23,899	92,100	92,150	23,421	20,290	24,979
86,150	86,200	21,577	18,624	22,837	89,150	89,200	22,507	19,464	23,917	92,150	92,200	23,437	20,304	24,997
86,200	86,250	21,592	18,638	22,855	89,200	89,250	22,522	19,478	23,935	92,200	92,250	23,452	20,318	25,015
86,250	86,300	21,608	18,652	22,873	89,250	89,300	22,538	19,492	23,953	92,250	92,300	23,468	20,332	25,033
86,300	86,350	21,623	18,666	22,891	89,300	89,350	22,553	19,506	23,971	92,300	92,350	23,483	20,346	25,051
86,350	86,400	21,639	18,680	22,909	89,350	89,400	22,569	19,520	23,989	92,350	92,400	23,499	20,360	25,069
86,400	86,450	21,654	18,694	22,927	89,400	89,450	22,584	19,534	24,007	92,400	92,450	23,514	20,374	25,087
86,450	86,500	21,670	18,708	22,945	89,450	89,500	22,600	19,548	24,025	92,450	92,500	23,530	20,388	25,105
86,500	86,550	21,685	18,722	22,963	89,500	89,550	22,615	19,562	24,043	92,500	92,550	23,545	20,402	25,123
86,550	86,600	21,701	18,736	22,981	89,550	89,600	22,631	19,576	24,061	92,550	92,600	23,561	20,416	25,141
86,600	86,650	21,716	18,750	22,999	89,600	89,650	22,646	19,590	24,079	92,600	92,650	23,576	20,430	25,159
86,650	86,700	21,732	18,764	23,017	89,650	89,700	22,662	19,604	24,097	92,650	92,700	23,592	20,444	25,177
86,700	86,750	21,747	18,778	23,035	89,700	89,750	22,677	19,618	24,115	92,700	92,750	23,607	20,458	25,195
86,750	86,800	21,763	18,792	23,053	89,750	89,800	22,693	19,632	24,133	92,750	92,800	23,623	20,472	25,213
86,800	86,850	21,778	18,806	23,071	89,800	89,850	22,708	19,646	24,151	92,800	92,850	23,638	20,486	25,231
86,850	86,900	21,794	18,820	23,089	89,850	89,900	22,724	19,660	24,169	92,850	92,900	23,654	20,500	25,249
86,900	86,950	21,809	18,834	23,107	89,900	89,950	22,739	19,674	24,187	92,900	92,950	23,669	20,514	25,267
86,950	87,000	21,825	18,848	23,125	89,950	90,000	22,755	19,688	24,205	92,950	93,000	23,685	20,528	25,285
<b>87,000</b>					<b>90,000</b>					<b>93,000</b>				
87,000	87,050	21,840	18,862	23,143	90,000	90,050	22,770	19,702	24,223	93,000	93,050	23,700	20,542	25,303
87,050	87,100	21,856	18,876	23,161	90,050	90,100	22,786	19,716	24,241	93,050	93,100	23,716	20,556	25,321
87,100	87,150	21,871	18,890	23,179	90,100	90,150	22,801	19,730	24,259	93,100	93,150	23,731	20,570	25,339
87,150	87,200	21,887	18,904	23,197	90,150	90,200	22,817	19,744	24,277	93,150	93,200	23,747	20,584	25,357
87,200	87,250	21,902	18,918	23,215	90,200	90,250	22,832	19,758	24,295	93,200	93,250	23,762	20,598	25,375
87,250	87,300	21,918	18,932	23,233	90,250	90,300	22,848	19,772	24,313	93,250	93,300	23,778	20,612	25,393
87,300	87,350	21,933	18,946	23,251	90,300	90,350	22,863	19,786	24,331	93,300	93,350	23,793	20,626	25,411
87,350	87,400	21,949	18,960	23,269	90,350	90,400	22,879	19,800	24,349	93,350	93,400	23,809	20,640	25,429
87,400	87,450	21,964	18,974	23,287	90,400	90,450	22,894	19,814	24,367	93,400	93,450	23,824	20,654	25,447
87,450	87,500	21,980	18,988	23,305	90,450	90,500	22,910	19,828	24,385	93,450	93,500	23,840	20,668	25,465
87,500	87,550	21,995	19,002	23,323	90,500	90,550	22,925	19,842	24,403	93,500	93,550	23,855	20,682	25,483
87,550	87,600	22,011	19,016	23,341	90,550	90,600	22,941	19,856	24,421	93,550	93,600	23,871	20,696	25,501
87,600	87,650	22,026	19,030	23,359	90,600	90,650	22,956	19,870	24,439	93,600	93,650	23,886	20,710	25,519
87,650	87,700	22,042	19,044	23,377	90,650	90,700	22,972	19,884	24,457	93,650	93,700	23,902	20,724	25,537
87,700	87,750	22,057	19,058	23,395	90,700	90,750	22,987	19,898	24,475	93,700	93,750	23,917	20,738	25,555
87,750	87,800	22,073	19,072	23,413	90,750	90,800	23,003	19,912	24,493	93,750	93,800	23,933	20,752	25,573
87,800	87,850	22,088	19,086	23,431	90,800	90,850	23,018	19,926	24,511	93,800	93,850	23,948	20,766	25,591
87,850	87,900	22,104	19,100	23,449	90,850	90,900	23,034	19,940	24,529	93,850	93,900	23,964	20,780	25,609
87,900	87,950	22,119	19,114	23,467	90,900	90,950	23,049	19,954	24,547	93,900	93,950	23,979	20,794	25,627
87,950	88,000	22,135	19,128	23,485	90,950	91,000	23,065	19,968	24,565	93,950	94,000	23,995	20,808	25,645
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
88,000	88,050	22,150	19,142	23,503	91,000	91,050	23,080	19,982	24,583	94,000	94,050	24,010	20,822	25,663
88,050	88,100	22,166	19,156	23,521	91,050	91,100	23,096	19,996	24,601	94,050	94,100	24,026	20,836	25,681
88,100	88,150	22,181	19,170	23,539	91,100	91,150	23,111	20,010	24,619	94,100	94,150	24,041	20,850	25,699
88,150	88,200	22,197	19,184	23,557	91,150	91,200	23,127	20,024	24,637	94,150	94,200	24,057	20,864	25,717
88,200	88,250	22,212	19,198	23,575	91,200	91,250	23,142	20,038	24,655	94,200	94,250	24,072	20,878	25,735
88,250	88,300	22,228	19,212	23,593	91,250	91,300	23,158	20,052	24,673	94,250	94,300	24,088	20,892	25,753
88,300	88,350	22,243	19,226	23,611	91,300	91,350	23,173	20,066	24,691	94,300	94,350	24,103	20,906	25,771
88,350	88,400	22,259	19,240	23,629	91,350	91,400	23,189	20,080	24,709	94,350	94,400	24,119	20,920	25,789
88,400	88,450	22,274	19,254	23,647	91,400	91,450	23,204	20,094	24,727	94,400	94,450	24,134	20,934	25,807
88,450	88,500	22,290	19,268	23,665	91,450	91,500	23,220	20,108	24,745	94,450	94,500	24,150	20,948	25,825
88,500	88,550	22,305	19,282	23,683	91,500	91,550	23,235	20,122	24,763	94,500	94,550	24,165	20,962	25,843
88,550	88,600	22,321	19,296	23,701	91,550	91,600	23,251	20,136	24,781	94,550	94,600	24,181	20,976	25,861
88,600	88,650	22,336	19,310	23,719	91,600	91,650	23,266	20,150	24,799	94,600	94,650	24,196	20,990	25,879
88,650	88,700	22,352	19,324	23,737	91,650	91,700	23,282	20,164	24,817	94,650	94,700	24,212	21,004	25,897
88,700	88,750	22,367	19,338	23,755	91,700	91,750	23,297	20,178	24,835	94,700	94,750	24,227	21,018	25,915
88,750	88,800	22,383	19,352	23,773	91,750	91,800	23,313	20,192	24,853	94,750	94,800	24,243	21,032	25,933
88,800	88,850	22,398	19,366	23,791	91,800	91,850	23,328	20,206	24,871	94,800	94,850	24,258	21,046	25,951
88,850	88,900	22,414	19,380	23,809	91,850	91,900	23,344	20,220	24,889	94,850	94,900	24,274	21,060	25,969
88,900	88,950	22,429	19,394	23,827	91,900	91,950	23,359	20,234	24,907	94,900	94,950	24,289	21,074	25,987
88,950	89,000	22,445	19,408	23,845	91,950	92,000	23,375	20,248	24,925	94,950	95,000	24,305	21,088	26,005

Continued on next page

1998 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, 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—		Your tax is—		
<b>95,000</b>					<b>97,000</b>					<b>99,000</b>				
95,000	95,050	24,320	21,102	26,023	97,000	97,050	24,940	21,662	26,743	99,000	99,050	25,560	22,222	27,463
95,050	95,100	24,336	21,116	26,041	97,050	97,100	24,956	21,676	26,761	99,050	99,100	25,576	22,236	27,481
95,100	95,150	24,351	21,130	26,059	97,100	97,150	24,971	21,690	26,779	99,100	99,150	25,591	22,250	27,499
95,150	95,200	24,367	21,144	26,077	97,150	97,200	24,987	21,704	26,797	99,150	99,200	25,607	22,264	27,517
95,200	95,250	24,382	21,158	26,095	97,200	97,250	25,002	21,718	26,815	99,200	99,250	25,622	22,278	27,535
95,250	95,300	24,398	21,172	26,113	97,250	97,300	25,018	21,732	26,833	99,250	99,300	25,638	22,292	27,553
95,300	95,350	24,413	21,186	26,131	97,300	97,350	25,033	21,746	26,851	99,300	99,350	25,653	22,306	27,571
95,350	95,400	24,429	21,200	26,149	97,350	97,400	25,049	21,760	26,869	99,350	99,400	25,669	22,320	27,589
95,400	95,450	24,444	21,214	26,167	97,400	97,450	25,064	21,774	26,887	99,400	99,450	25,684	22,334	27,607
95,450	95,500	24,460	21,228	26,185	97,450	97,500	25,080	21,788	26,905	99,450	99,500	25,700	22,348	27,625
95,500	95,550	24,475	21,242	26,203	97,500	97,550	25,095	21,802	26,923	99,500	99,550	25,715	22,362	27,643
95,550	95,600	24,491	21,256	26,221	97,550	97,600	25,111	21,816	26,941	99,550	99,600	25,731	22,376	27,661
95,600	95,650	24,506	21,270	26,239	97,600	97,650	25,126	21,830	26,959	99,600	99,650	25,746	22,390	27,679
95,650	95,700	24,522	21,284	26,257	97,650	97,700	25,142	21,844	26,977	99,650	99,700	25,762	22,404	27,697
95,700	95,750	24,537	21,298	26,275	97,700	97,750	25,157	21,858	26,995	99,700	99,750	25,777	22,418	27,715
95,750	95,800	24,553	21,312	26,293	97,750	97,800	25,173	21,872	27,013	99,750	99,800	25,793	22,432	27,733
95,800	95,850	24,568	21,326	26,311	97,800	97,850	25,188	21,886	27,031	99,800	99,850	25,808	22,446	27,751
95,850	95,900	24,584	21,340	26,329	97,850	97,900	25,204	21,900	27,049	99,850	99,900	25,824	22,460	27,769
95,900	95,950	24,599	21,354	26,347	97,900	97,950	25,219	21,914	27,067	99,900	99,950	25,839	22,474	27,787
95,950	96,000	24,615	21,368	26,365	97,950	98,000	25,235	21,928	27,085	99,950	100,000	25,855	22,488	27,805
<b>96,000</b>					<b>98,000</b>									
96,000	96,050	24,630	21,382	26,383	98,000	98,050	25,250	21,942	27,103	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over — use Tax Rate Schedules on page 30</b></p> </div>				
96,050	96,100	24,646	21,396	26,401	98,050	98,100	25,266	21,956	27,121					
96,100	96,150	24,661	21,410	26,419	98,100	98,150	25,281	21,970	27,139					
96,150	96,200	24,677	21,424	26,437	98,150	98,200	25,297	21,984	27,157					
96,200	96,250	24,692	21,438	26,455	98,200	98,250	25,312	21,998	27,175					
96,250	96,300	24,708	21,452	26,473	98,250	98,300	25,328	22,012	27,193					
96,300	96,350	24,723	21,466	26,491	98,300	98,350	25,343	22,026	27,211					
96,350	96,400	24,739	21,480	26,509	98,350	98,400	25,359	22,040	27,229					
96,400	96,450	24,754	21,494	26,527	98,400	98,450	25,374	22,054	27,247					
96,450	96,500	24,770	21,508	26,545	98,450	98,500	25,390	22,068	27,265					
96,500	96,550	24,785	21,522	26,563	98,500	98,550	25,405	22,082	27,283					
96,550	96,600	24,801	21,536	26,581	98,550	98,600	25,421	22,096	27,301					
96,600	96,650	24,816	21,550	26,599	98,600	98,650	25,436	22,110	27,319					
96,650	96,700	24,832	21,564	26,617	98,650	98,700	25,452	22,124	27,337					
96,700	96,750	24,847	21,578	26,635	98,700	98,750	25,467	22,138	27,355					
96,750	96,800	24,863	21,592	26,653	98,750	98,800	25,483	22,152	27,373					
96,800	96,850	24,878	21,606	26,671	98,800	98,850	25,498	22,166	27,391					
96,850	96,900	24,894	21,620	26,689	98,850	98,900	25,514	22,180	27,409					
96,900	96,950	24,909	21,634	26,707	98,900	98,950	25,529	22,194	27,427					
96,950	97,000	24,925	21,648	26,725	98,950	99,000	25,545	22,208	27,445					

# 1998 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 38, by using the appropriate Tax Rate Schedule below. Enter the tax on Form 1040NR, line 39. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000 (unless they are filing for an estate or trust), all levels of taxable income are shown so filers can see the tax rate that applies to each level.

<b>Schedule W</b> <b>Estates or Trusts</b> Use this schedule for a nonresident alien estate or trust—  If the amount on Form 1040NR, line 38, is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over—</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>But not over—</i></th> <th style="text-align: left; border-bottom: 1px solid black;">Enter on Form 1040NR, line 39</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>of the amount over—</i></th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$1,700</td> <td>.....15%</td> <td>\$0</td> </tr> <tr> <td>1,700</td> <td>4,000</td> <td><b>\$255.00 + 28%</b></td> <td><b>1,700</b></td> </tr> <tr> <td>4,000</td> <td>6,100</td> <td><b>899.00 + 31%</b></td> <td><b>4,000</b></td> </tr> <tr> <td>6,100</td> <td>8,350</td> <td><b>1,550.00 + 36%</b></td> <td><b>6,100</b></td> </tr> <tr> <td>8,350</td> <td>.....</td> <td><b>2,360.00 + 39.6%</b></td> <td><b>8,350</b></td> </tr> </tbody> </table>				Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	\$0	\$1,700	.....15%	\$0	1,700	4,000	<b>\$255.00 + 28%</b>	<b>1,700</b>	4,000	6,100	<b>899.00 + 31%</b>	<b>4,000</b>	6,100	8,350	<b>1,550.00 + 36%</b>	<b>6,100</b>	8,350	.....	<b>2,360.00 + 39.6%</b>	<b>8,350</b>	<b>Schedule X</b> <b>Single Taxpayers</b> Use this schedule if you checked <b>Filing Status Box 1 or 2</b> on Form 1040NR—  If the amount on Form 1040NR, line 38, is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over—</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>But not over—</i></th> <th style="text-align: left; border-bottom: 1px solid black;">Enter on Form 1040NR, line 39</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>of the amount over—</i></th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$25,350</td> <td>.....15%</td> <td>\$0</td> </tr> <tr> <td>25,350</td> <td>61,400</td> <td><b>\$3,802.50 + 28%</b></td> <td><b>25,350</b></td> </tr> <tr> <td>61,400</td> <td>128,100</td> <td><b>13,896.50 + 31%</b></td> <td><b>61,400</b></td> </tr> <tr> <td>128,100</td> <td>278,450</td> <td><b>34,573.50 + 36%</b></td> <td><b>128,100</b></td> </tr> <tr> <td>278,450</td> <td>.....</td> <td><b>88,699.50 + 39.6%</b></td> <td><b>278,450</b></td> </tr> </tbody> </table>				Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	\$0	\$25,350	.....15%	\$0	25,350	61,400	<b>\$3,802.50 + 28%</b>	<b>25,350</b>	61,400	128,100	<b>13,896.50 + 31%</b>	<b>61,400</b>	128,100	278,450	<b>34,573.50 + 36%</b>	<b>128,100</b>	278,450	.....	<b>88,699.50 + 39.6%</b>	<b>278,450</b>
Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>																																																				
\$0	\$1,700	.....15%	\$0																																																				
1,700	4,000	<b>\$255.00 + 28%</b>	<b>1,700</b>																																																				
4,000	6,100	<b>899.00 + 31%</b>	<b>4,000</b>																																																				
6,100	8,350	<b>1,550.00 + 36%</b>	<b>6,100</b>																																																				
8,350	.....	<b>2,360.00 + 39.6%</b>	<b>8,350</b>																																																				
Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>																																																				
\$0	\$25,350	.....15%	\$0																																																				
25,350	61,400	<b>\$3,802.50 + 28%</b>	<b>25,350</b>																																																				
61,400	128,100	<b>13,896.50 + 31%</b>	<b>61,400</b>																																																				
128,100	278,450	<b>34,573.50 + 36%</b>	<b>128,100</b>																																																				
278,450	.....	<b>88,699.50 + 39.6%</b>	<b>278,450</b>																																																				
<b>Schedule Y</b> <b>Married Filing Separate Returns</b> Use this schedule if you checked <b>Filing Status Box 3, 4, or 5</b> on Form 1040NR—  If the amount on Form 1040NR, line 38, is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over—</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>But not over—</i></th> <th style="text-align: left; border-bottom: 1px solid black;">Enter on Form 1040NR, line 39</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>of the amount over—</i></th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$21,175</td> <td>.....15%</td> <td>\$0</td> </tr> <tr> <td>21,175</td> <td>51,150</td> <td><b>\$3,176.25 + 28%</b></td> <td><b>21,175</b></td> </tr> <tr> <td>51,150</td> <td>77,975</td> <td><b>11,569.25 + 31%</b></td> <td><b>51,150</b></td> </tr> <tr> <td>77,975</td> <td>139,225</td> <td><b>19,885.00 + 36%</b></td> <td><b>77,975</b></td> </tr> <tr> <td>139,225</td> <td>.....</td> <td><b>41,935.00 + 39.6%</b></td> <td><b>139,225</b></td> </tr> </tbody> </table>				Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	\$0	\$21,175	.....15%	\$0	21,175	51,150	<b>\$3,176.25 + 28%</b>	<b>21,175</b>	51,150	77,975	<b>11,569.25 + 31%</b>	<b>51,150</b>	77,975	139,225	<b>19,885.00 + 36%</b>	<b>77,975</b>	139,225	.....	<b>41,935.00 + 39.6%</b>	<b>139,225</b>	<b>Schedule Z</b> <b>Qualifying Widows and Widowers</b> Use this schedule if you checked <b>Filing Status Box 6</b> on Form 1040NR—  If the amount on Form 1040NR, line 38, is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over—</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>But not over—</i></th> <th style="text-align: left; border-bottom: 1px solid black;">Enter on Form 1040NR, line 39</th> <th style="text-align: left; border-bottom: 1px solid black;"><i>of the amount over—</i></th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$42,350</td> <td>.....15%</td> <td>\$0</td> </tr> <tr> <td>42,350</td> <td>102,300</td> <td><b>\$6,352.50 + 28%</b></td> <td><b>42,350</b></td> </tr> <tr> <td>102,300</td> <td>155,950</td> <td><b>23,138.50 + 31%</b></td> <td><b>102,300</b></td> </tr> <tr> <td>155,950</td> <td>278,450</td> <td><b>39,770.00 + 36%</b></td> <td><b>155,950</b></td> </tr> <tr> <td>278,450</td> <td>.....</td> <td><b>83,870.00 + 39.6%</b></td> <td><b>278,450</b></td> </tr> </tbody> </table>				Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	\$0	\$42,350	.....15%	\$0	42,350	102,300	<b>\$6,352.50 + 28%</b>	<b>42,350</b>	102,300	155,950	<b>23,138.50 + 31%</b>	<b>102,300</b>	155,950	278,450	<b>39,770.00 + 36%</b>	<b>155,950</b>	278,450	.....	<b>83,870.00 + 39.6%</b>	<b>278,450</b>
Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>																																																				
\$0	\$21,175	.....15%	\$0																																																				
21,175	51,150	<b>\$3,176.25 + 28%</b>	<b>21,175</b>																																																				
51,150	77,975	<b>11,569.25 + 31%</b>	<b>51,150</b>																																																				
77,975	139,225	<b>19,885.00 + 36%</b>	<b>77,975</b>																																																				
139,225	.....	<b>41,935.00 + 39.6%</b>	<b>139,225</b>																																																				
Over—	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>																																																				
\$0	\$42,350	.....15%	\$0																																																				
42,350	102,300	<b>\$6,352.50 + 28%</b>	<b>42,350</b>																																																				
102,300	155,950	<b>23,138.50 + 31%</b>	<b>102,300</b>																																																				
155,950	278,450	<b>39,770.00 + 36%</b>	<b>155,950</b>																																																				
278,450	.....	<b>83,870.00 + 39.6%</b>	<b>278,450</b>																																																				

## Index

<b>A</b>			
Address change	16	Household employment taxes	12
Adjustments	9	<b>I</b>	
Adoption expenses:		Identifying number	5
Credit for	11	Income tax withholding	16
Employer-provided benefits for	6	Income to be reported	6-9, 15-16
Amended return	16	Individual retirement arrangements (IRAs):	
Amount you owe	1, 13	Contributions to	1, 9
Annuities	7, 15	Distributions from	1, 7
<b>B</b>		Individual taxpayer identification numbers (ITINs)	5
Business income or (loss)	7	Installment payments	13
<b>C</b>		Interest charged due to late payment of tax	16
Capital assets, sales or exchanges	7, 10, 15	Interest income	6, 15
Capital gains and (losses)	7, 10, 15	Itemized deductions	10, 13-15
Casualty and theft losses	14	<b>K</b>	
Charity, gifts to	13-14	Keogh retirement plan deduction	10
Child and dependent care expenses:		Kerosene, credit for federal tax on	1
Credit for	10	Kinds of income	4
Child tax credits	1, 10, 12	<b>L</b>	
Children of divorced or separated parents, exemption for	6	Line instructions for Form 1040NR	5
Community income	3	<b>M</b>	
Credit for amount paid with Form 1040-C	13	Married persons who live apart	5
Credits against tax	3, 10	Medical savings accounts	9
<b>D</b>		Mileage rates, standard	1
Dependent care benefits	6	Miscellaneous itemized deductions	14-15
Dependents, exemption deduction for	6, 10	Mortgage interest credit	11
Direct deposit of refund	13	Moving expenses	10
Dispositions of U.S. real property interests	4	<b>N</b>	
Dividend income	7, 15	Name change	12
Divorced or separated parents, children of	6	Nonresident aliens, defined	2
Dual-status taxpayers	3	<b>O</b>	
<b>E</b>		Original issue discount	15
Effectively connected income	6-9	Other income	9
Election to be taxed as a resident alien	3	Other taxes	11
Estates and trusts	2, 5, 10	<b>P</b>	
Estimated tax	1	Payments	12
Estimated tax penalty	13	Penalties:	
Estimated tax, individuals	12, 13, 16	Early withdrawal of savings	10
Excess salary deferrals	6	Estimated tax	13
Excess social security and RRTA tax withheld	12	Frivolous return	17
Exemptions	5, 10	Late filing	16
Extension of time to file	2	Late payment	16
<b>F</b>		Other	17
Filing requirements	2	Pensions and annuities	7
Filing status	5	Portfolio interest	15
Foreign tax credit	11	Preparer, requirement to sign tax return	16
<b>G</b>		Private delivery services	2
Gains and (losses), capital	7, 15	Problems, unresolved tax	17
Gifts to reduce the public debt	17	<b>Q</b>	
Golden parachute payments	12	Qualified performing artists	10
Group-term life insurance, uncollected tax on	12	<b>R</b>	
<b>H</b>		Railroad retirement benefits (Tier 1)	15
Health insurance deduction:			
Self-employed	1, 10		
		Real property income election	4
		Records, how long to keep	16
		Refund	13
		Refunds, credits, or offsets of state and local income taxes	7
		Reminders	16
		Rental income	15
		Requesting a copy of your tax return	16
		Resident aliens	2
		Retirement plan deduction, Keogh	10
		Rounding off to whole dollars	6
		Royalties	15
		RRTA tax withheld	12
		<b>S</b>	
		Salaries and wages	6, 15
		Sale of home	1
		Sales or exchanges, capital assets	7, 15
		Scholarship and fellowship grants	7, 10
		Social security benefits	15
		Standard mileage rates	14
		State and local income taxes, deduction for	13
		Student loan interest deduction	1, 9
		<b>T</b>	
		Tax rate schedules	10
		Tax rates	10
		Tax table	10
		Tax withholding	12, 13, 16
		Taxes:	
		Income effectively connected	10, 11, 12
		Alternative minimum	11
		Golden parachute payments	12
		MSAs	12
		Qualified retirement plans, including IRAs	12
		Recapture taxes	12
		Section 72(m)(5) excess benefits	12
		Social security and Medicare tax on tips	12
		Uncollected employee social security and Medicare or RRTA tax on tips	12
		Income not effectively connected	15
		Taxpayer assistance	17
		Tip income	6, 12
		Transportation tax	12
		Treaty benefits, reporting	16
		Trusts	2, 5, 10, 12
		<b>U</b>	
		U.S. real property interests, dispositions of	4
		Unemployment compensation	9
		Unresolved tax problems	17
		<b>W</b>	
		Wages and salaries	6, 15
		When to file	2
		Where to file	2
		Who must file	2
		Widows and widowers, qualifying	5
		Winnings, proceeds from prizes, awards, gambling and lotteries	15
		Withholding tax	12, 13, 16