

# Instructions for Form 1040NR

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

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

#### **General Instructions**

#### What's New for 2000?



For details on these and other changes, see **Pub. 553** or see **What's Hot** at www.irs.gov.

#### **Student Loan Interest Deduction**

If you paid interest on a qualified student loan, you may be able to deduct up to \$2,000 of the interest on line 25. See the instructions for line 25 on page 9 for details.

# IRA Deduction Allowed to More 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 the amount shown below that applies to you.

- \$42,000 if you checked filing status box 1, 2, 3, 4, or 5.
- \$62,000 if qualifying widow(er) (filing status box 6).

See the instructions for line 24 on page 9.

#### **Business Standard Mileage Rate**

The rate for business use of a vehicle during 2000 is 32½ cents a mile.

# Child Tax Credit—New Definition of Foster Child

New rules apply to determine who is a foster child for purposes of the child tax credit. For details, see **Qualifying Child for Child Tax Credit** on page 6.

#### **Paid Preparer Authorization**

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the area where you sign your return. See page 17 for details.

#### Other Information

## Did You Convert an IRA to a Roth IRA in 1998?

If you did and you chose to report the taxable amount over 4 years, see 1998 Roth IRA Conversions on page 8 to find out the taxable amount you must report in 2000 on line 16b.

#### What To Look for in 2001

**Student Loan Interest Deduction.** You may be able to deduct up to \$2,500 of the interest you pay on a qualified student loan.

IRA Deduction Allowed to More People Covered by Retirement Plans. You may be able to take an IRA deduction if you are covered by a retirement plan and your 2001 modified adjusted gross income is less than the amount shown below that applies to you.

- \$43,000 if you checked filing status box 1,
- 2, 3, 4, or 5.
- \$63,000 if qualifying widow(er) (filing status box 6).

#### **Items To Note**

Form 1040NR-EZ. You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. Also, you cannot claim any dependents and, 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. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. 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. 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. You may download them from the IRS Web Site at www.irs.gov. Also see Taxpayer Assistance on page 18 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

# Resident Alien or Nonresident

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 2000. If you do not meet either of these tests for 2000 but you meet the substantial presence test for 2001, you may be able to choose to be treated as a resident alien for part of 2000. But you must have been physically present in the United States for at least 31 days in a row during 2000 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1999. 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 2000.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 2000. You meet this test if you were physically present in the United States for at least:

- 1. 31 days during 2000 and
- **2.** 183 days during the period 2000, 1999, and 1998, counting all the days of physical presence in 2000 but only ½ the number of days of presence in 1999 and only ½ the number of days in 1998.

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:

- 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 2000 if you:
- **a.** Were present in the United States for fewer than 183 days during 2000,
- **b.** Establish that during 2000 you had a tax home in a foreign country, and
- **c.** Establish that during 2000 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 2000. 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.

Exception. 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 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 70a 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 2000 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, 2001, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$7,000, you may be able to elect to report your child's income on your return. But you must use Form 8814 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 2000. A personal representative can

be an executor, administrator, or anyone who is in charge of the deceased person's property. Filing for an Estate or Trust. If you are filing Form 1040NR for a nonresident alien estate or trust, change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041 and its instructions.

## Simplified Procedure for Claming Certain Refunds

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

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

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

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

**Page 1.** Enter your name, U.S. taxpayer identification number (TIN), country of citizenship, and all address information requested at the top of page 1. Leave the rest of page 1 blank.

Page 4, lines 70a through 79. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

If you are entitled to a reduced rate of, or exemption from, withholding on the income pursuant to a tax treaty, the applicable rate of U.S. tax is the same as the treaty rate. Use column (e) if the applicable tax rate is 0%.

**Example.** Y is a nonresident alien individual. The only U.S. source income he received during the year was as follows:

- 4 dividend payments
- 12 interest payments

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

**Note:** Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 79 and show the amount in column (e).

**Line 80.** Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 70a through 79.

**Lines 81 through 83.** Complete these lines as instructed on the form.

Page 5. You must answer all questions that apply. For item M, you must identify the income tax treaty and treaty article(s) under which you are applying for a refund of tax. Also, enter the type of income (for example, dividends, royalties) and amount in the appropriate space. You must provide the information required for each type of income for which a treaty claim is made.

**Note:** If you are claiming a reduced rate of, or exemption from, tax based on a tax treaty, you must generally be a resident of the particular treaty country within the meaning of the treaty and you cannot have a permanent establishment or fixed base in the United States.

Page 2, lines 49 and 54. Enter your total income tax liability.

**Lines 62a and 64.** Enter the total amount of U.S. tax withheld (from line 80).

**Lines 65 and 66a.** Enter the difference between line 54 and line 64. This is your total refund

Signature. You must sign and date your tax return. See Reminders on page 17.

Documentation. You must attach acceptable proof of the withholding for which you are claiming a refund. If you are claiming a refund of backup withholding tax based on your status as a nonresident alien, you must attach a copy of the Form 1099 that shows the income and the amount of backup withholding. If you are claiming a refund of U.S. tax withheld at source, you must attach a copy of the Form 1042-S that shows the income and the amount of U.S. tax withheld.

#### **Additional Information**

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

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

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

If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because, in your particular circumstances, the transaction qualifes as a redemption of stock under section 302, you must attach a statement that describes the transaction and presents the facts necessary to establish that the payment was either (1) a complete redemption, (2) a disproportional redemption, or (3) not essentially equivalent to a dividend.

#### 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 2000 calendar year is due by April 16, 2001.

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 2000 calendar year is due by June 15, 2001.

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. 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 most recent list of designated private delivery services was published by the IRS in August 1999. The list 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.



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 2000. 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.



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 earlier), the special instructions and restrictions discussed here do not apply.

#### **Dual-Status Tax Year**

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

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 vou 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. 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 U.S. long-term residents are required to file Form 8854 with their dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see page 5.

#### 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

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

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 (South 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, Capital Gain Tax Worksheet, 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, Capital Gain Tax Worksheet, Schedule D (Form 1040), or Form 8615 on line 39 and the tax on the noneffectively connected income on line 49. 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 58. Enter amounts from the attached statement (Form 1040NR, lines 55, 62a, 62b, 63a, and 63b) to the left of line 58 and identify and include in the amount on line 58.

When filing Form 1040NR, show the total tax withheld on lines 55, 62a, 62b, 63a, and 63b. Enter the amount from the attached statement (Form 1040, line 58) to the left of line 55 and identify and include in the amount on line 55.

- 2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
- **3.** Tax paid with **Form 1040-C.** When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 65. 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 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 49. Pub. 519 describes this income more fully.

**Note:** Use line 52 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, if applicable, line 22 on page 1.

# Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest 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 40.

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 U.S. Long-Term Residents

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

If you were a former citizen or former LTR 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 (see chart on this page).

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, 1998-2 C.B. 29.

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.

#### Inflation-Adjusted Amounts for Expatriation Actions After 1996

IF you expatriated	THEN, the rules outlined on this page apply if									
during	Your 5-year average annual net income tax was more than	OR	Your net worth equaled or exceeded							
1997	\$106,000		\$528,000	_						
1998	109,000		543,000							
1999	110,000		552,000							
2000	112,000		562,000							

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 (for example, 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 2000 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. **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 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000

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 (South Korea), check the box on line 2.

- **1.** You file a return separate from your spouse.
- **2.** You paid more than half the cost to keep up your home in 2000.
- **3.** You lived apart from your spouse during the last 6 months of 2000.
- **4.** Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 2000.
- **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** 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 2000 if all seven of the following apply.

- 1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea), or were a U.S. national.
- **2.** Your spouse died in 1998 or 1999 and you did not remarry in 2000.
- **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 2000. 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 on page 11.

**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 2000.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2000. 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 (South 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 (South Korea), you may claim an exemption for any of your children who lived with you in the United States at some time during 2000.

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 credit) based on the dependent. If your dependent child was born and died in 2000 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. An authorized placement agency includes any person authorized by state law to place children for legal adoption. See Form W-7A for details.

Line 7c, Column (4). Check the box in 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 44.

**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 2000, 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. An authorized placement agency includes any person authorized by state law to place children for legal adoption.

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

Beginning in 2000, a **foster child** is any child you cared for as your own child and who:

- Is (1) your brother, sister, stepbrother, or stepsister; (2) a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; or (3) a child placed with you by an authorized placement agency and
- Lived with you for all of 2000. A child who was born or died in 2000 is considered to have lived with you for all of 2000 if your home was the child's home for the entire time he or she was alive during 2000.

To find out who is a **resident alien**, see **Resident Alien or Nonresident Alien** on page 1.

Children Who Did Not Live With You Due to Divorce or Separation. If you checked filing status box 1 or 3 and are claiming a child who did not live with you 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 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. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. However, 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 for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 50 on 12.

- Dependent care benefits, which should be shown in box 10 of your W-2 form(s). But first complete Form 2441 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 2000 under all plans was more than \$10,500, include the excess on line 8. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See Pub. 525 for details.



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. Payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions shown on Form 1099-R of (1) excess salary deferrals plus earnings and (2) excess contributions plus earnings 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 W-2 form by January 31, 2001, 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.** 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.** 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 to a

nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2000 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 2000 income. For details, see **Pub. 550.** 

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, see the instructions for line 14 on this page.

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 on Schedule D (Form 1040). For details, see Pub. 550.



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.



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 2000, you may receive a **Form 1099-G.** If you chose to apply part or all of the refund to your 2000 estimated state or local income tax, the amount applied is treated as received in 2000.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses 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 (that is, 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 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 effectively conneceted 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.

Line 14—Capital Gain or (Loss). If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions from a mutual fund, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

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

**Exception.** You do not have to file Schedule D (Form 1040) if **both** of the following apply.

- 1. The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions.
- 2. Those distributions do not include 28% rate gains, unrecaptured section 1250 gains, or section 1202 gains.

If both of the above apply, enter your effectively connected capital gain distributions on line 14 and check the box on that line. Also, be sure you use the **Capital Gain Tax Worksheet** on page 12 to figure your tax. **Line 15—Other Gains or (Losses).** If you sold or exchanged assets used in a U.S. trade or business, see the instructions for **Form 4797.** 

Lines 16a and 16b—IRA Distributions.

**Note:** If you converted part or all of an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, see 1998 Roth IRA Conversions on page 8.

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 apply.

- 1. You made nondeductible contributions to any of your traditional or SEP IRAs for 2000 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 2000, also see Pub. 590.
- 2. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2000. 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 2000 to your IRA and withdrew it during the period of January 1, 2001, through April 16, 2001. 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.

If you rolled over the distribution (a) in 2001 or (b) from a conduit IRA into a qualified plan, attach a statement explaining what you did.

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, 1929, and received less than the minimum required distribution. See the instructions for line 51 on page 12 for details.

1998 Roth IRA Conversions. If you converted an IRA to a Roth IRA in 1998 and you chose to report the taxable amount over 4 years, leave line 16a blank and enter on line 16b the amount from your 1998 Form 8606, line 17. But you may have to enter a different amount on line 16b if any of the following apply.

- You received a distribution from a Roth IRA in 2000. Use Form 8606 to figure the amount to enter on line 16b.
- You received a distribution from a Roth IRA in 1998 or 1999. See Pub. 590 to figure the amount to enter on line 16b.
- The owner of the Roth IRA died in 2000. See Pub. 590 to figure the amount to enter on line 16b.

**Note:** If you received a distribution from another type of IRA, figure the taxable amount of the distribution and enter the total of the taxable amounts on line 16b.

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 below 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 76.

**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.



If you received a Form 1099-R that shows Federal income tax withheld, attach it to Form 1040NR.

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

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

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.

- You did not contribute to the cost (see below) of your pension or annuity **or**
- You got your entire cost back tax free before 2000.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see **Pub. 525**. If you received a **Form RRB-1099-R**, see **Pub. 575** 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. However, if your annuity starting date (defined below) was after July 1, 1986, you may be able to use the Simplified Method explained below. But if your annuity starting date was after November 18, 1996, and items 1, 2, and 3 below 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 \$85 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may be able to report a lower taxable amount by using the General Rule or 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 page 9 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 page 9. 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. 939.

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 51 on page 12.

#### 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 2000 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 page 8) 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	
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 <b>before</b> 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	
7.	Subtract line 6 from line 2	
8.	Enter the <b>smaller</b> of line 5 or line 7	8
9.	<b>Taxable amount.</b> 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

#### AND your annuity starting date was—

AND your annuity starting date was—									
before November 19, 1996, enter on line 3	after November 18, 1996, enter on line 3								
300	360								
260	310								
240	260								
170	210								
120	160								
	before November 19, 1996, enter on line 3 300 260 240 170								

#### Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 8) were	THEN enter on line 3
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

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



You may be able to pay less tax on the distribution if you were born before 1936, you meet certain other conditions,

and you choose to use Form 4972 to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936. For details, see Form 4972.

Line 20—Unemployment Compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2000.

If you received an overpayment of unemployment compensation in 2000 and you repaid any of it in 2000, 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 2000, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A (Form 1040NR), 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 this line 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.

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 or line 31. Also, you must complete item M on page 5 of Form 1040NR.

#### Adjusted Gross Income

Line 24—IRA Deduction.



If you make any nondeductible contributions to a traditional IRA for 2000, you must report them on Form

If you made contributions to a traditional IRA for 2000, 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 May 31, 2001, that shows all contributions to your traditional IRA for 2000.

Were You Covered by a Retirement Plan? If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you 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.

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 SEP, SIMPLE, or qualified retirement plan.

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 2000.

See Pub. 590 for more details.

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

Use the worksheet on page 10 to figure this deduction if all five of the following apply.

- 1. You paid interest in 2000 on a qualified student loan (see page 10).
- 2. At least part of the interest paid in 2000 was paid during the first 60 months that interest 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 on page 10 to figure your modified AGI.
- 5. You are not claimed as a dependent on someone's (such as your parent's) 2000 tax

**Example.** You took out a qualified student loan in 1993 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1995, after you graduated. You made a payment every month as required. If you meet items 3 through 5 above, you may use only the interest you paid for January through June 2000 to figure your

#### insurance for yourself, your spouse, and Student Loan Interest Deduction Worksheet—Line 25 (keep for your records) dependents. The insurance plan must be Before you begin: • Complete Form 1040NR, lines 26 through 31, if they apply to you. established under your business. But if you Figure any amount to be entered on the dotted line next to line 32 were also eligible to participate in any (see the instructions for line 32 that begin on this page). subsidized health plan maintained by your or your spouse's employer for any month or part See the instructions for line 25 that begin on page 9. of a month in 2000, amounts paid for health insurance coverage for that month cannot be 1. Enter the total interest you paid in 2000 on qualified student loans (defined below). Do not include interest that was required to be paid after the first 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 4. Enter the total of the amounts from Form 1040NR. health insurance coverage for September line 24, lines 26 through 31, plus any amount you through December to figure your deduction. entered on the dotted line next to line 32 . . . 4. \_ For more details, see Pub. 535. Modified AGI. Subtract line 4 from line 3 . . . . 5. \_ If you qualify to take the deduction, use the worksheet below to figure the amount you can 6. Is line 5 more than \$40,000? deduct. No. Skip lines 6 and 7, enter -0- on line 8, and Exception. Use Pub. 535 instead of the go to line 9. worksheet below to find out how to figure your deduction if either of the following applies. 7. Divide line 6 by \$15,000. Enter the result as a decimal (rounded to at least You had more than one source of income three places). Do not enter more than "1.000" . . . . . . . . . . . . subject to self-employment tax. You are using amounts paid for qualified 9. Student loan interest deduction. Subtract line 8 from line 2. Enter the long-term care insurance to figure the deduction. result here and on Form 1040NR, line 25. Do not include this amount in Line 29—Self-Employed SEP, SIMPLE, and figuring any other deduction on your return (such as on Schedule A (Form Qualified Plans. If you were self-employed 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) . . . or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a Line 26—Medical Savings Account (MSA) deduction. June is the end of the 60-month minister, Pub. 517. period (July 1995-June 2000). Deduction. If you made contributions to an Line 30—Penalty on Early Withdrawal of MSA for 2000, you may be able to take this Qualified student loan. This is any loan Savings. The Form 1099-INT or Form deduction. See Form 8853 for details. you took out to pay the qualified higher **1099-OID** you received will show the amount Line 27—Moving Expenses. Employees and education expenses for yourself, your spouse, of any penalty you were charged. or anyone who was your dependent when the self-employed persons (including partners) can Line 31—Scholarship and Fellowship loan was taken out. The person for whom the deduct certain moving expenses. The move Grants Excluded. If you received a expenses were paid must have been an eligible must be in connection with employment that scholarship or fellowship grant and were a student (see below). However, a loan is not a generates effectively connected income. degree candidate, enter amounts used for qualified student loan if (1) any of the proceeds If you moved in connection with your job or tuition and course-related expenses (such as were used for other purposes or (2) the loan business or started a new job, you may be able fees, books, supplies, and equipment). Do not was from either a related person or a person to take this deduction. But your new workplace include any amount shown on line 22. See who borrowed the proceeds under a qualified must be at least 50 miles farther from your old Pub. 520 for more information. employer plan or a contract purchased under home than your old home was from your old Line 32. Include in the total on line 32 any of such a plan. To find out who is a related workplace. If you had no former workplace, the following adjustments that are related to person, see Pub. 970. your new workplace must be at least 50 miles your effectively connected income. To find Qualified higher education expenses from your old home. The deduction is generally out if you can take the deduction, see the form generally include tuition, fees, room and board, limited to moves to or within the United States or publication indicated. On the dotted line next and related expenses such as books and or its possessions. If you meet these to line 32, enter the amount of your deduction supplies. The expenses must be for education requirements, see Pub. 521. Use Form 3903 and identify it as indicated. in a degree, certificate, or similar program at to figure the amount to enter on this line. Performing-arts-related expenses (see Form an eligible educational institution. An eligible Line 28—Self-Employed Health Insurance 2106 or Form 2106-EZ). Identify as "QPA." educational institution includes most colleges, **Deduction.** If you were self-employed and had universities, and certain vocational schools. Reforestation amortization (see Pub. 535). a net profit for the year, you may be able to Identify as "RFST." You must reduce the expenses by the following deduct part of the amount paid for health nontaxable benefits. • Employer-provided educational assistance benefits that are not included in box 1 of your Self-Employed Health Insurance Deduction Worksheet—Line 28 (keep for your records) W-2 form(s). Before you begin: • Be sure you have read the Exception above to see if you can use this Qualified distributions from an education IRA. worksheet instead of Pub. 535 to figure your deduction. • Any scholarship, educational assistance • Complete Form 1040NR, line 29, if it applies to you. allowance, or other payment (but not gifts, inheritances, etc.) excluded from income. Enter the total amount paid in 2000 for health insurance coverage For more details on these expenses, see established under your business for 2000 for you, your spouse, and Pub. 970.

load for the course of study he or she was pursuing.

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

Multiply line 1 by 60% (.60)

dependents. But do not include amounts for any month you were

eligible to participate in an employer-sponsored health plan . . .

Enter your net profit and any other earned income\* from the business under which the insurance plan is established, minus any deduction

Self-employed health insurance deduction. Enter the smaller of

line 2 or line 3 here and on Form 1040NR, line 28 . . . . . .

. . . . . . . . . . . . .

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

Carried at least half the normal full-time work

a recognized educational credential at an eligible educational institution **and** 

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

1.	Is the amount on Form 1040NR, line 34, more than the amount shown on line 4 below fo your filing status?
	No. Stop. Multiply \$2,800 by the total number of exemptions claimed on Form 1040NF line 7d, and enter the result on line 37.
	Yes. Continue.
2.	Multiply \$2,800 by the total number of exemptions claimed on Form 1040NR, line 7d
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 \$128,950  • Box 3, 4, or 5, enter \$96,700  • Box 6, enter \$193,400
5.	Subtract line 4 from line 3
	Note: If line 5 is more than: \$122,500 if you checked filing status box 1, 2, or 6; \$61,250 if you checked filing status box 3, 4, or 5, stop here. 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; \$1,250 if you checked filing status box 3, 4, or 5. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) 6
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal amount . 7
8.	Multiply line 2 by line 7
9.	Deduction for exemptions. Subtract line 8 from line 2. Enter the result here and on Form 1040NR line 37

- 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. 525**). Identify as "501(c)(18)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- 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 \$2,800 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea (South 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 above

to figure the amount, if any, to enter on line 37 if your adjusted gross income from line 34 is more than \$128,950 if you checked filing status box 1 or 2; \$96,700 if you checked filing status box 3, 4, or 5; \$193,400 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** or **Form 8814.** Be sure to check the appropriate box.

Tax Table or Tax Rate Schedules. If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which starts on page 19, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more **or** you are filing for an estate or trust, use the Tax Rate Schedules on page 31.

**Exceptions.** Do not use the Tax Table or Tax Rate Schedules to figure your tax if **either** of the following applies.

- You are required to use Form 8615,
   Schedule D (Form 1040), or the Capital Gain
   Tax Worksheet on page 12 or
- You use **Schedule J (Form 1040)** (for farm income).

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 2001, and who had more than \$1,400 of investment income, such as taxable interest, ordinary dividends, or

capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 2000, do not use Form 8615 to figure the child's tax.

Schedule D (Form 1040). If you had a net capital gain on Schedule D (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 to figure your tax.

Capital Gain Tax Worksheet. If you received capital gain distributions but you are not required to file Schedule D (Form 1040), use the worksheet on page 12 to figure your tax

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

Line 40—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 below 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.** Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- **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 activies.
- **7.** Percentage-of-completion income from long-term contracts.
- 8. Alternative minimum tax adjustments from an estate, trust, electing large partnership, or a cooperative.
  - 9. Section 1202 exclusion.



Form 6251 should be filled in for a child under age 14 if the child's adjusted gross income from Form 1040NR, line

34, exceeds the child's earned income by more than \$5,200.

Before you begin: • Be sure you do not have to file Schedule D (Form 1040) (see the instructions for Form 1040NR, line 14, on page 7). • Be sure you checked the box on line 14 of Form 1040NR. 1. Enter the amount from Form 1040NR, line 38 . . 1. \_\_ 2. Enter the amount from Form 1040NR, line 14 . . 2. \_\_\_ 3. Subtract line 2 from line 1. If zero or less, enter -0- 3. \_\_ 4. Figure the tax on the amount on line 3. Use the Tax Table or Tax Rate Enter the smaller of: The amount on line 1 or \$26,250 if you checked filing status box 1 or 2;
\$21,925 if you checked filing status box 3, 4, or 5; or \$43,850 if you checked filing status box 6. 6. Is the amount on line 3 equal to or more than the amount on line 5? Yes. Leave lines 6 through 8 blank; go to line 9 and check the "No" box. No. Enter the amount from line 3 . . . . 6. \_ 7. Subtract line 6 from line 5 . . . . . . . . . . . 7. \_\_\_\_\_ **8**. Multiply line 7 by 10% (.10) . . . . . **9**. Are the amounts on lines 2 and 7 the same? Yes. Leave lines 9 through 12 blank; go to line 13. No. Enter the smaller of line 1 or line 2 . . . 9. \_\_\_\_\_ **10**. Enter the amount, if any, from line 7 . . . . **10**. \_\_\_\_\_ 11. Subtract line 10 from line 9. If zero or less, enter -0- 11. \_\_\_\_ **14.** Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Tax on all taxable income (including capital gain distributions). Enter the smaller of line 13 or line 14 here and on Form 1040NR, line 39 . . . 15. \_

#### Credits

Line 42—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 5) 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. Form 1040NR is being filed for a nonresident alien individual and not an estate
- 2. 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).
- 3. If you have dividend income from shares of stock, you held those shares for at least 16 days.
- 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

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

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

If you meet all five requirements, enter on line 42 the smaller of your total foreign tax or the amount on Form 1040NR, line 39. If you do not meet all five requirements, see Form 1116 to find out if you can take the credit.

Line 43—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 44—Child Tax Credit.

What is the Child Tax Credit? This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 6. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 43.



If you only have one or two qualifying children and the amount on Form 1040NR, line 41, is zero, you cannot

take this credit. You also cannot take the additional child tax credit on Form 1040NR, line

How Do You Figure the Credit? Answer the questions in the Instructions for Form 1040 to see if you may use the Child Tax Credit Worksheet in the 1040 instructions or if you must use Pub. 972.



Make sure you checked the box in column (4) of line 7c for each qualifying child.

Line 45—Adoption Credit. You may be able to take this credit if you paid expenses in 2000 to adopt a child. See Form 8839 for details.

Line 46—Other Credits. Include in the total on line 46 any of the following credits and check the appropriate box(es). If box d is checked, also enter the form number. To find out 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 2000, see Form 8834.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Empowerment zone employment credit. See Form 8844.
- · District of Columbia first-time homebuyer credit. See Form 8859.

Line 47. 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 47. Enter the amount and "FNS" on the dotted line next to line 47.

#### Other Taxes

Line 50—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. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.



You may be charged a penalty equal to 150% of the social security and Medicare tax due on tips you received but did not report to your employer.

Line 51—Tax on IRAs, Other Retirement Plans, and MSAs. If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

- 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, 1929, and did not take the minimum required distribution from your IRA or other qualified retirement

Exception. If only item 1 applies to you and distribution code 1 is correctly 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 51. 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 51 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 52—Transportation Tax. Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

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

- 1. You had a fixed place of business in the United States involved in the earning of transportation income and
- 2. At least 90% of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of business in the United States. See sections 887 and 863 for rules, definitions, and

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 53—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 \$1,200 or more in 2000. Cash wages include wages paid by checks, money orders, etc.
- 2. You withheld Federal income tax during 2000 at the request of any household employee.
- 3. You paid total cash wages of \$1,000 or more in any calendar quarter of 1999 or 2000 to household employees.



For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2000 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 54—Total Tax. Include in the total on line 54 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 54, enter the amount of the tax and identify it as indicated.

Recapture of the following credits.

- Investment credit (see Form 4255). Identify
- 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

Recapture of Federal Mortgage Subsidy. If you sold your home in 2000 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 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 55—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 55. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 55 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 55 any tax withheld on scholarship or fellowship grants from Form 1042-S.

If you received a 2000 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 55. This should be shown in box 4 of the 1099

Line 56—2000 Estimated Tax Payments. Enter any payments you made on your estimated Federal income tax (Form 1040-ES (NR)) for 2000. Include any overpayment from your 1999 return that you applied to your 2000 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, list all the payments you made in 2000 and show the name(s) and identifying number(s) under which you made them.

Line 57—Excess Social Security and RRTA Tax Withheld. If you had more than one employer for 2000 and total wages of more than \$76,200, too much social security tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$4,724.40. But if any one employer withheld more than \$4,724.40, 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 2000 and your total compensation was over \$56,700, too much railroad retirement (RRTA) tax may have been withheld.

For more details, see Pub. 505.

Line 58-Additional Child Tax Credit. This credit is for certain people who have three or more qualifying children as defined in the instructions for line 7c, column (4), on page 6. The additional child tax credit may give you a refund even if you do not owe any tax.

#### How Do You Take the Credit?

- 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 44 on page 12.
- 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit only if you meet the two conditions given in that

Line 59—Amount Paid With Form 4868 (Request for Extension). If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form. Also, include any amounts paid with Form 2688.

Line 60—Other Payments. Check the box(es) on line 60 to report any credit from Form 2439 or Form 4136.

Line 61—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 2000.

Lines 62a and 62b—U.S. Tax Withheld at Source. Enter on line 62a the amount you show on line 80. Enter on line 62b any tax withheld by a partnership under section 1446. Be sure to attach a copy of Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805, or similar

Lines 63a and 63b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests. Enter on line 63a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 63b any tax withheld on dispositions of U.S. real property interests from Form(s) 1042-S.

#### Refund

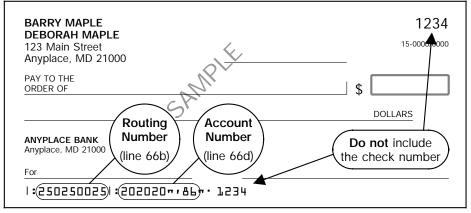
Line 65—Amount Overpaid. If line 65 is under \$1, we will send a refund only on written request.



If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See

Income Tax Withholding and Estimated Tax Payments for Individuals for 2001 on page

Refund Offset. If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 65 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any



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

questions about it, contact the agency(ies) to which you owe the debt.

Lines 66b Through 66d—Direct Deposit of Refund. Complete lines 66b through 66d if you want us to directly deposit the amount shown on line 66a into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

#### Why Use Direct Deposit?

- You get your refund fast.
- Payment is more secure—there is no check
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.



You can check with your financial institution to make sure your deposit will be accepted and to get the correct

routing and account numbers. The IRS is not responsible for a lost refund if you enter the wrong account information.

Line 66b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

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

Line 66d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

Line 67—Applied to 2001 Estimated Tax. Enter on line 67 the amount, if any, of the overpayment on line 65 you want applied to your estimated tax for 2001. This election cannot be changed later.

#### **Amount You Owe**

Line 68—Amount You Owe. Include any estimated tax penalty from line 69 in the amount you enter on line 68.

Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2000 Form 1040NR," and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 68 is under \$1.

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

Do not include any estimated tax payment in your check or money order. Instead, make the estimated tax payment separately.



You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 2001. See Income Tax Withholding and Estimated Tax Payments for Individuals for **2001** on page 17.

What if You Cannot Pay? If you cannot pay the full amount shown on line 68 when you file, you may ask to make monthly installment payments. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use Form 9465. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

#### Line 69—Estimated Tax Penalty.



You must include household employment taxes reported on line 53 to see if you owe the penalty if line 55 is more than zero or you would owe the penalty even if you did not include those taxes. But if

you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 53.

You may owe this penalty if:

- Line 68 is at least \$1,000 and it is more than 10% of the tax shown on your return or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

Exception. You will not owe the penalty if your 1999 tax return was for a tax year of 12 full months and the total of lines 55, 56, 57, and 61 through 63b on your 2000 return is at least as much as the tax liability shown on your 1999 return. Your estimated tax payments for 2000 must have been made on time and for the required amount.



If your 1999 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for

2000), the above applies only if the total of lines 55, 56, 57, and 61 through 63b on your 2000 tax return is at least 108.6% of the tax liability shown on your 1999 return. This rule does not apply to farmers and fishermen.

Figuring the Penalty. If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 (or Form 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Enter the penalty on Form 1040NR, line 69. Add the penalty to any tax due and enter the total on line 68. If you are due a refund, subtract the penalty from the overpayment you show on line 65. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, if you want to, you can leave line 69 blank and the IRS will figure the penalty and

send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.

#### Signature

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

#### Instructions for Schedule A. **Itemized Deductions**

#### State and Local Income Taxes

#### Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2000 on income connected with a U.S. trade or business. If, during 2000, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11, on page 7.

#### Gifts to U.S. Charities

#### Lines 4 Through 7

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



If you do not know whether you 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.



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 on Form 1040NR, line 34.
- Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line
- You gave gifts of property that increased in value or gave gifts of the use of property.

#### You May Not Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- · Political contributions.

- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- · 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, Israeli, 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** 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.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for your expenses. See Form 8839 for details.
- 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:
- 1. You claim any travel, transportation, meal, or entertainment expenses for your job
- **2.** Your employer paid you for any of your job expenses reportable on line 9.

#### Itemized Deductions Worksheet—Line 17 (keep for your records) 1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . . 2. Enter the total of the amount on Schedule A, line 8, plus any casualty Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines to the left of the entry space for line 16. Is the amount on line 2 less than the amount on line 1? No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. Yes. Subtract line 2 from line 1 . . . . . . . . . . 4. Multiply line 3 above by 80% (.80) . . . 4. \_\_\_ 5. Enter the amount from Form 1040NR, line 34 5. 6. Enter: \$128,950 if you checked filing status box 1, 2, or 6; \$64,475 if you checked filing status box 3, 4, or 5 . . . . . . . . 6. \_\_\_\_\_ 7. Is the amount on line 6 less than the amount on line 5? No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. Yes. Subtract line 6 from line 5 . . . 7. 8. Multiply line 7 above by 3% (.03) . . . . 8. \_\_\_\_\_



If you used your own vehicle and item 2 does not apply, you may be able to file Form 2106-EZ instead.

10. Total itemized deductions. Subtract line 9 from line 1. Enter the

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.
- 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

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. See Pub. 525 for details.
- 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 \$128,950 if you checked filing status box 1, 2, or 6; \$64,475 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)

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 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 the type of income to include on page 4. (For more information, see **Pub. 519.)** Include the following 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 to nonresident aliens 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 2000. Include these gains only if you were in the United States at least 183 days during 2000. 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 79 (or attach a separate schedule if more space

total on line 11.

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 79, 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 January 31, 2001, you should receive a Form SSA-1042S showing the total social security benefits paid to you in 2000, and the amount of any benefits you repaid in 2000. 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 77 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, 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** and attach it to Form 1040NR.

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 U.S. Long-Term Residents on page 5 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, 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.

#### **Paid Preparer Authorization**

If you want to allow the IRS to discuss your 2000 tax return with the paid preparer who signed it, check the "Yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Paid Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section.

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

- Give the IRS any information that it is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and

• Respond to certain IRS notices that you have shared with the preparer about math errors, offsets, and return preparation. The notices will not be sent to the preparer.

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

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2001 tax return.

# Income Tax Withholding and Estimated Tax Payments for Individuals for 2001

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2001 pay. In general, you do not have to make estimated tax payments if you expect that your 2001 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 2001 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 2001 and you must pay estimated tax, use Form 1040-ES.

#### Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 14 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2001 tax return as a charitable contribution.

#### **Address Change**

If you move after you file, always notify the IRS in writing of your new address. To do this, you can use **Form 8822.** 

#### How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, 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.

#### Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR and you should have filed 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.

#### Requesting a Copy of Your Tax Return

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

#### Interest and Penalties



You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts

can be complicated, we will do it for you if you want. We will send you a bill for any amount

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 68.

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 ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. 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.

#### **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 wish to write instead of call, please address your letter to: Internal Revenue Service, International Returns Section, P.O. Box 920, Bensalem, PA 19020-8518. 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:
Berlin, 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.

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, contact the consular office at the nearest U.S. embassy.

### How Can You Get IRS Tax Forms and Publications?

- You can download them from the IRS Web Site at www.irs.gov.
- In the United States, you can call 1-800-829-1040.
- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

#### Help With Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

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.

To contact a Taxpayer Advocate:

- In the United States, call their toll-free number **1-877-777-4778.**
- Write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed above).

For more information about the Taxpayer Advocate, see **Pub. 1546.** 

Disclosure and Paperwork Reduction Act Notice. The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. 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 the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may also disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans.

Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

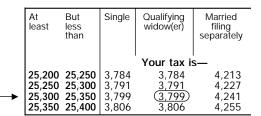
The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 6 hr., 33 min.; Learning about the law or the form, 2 hr., 12 min.; Preparing the form, 5 hr., 59 min.; and Copying, assembling, and sending the form to the IRS, 1 hr., 16 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 e-mail us your suggestions and comments through the IRS Web Site Home Page (www.irs.gov/help/email.html) or 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 3.

### 2000 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.



If Form 1040N line 38	n IR,		And you a	re—	If Form 1040NI line 38	า R,		And you a	re—	If Form 1040N line 38	R,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
			Your tax i	 S—				Your tax i	s—			'	Your tax is	 S—
	5	0	0	0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
: 1:	5 15 5 25	2 3	2	2	1,325 1,350	1,350 1,375	201 204	201 204	201 204	2,725 2,750	2,750 2,775	411 414	411 414	411 414
2! 50	5 50	6 9	6	6	1,375 1,400	1,400 1,425	208 212	208 212	208 212	2,775 2,800	2,800 2,825	418 422	418 422	418 422
75		13	13	13	1,425	1,450	216	216	216	2,825	2,850	426	426	426
100 125		17 21	17 21	17 21	1,450 1,475	1,475 1,500	219 223	219 223	219 223	2,850 2,875	2,875 2,900	429 433	429 433	429 433
150	175	24 28	24 28	24 28	1,500 1,525	1,525 1,550	227 231	227 231	227 231	2,900	2,925	437 441	437 441	437 441
175 200		32	32	32	1,550	1,575	234	234	234	2,925 2,950	2,950 2,975	444	444	444
225	5 250	36 39	36	36 39	1,575 1,600	1,600 1,625	238 242	238 242	238 242	2,975	3,000	448	448	448
250 275		43	39 43	39 43	1,625 1,650	1,650 1,675	246 249	246 249	246 249	3,0		1		
300 325		47 51	47 51	47 51	1,675	1,700	253	253	253	3,000 3,050	3,050 3,100	454 461	454 461	454 461
350	375	54	54	54	1,700 1,725	1,725 1,750	257 261	257 261	257 261	3,100 3,150	3,150 3,200	469 476	469 476	469 476
375 400		58 62	58 62	58 62	1,750 1,775	1,775 1,800	264 268	264 268	264 268	3,200	3,250	484	484	484
425	5 450	66	66	66	1,800	1,825	272	272	272	3,250 3,300	3,300 3,350	491 499	491 499	491 499
450 475		69 73	69 73	69 73	1,825 1,850	1,850 1,875	276 279	276 279	276 279	3,350	3,400	506	506	506
500 525		77 81	77 81	77 81	1,875	1,900	283	283	283	3,400 3,450	3,450 3,500	514 521	514 521	514 521
550	575	84	84	84	1,900 1,925	1,925 1,950	287 291	287 291	287 291	3,500 3,550	3,550 3,600	529 536	529 536	529 536
575 600		88 92	88 92	88 92	1,950 1,975	1,975 2,000	294 298	294 298	294 298	3,600	3,650	544	544	544
625	5 650	96	96	96	2,0		270			3,650 3,700	3,700 3,750	551 559	551 559	551 559
650 675		99 103	99 103	99 103	2,000	2,025	302	302	302	3,750	3,800	566	566	566
700 725		107 111	107 111	107 111	2,025 2,050	2,050	306 309	306 309	306 309	3,800 3,850	3,850 3,900	574 581	574 581	574 581
750	775	114	114	114	2,030	2,075 2,100	313	313	313	3,900 3,950	3,950 4,000	589 596	589 596	589 596
77! 800		118 122	118 122	118 122	2,100 2,125	2,125 2,150	317 321	317 321	317 321	4,0				
825	5 850	126	126	126	2,150	2,175	324 328	324 328	324 328	4,000	4,050	604	604	604
850 875		129 133	129 133	129 133	2,175 2,200	2,200 2,225	332	332	332	4,050 4,100	4,100 4,150	611	611 619	611 619
900 925		137 141	137 141	137 141	2,225 2,250	2,250 2,275	336 339	336 339	336 339	4,150	4,200	626	626	626
950	975	144	144	144	2,275	2,300	343	343	343	4,200 4,250	4,250 4,300	634 641	634 641	634 641
973	5 1,000	148	148	148	2,300 2.325	2,325 2,350	347 351	347 351	347 351	4,300 4,350	4,350 4,400	649 656	649 656	649 656
1,	000				2,325 2,350 2,375	2,375 2,400	354 358	354 358	354 358	4,400	4,450	664	664	664
1,000	1,025 5 1,050	152	152	152	2,400	2,425	362	362	362	4,450 4,500	4,500 4,550	671 679	671 679	671 679
1,025 1,050	1,030	156 159	159	156 159	2,425 2,450	2,450 2,475	366 369	366 369	366 369	4,550	4,600	686	686	686
1,075		163	163	163	2,475	2,500	373	373	373	4,600 4,650	4,650 4,700	694 701	694 701	694 701
1,100 1,125	1,125 5 1,150	167 171	167 171	167 171	2,500 2,525	2,525 2,550	377 381	377 381	377 381	4,700	4,750	709	709	709
1,150 1,179	J 1,175	174 178	174 178	174 178	2,550 2,575	2,575 2,600	384 388	384 388	384 388	4,750 4,800	4,800 4,850	716 724	716 724	716 724
		182	182	182	2,600	2,625	392	392	392	4,850 4,900	4,900 4,950	731 739	731 739	731 739
1,200 1,225 1,250	5 1,250 0 1,275	186 189	186 189	186 189	2,625 2,650	2,650 2,675	396 399	396 399	396 399	4,950	5,000	746		746
1,27	5 1,300	193		193	2,675	2,700	403	403	403				Continued	on next page

2000 1	2000 Tax Table—Continued		T					1,, -						
If Form 1040NR line 38,			And you	are—	If Form 1040NF line 38	₹,		And you	are—	If Form 1040NF line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax is	s—			'	Your tax is	s—
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5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	754 761 769 776	754 761 769 776	754 761 769 776	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	11,000 11,050 11,100 11,150	11,100 11,150	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	11,200 11,250 11,300 11,350	11,250 11,300 11,350	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	814 821 829 836	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	11,400 11,450 11,500 11,550	11,500 11,550	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866	844 851 859 866	844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	11,700 11,750	11,700 11,750 11,800	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	874 881 889 896	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	11,800 11,850 11,900 11,950	11,900 11,950 12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796
6,0	00	Г			9,0	00				12,	000			
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	904 911 919 926	904 911 919 926	904 911 919 926	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	1,354 1,361 1,369 1,376	12,000 12,050 12,100 12,150	12,100 12,150	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826	1,804 1,811 1,819 1,826
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	934 941 949 956	934 941 949 956	934 941 949 956	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	1,384 1,391 1,399 1,406	12,200 12,250 12,300 12,350	12,300 12,350 12,400	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856	1,834 1,841 1,849 1,856
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	964 971 979 986	964 971 979 986	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,550	12,500 12,550 12,600	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	12,600 12,650 12,700 12,750	12,700 12,750 12,800	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	<del></del>	9,850 9,900 9,950 10,000	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,900 12,950	12,900 12,950 13,000	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946
7,0	00				10,	000				13,	000	<u> </u>		
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,054 1,061 1,069 1,076		1,054 1,061 1,069 1,076	10,100 10,150	10,100 10,150 10,200	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	13,000 13,050 13,100 13,150	13,100 13,150 13,200	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106		1,084 1,091 1,099 1,106	10,350	10,300 10,350 10,400	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,350	13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	10,550	10,500 10,550 10,600	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,550	13,500 13,550 13,600	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	10,600 10,650 10,700 10,750	10,700 10,750 10,800	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	13,700 13,750	13,700 13,750 13,800	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	10,800 10,850 10,900 10,950	10,900	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13,850 13,900 13,950	13,900	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096

2000 Tax Table—Continued

2000	2000 lax lable—Continued			16 Farms					If Form					
If Forn 1040N line 38	R,		And you a	are—	If Forn 1040N line 38	R,		And you	are—	If Form 1040NI line 38	R,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		I	Your tax is	s—			I	Your tax i	s—			'	Your tax is	s—
14	1,000				17,	000	-			20,	000	•		
14,050 14,100	14,050 14,100 14,150 14,200	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,000 17,050 17,100 17,150	17,100 17,150	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,050 20,100	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	3,011 3,019	3,004 3,011 3,019 3,026
14,250 14,300	14,250 14,300 14,350 14,400	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,250 17,300 17,350	17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,250 20,300 20,350	20,250 20,300 20,350 20,400	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056
14,450 14,500	14,450 14,500 14,550 14,600	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,450 17,500	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,450 20,500	20,450 20,500 20,550 20,600	3,064 3,071 3,079 3,086		3,064 3,071 3,079 3,086
14,650 14,700	14,650 14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,650 17,700 17,750	17,750 17,800	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	20,650 20,700 20,750	20,650 20,700 20,750 20,800	3,094 3,101 3,109 3,116		3,094 3,101 3,109 3,116
14,850 14,900	14,850 14,900 14,950 15,000	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,850 17,900 17,950	17,950 18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	20,850 20,900	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146		3,124 3,131 3,139 3,146
15	,000	Г			18,	000				21,	000	ı		
15,050 15,100	15,050 15,100 15,150 15,200	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	18,050 18,100	18,050 18,100 18,150 18,200	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	21,050 21,100	21,050 21,100 21,150 21,200	3,154 3,161 3,169 3,176	3,161 3,169	3,154 3,161 3,169 3,176
15,250 15,300	15,250 15,300 15,350 15,400	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	2,284 2,291 2,299 2,306	18,250 18,300	18,250 18,300 18,350 18,400	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	2,734 2,741 2,749 2,756	21,250 21,300	21,250 21,300 21,350 21,400	3,184 3,191 3,199 3,206		3,184 3,191 3,199 3,206
15,450 15,500	15,450 15,500 15,550 15,600	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	2,314 2,321 2,329 2,336	18,450 18,500	18,450 18,500 18,550 18,600	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	2,764 2,771 2,779 2,786	21,450 21,500	21,450 21,500 21,550 21,600	3,214 3,221 3,229 3,236	3,214 3,221 3,229 3,236	3,214 3,221 3,229 3,236
15,650 15,700 15,750	15,650 15,700 15,750 15,800	2,344 2,351 2,359 2,366	2,344 2,351 2,359 2,366		18,650 18,700 18,750	18,800	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	2,794 2,801 2,809 2,816	21,650 21,700 21,750		3,244 3,251 3,259 3,266	3,266	3,244 3,251 3,259 3,266
15,850 15,900	15,850 15,900 15,950 16,000	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	2,374 2,381 2,389 2,396	18,800 18,850 18,900 18,950	18,900	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	2,824 2,831 2,839 2,846	21,900	21,850 21,900 21,950 22,000	3,274 3,281 3,289 3,296		3,274 3,281 3,289 3,303
16	6,000				19,	000				22,	000	ı		
16,050 16,100 16,150	16,050 16,100 16,150 16,200	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,426	19,000 19,050 19,100 19,150	19,100 19,150 19,200	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	22,050 22,100 22,150	22,050 22,100 22,150 22,200	3,304 3,311 3,319 3,326	3,326	3,317 3,331 3,345 3,359
16,250 16,300 16,350	16,250 16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,441 2,449 2,456	19,200 19,250 19,300 19,350	19,300 19,350 19,400	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	22,300 22,350	22,300 22,350 22,400	3,334 3,341 3,349 3,356		3,373 3,387 3,401 3,415
16,450 16,500 16,550	16,450 16,500 16,550 16,600	2,464 2,471 2,479 2,486	2,464 2,471 2,479 2,486	2,486	19,400 19,450 19,500 19,550	19,500 19,550 19,600	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	2,914 2,921 2,929 2,936	22,450 22,500 22,550	22,600	3,364 3,371 3,379 3,386		3,429 3,443 3,457 3,471
16,650 16,700 16,750	16,650 16,700 16,750 16,800	2,494 2,501 2,509 2,516	2,494 2,501 2,509 2,516	2,516	19,600 19,650 19,700 19,750	19,700 19,750 19,800	2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	2,944 2,951 2,959 2,966	22,650 22,700 22,750	22,650 22,700 22,750 22,800	3,394 3,401 3,409 3,416	3,416	3,485 3,499 3,513 3,527
16,850 16,900	16,850 16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,800 19,850 19,900 19,950	19,900 19,950	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	22,850 22,900	22,850 22,900 22,950 23,000	3,424 3,431 3,439 3,446		3,541 3,555 3,569 3,583

2000 Tax Table—Continued					1					If Form				
If Form 1040NF line 38,	₹,		And you	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NF line 38,	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			,	Your tax i	s—			<u>'</u>	Your tax is	s—
23	,000				26,	000				29,	000	,		
23,050 23,100	23,050 23,100 23,150 23,200	3,454 3,461 3,469 3,476	3,454 3,461 3,469 3,476	3,597 3,611 3,625 3,639	26,050 26,100	26,050 26,100 26,150 26,200	3,904 3,911 3,919 3,926	3,904 3,911 3,919 3,926	4,437 4,451 4,465 4,479	29,050 29,100	29,050 29,100 29,150 29,200	4,715 4,729 4,743 4,757	4,354 4,361 4,369 4,376	5,277 5,291 5,305 5,319
23,250 23,300	23,250 23,300 23,350 23,400	3,484 3,491 3,499 3,506	3,484 3,491 3,499 3,506	3,653 3,667 3,681 3,695	26,250 26,300	26,250 26,300 26,350 26,400	3,934 3,945 3,959 3,973	3,934 3,941 3,949 3,956	4,493 4,507 4,521 4,535	29,250 29,300	29,250 29,300 29,350 29,400	4,771 4,785 4,799 4,813	4,384 4,391 4,399 4,406	5,333 5,347 5,361 5,375
23,450 23,500	23,450 23,500 23,550 23,600	3,514 3,521 3,529 3,536	3,514 3,521 3,529 3,536	3,709 3,723 3,737 3,751	26,450 26,500	26,450 26,500 26,550 26,600	3,987 4,001 4,015 4,029	3,964 3,971 3,979 3,986	4,549 4,563 4,577 4,591	29,450 29,500	29,450 29,500 29,550 29,600	4,827 4,841 4,855 4,869	4,414 4,421 4,429 4,436	5,389 5,403 5,417 5,431
23,650 23,700 23,750	23,650 23,700 23,750 23,800	3,544 3,551 3,559 3,566	3,544 3,551 3,559 3,566	3,765 3,779 3,793 3,807	26,650 26,700 26,750	26,650 26,700 26,750 26,800	4,043 4,057 4,071 4,085	3,994 4,001 4,009 4,016	4,605 4,619 4,633 4,647	29,650 29,700 29,750	29,650 29,700 29,750 29,800	4,883 4,897 4,911 4,925	4,444 4,451 4,459 4,466	5,445 5,459 5,473 5,487
23,850 23,900	23,850 23,900 23,950 24,000	3,574 3,581 3,589 3,596	3,574 3,581 3,589 3,596	3,821 3,835 3,849 3,863	26,850 26,900	26,850 26,900 26,950 27,000	4,099 4,113 4,127 4,141	4,024 4,031 4,039 4,046	4,661 4,675 4,689 4,703	29,850 29,900	29,850 29,900 29,950 30,000	4,939 4,953 4,967 4,981	4,474 4,481 4,489 4,496	5,501 5,515 5,529 5,543
24	,000	,			27,	000				30,	000	,		
24,050 24,100	24,050 24,100 24,150 24,200	3,604 3,611 3,619 3,626	3,604 3,611 3,619 3,626	3,877 3,891 3,905 3,919	27,050 27,100	27,050 27,100 27,150 27,200	4,155 4,169 4,183 4,197	4,054 4,061 4,069 4,076	4,717 4,731 4,745 4,759	30,050 30,100	30,050 30,100 30,150 30,200	4,995 5,009 5,023 5,037	4,504 4,511 4,519 4,526	5,557 5,571 5,585 5,599
24,250 24,300	24,250 24,300 24,350 24,400	3,634 3,641 3,649 3,656	3,634 3,641 3,649 3,656	3,933 3,947 3,961 3,975	27,250 27,300	27,250 27,300 27,350 27,400	4,211 4,225 4,239 4,253	4,084 4,091 4,099 4,106	4,773 4,787 4,801 4,815	30,250 30,300	30,250 30,300 30,350 30,400	5,051 5,065 5,079 5,093	4,534 4,541 4,549 4,556	5,613 5,627 5,641 5,655
24,450 24,500	24,450 24,500 24,550 24,600	3,664 3,671 3,679 3,686	3,664 3,671 3,679 3,686	3,989 4,003 4,017 4,031	27,450 27,500	27,450 27,500 27,550 27,600	4,267 4,281 4,295 4,309	4,114 4,121 4,129 4,136	4,829 4,843 4,857 4,871	30,450 30,500	30,450 30,500 30,550 30,600	5,107 5,121 5,135 5,149	4,564 4,571 4,579 4,586	5,669 5,683 5,697 5,711
24,650 24,700	24,650 24,700 24,750 24,800	3,694 3,701 3,709 3,716	3,694 3,701 3,709 3,716	4,045 4,059 4,073 4,087	27,650 27,700 27,750	27,650 27,700 27,750 27,800	4,323 4,337 4,351 4,365	4,144 4,151 4,159 4,166	4,885 4,899 4,913 4,927	30,650 30,700 30,750	30,650 30,700 30,750 30,800	5,163 5,177 5,191 5,205	4,594 4,601 4,609 4,616	5,725 5,739 5,753 5,767
24,850 24,900	24,850 24,900 24,950 25,000	3,724 3,731 3,739 3,746	3,724 3,731 3,739 3,746	4,101 4,115 4,129 4,143	27,850 27,900 27,950	27,850 27,900 27,950 28,000	4,379 4,393 4,407 4,421	4,174 4,181 4,189 4,196	4,941 4,955 4,969 4,983	30,850 30,900	30,850 30,900 30,950 31,000	5,219 5,233 5,247 5,261	4,624 4,631 4,639 4,646	5,781 5,795 5,809 5,823
25	,000	I			28,	000				31,	000	T		
25,050 25,100 25,150	25,050 25,100 25,150 25,200 25,250	3,754 3,761 3,769 3,776 3,784	3,754 3,761 3,769 3,776 3,784	4,157 4,171 4,185 4,199 4,213	28,050 28,100 28,150	28,050 28,100 28,150 28,200 28,250	4,435 4,449 4,463 4,477 4,491	4,204 4,211 4,219 4,226 4,234	4,997 5,011 5,025 5,039 5,053	31,050 31,100 31,150	31,050 31,100 31,150 31,200 31,250	5,275 5,289 5,303 5,317 5,331	4,654 4,661 4,669 4,676 4,684	5,837 5,851 5,865 5,879 5,893
25,250 25,300 25,350	25,300 25,350 25,400 25,450	3,791 3,799 3,806 3,814	3,791 3,799 3,806 3,814	4,213 4,227 4,241 4,255 4,269	28,250 28,300 28,350	28,300 28,350 28,400 28,450	4,505 4,519 4,533 4,547	4,234 4,241 4,249 4,256 4,264	5,053 5,067 5,081 5,095 5,109	31,250 31,300 31,350	31,300 31,350 31,400 31,450	5,331 5,345 5,359 5,373 5,387	4,691 4,699 4,706 4,714	5,907 5,921 5,935 5,949
25,450 25,500 25,550	25,500 25,550 25,600 25,650	3,821 3,829 3,836 3,844	3,821 3,829	4,283 4,297 4,311	28,450 28,500 28,550	28,500 28,550 28,600	4,561 4,575 4,589 4,603	4,271 4,279 4,286	5,123 5,137 5,151	31,450 31,500 31,550	31,500 31,550 31,600	5,401 5,415 5,429 5,443	4,721 4,729 4,736 4,744	5,963 5,977 5,991 6,005
25,650 25,700 25,750	25,700 25,750 25,800	3,851 3,859 3,866	3,851 3,859 3,866	4,325 4,339 4,353 4,367	28,650 28,700 28,750	28,650 28,700 28,750 28,800	4,617 4,631 4,645	4,294 4,301 4,309 4,316	5,165 5,179 5,193 5,207	31,650 31,700 31,750	31,650 31,700 31,750 31,800	5,457 5,471 5,485	4,751 4,759 4,766	6,019 6,033 6,047
25,850 25,900	25,850 25,900 25,950 26,000	3,874 3,881 3,889 3,896	3,874 3,881 3,889 3,896	4,381 4,395 4,409 4,423	28,850 28,900	28,850 28,900 28,950 29,000	4,659 4,673 4,687 4,701	4,324 4,331 4,339 4,346	5,221 5,235 5,249 5,263	31,850 31,900	31,850 31,900 31,950 32,000	5,499 5,513 5,527 5,541	4,774 4,781 4,789 4,796	6,061 6,075 6,089 6,103

2000 lax lable—Continued			If Form					If Form						
If Forn 1040N line 38	R,		And you a	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NF line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax i	s—			ļ '	Your tax is	s—
32	,000				35,	000				38,	000			
32,050 32,100	32,050 32,100 32,150 32,200	5,555 5,569 5,583 5,597	4,804 4,811 4,819 4,826	6,117 6,131 6,145 6,159	35,050 35,100	35,050 35,100 35,150 35,200	6,395 6,409 6,423 6,437	5,254 5,261 5,269 5,276	6,957 6,971 6,985 6,999	38,050	38,050 38,100 38,150 38,200	7,235 7,249 7,263 7,277	5,704 5,711 5,719 5,726	7,797 7,811 7,825 7,839
32,250 32,300	32,250 32,300 32,350 32,400	5,611 5,625 5,639 5,653	4,834 4,841 4,849 4,856	6,173 6,187 6,201 6,215	35,250 35,300	35,250 35,300 35,350 35,400	6,451 6,465 6,479 6,493	5,284 5,291 5,299 5,306	7,013 7,027 7,041 7,055	38,250 38,300	38,250 38,300 38,350 38,400	7,291 7,305 7,319 7,333	5,734 5,741 5,749 5,756	7,853 7,867 7,881 7,895
32,450 32,500	32,450 32,500 32,550 32,600	5,667 5,681 5,695 5,709	4,864 4,871 4,879 4,886	6,229 6,243 6,257 6,271	35,450 35,500	35,450 35,500 35,550 35,600	6,507 6,521 6,535 6,549	5,314 5,321 5,329 5,336	7,069 7,083 7,097 7,111	38,450 38,500	38,450 38,500 38,550 38,600	7,347 7,361 7,375 7,389	5,764 5,771 5,779 5,786	7,909 7,923 7,937 7,951
32,650 32,700	32,650 32,700 32,750 32,800	5,723 5,737 5,751 5,765	4,894 4,901 4,909 4,916	6,285 6,299 6,313 6,327	35,650 35,700	35,650 35,700 35,750 35,800	6,563 6,577 6,591 6,605	5,344 5,351 5,359 5,366	7,125 7,139 7,153 7,167	38,650 38,700	38,650 38,700 38,750 38,800	7,403 7,417 7,431 7,445	5,794 5,801 5,809 5,816	7,965 7,979 7,993 8,007
32,850 32,900	32,850 32,900 32,950 33,000	5,779 5,793 5,807 5,821	4,924 4,931 4,939 4,946	6,341 6,355 6,369 6,383	35,850 35,900	35,850 35,900 35,950 36,000	6,619 6,633 6,647 6,661	5,374 5,381 5,389 5,396	7,181 7,195 7,209 7,223	38,850 38,900	38,850 38,900 38,950 39,000	7,459 7,473 7,487 7,501	5,824 5,831 5,839 5,846	8,021 8,035 8,049 8,063
33	,000				36,	000				39,	000			
33,050 33,100	33,050 33,100 33,150 33,200	5,835 5,849 5,863 5,877	4,954 4,961 4,969 4,976	6,397 6,411 6,425 6,439	36,050 36,100	36,050 36,100 36,150 36,200	6,675 6,689 6,703 6,717	5,404 5,411 5,419 5,426	7,237 7,251 7,265 7,279	39,050 39,100	39,050 39,100 39,150 39,200	7,515 7,529 7,543 7,557	5,854 5,861 5,869 5,876	8,077 8,091 8,105 8,119
33,250 33,300	33,250 33,300 33,350 33,400	5,891 5,905 5,919 5,933	4,984 4,991 4,999 5,006	6,453 6,467 6,481 6,495	36,250 36,300	36,250 36,300 36,350 36,400	6,731 6,745 6,759 6,773	5,434 5,441 5,449 5,456	7,293 7,307 7,321 7,335	39,250 39,300	39,250 39,300 39,350 39,400	7,571 7,585 7,599 7,613	5,884 5,891 5,899 5,906	8,133 8,147 8,161 8,175
33,450 33,500	33,450 33,500 33,550 33,600	5,947 5,961 5,975 5,989	5,014 5,021 5,029 5,036	6,509 6,523 6,537 6,551	36,450 36,500	36,450 36,500 36,550 36,600	6,787 6,801 6,815 6,829	5,464 5,471 5,479 5,486	7,349 7,363 7,377 7,391	39,450 39,500	39,450 39,500 39,550 39,600	7,627 7,641 7,655 7,669	5,914 5,921 5,929 5,936	8,189 8,203 8,217 8,231
33,650 33,700	33,650 33,700 33,750 33,800	6,003 6,017 6,031 6,045	5,044 5,051 5,059 5,066	6,565 6,579 6,593 6,607	36,650 36,700	36,650 36,700 36,750 36,800	6,843 6,857 6,871 6,885	5,494 5,501 5,509 5,516	7,405 7,419 7,433 7,447	39,650 39,700	39,650 39,700 39,750 39,800	7,683 7,697 7,711 7,725	5,944 5,951 5,959 5,966	8,245 8,259 8,273 8,287
33,850 33,900	33,850 33,900 33,950 34,000	6,059 6,073 6,087 6,101	5,074 5,081 5,089 5,096	6,621 6,635 6,649 6,663	36,850 36,900	36,850 36,900 36,950 37,000	6,899 6,913 6,927 6,941	5,524 5,531 5,539 5,546	7,461 7,475 7,489 7,503	39,850 39,900	39,850 39,900 39,950 40,000	7,739 7,753 7,767 7,781	5,974 5,981 5,989 5,996	8,301 8,315 8,329 8,343
34	,000	·			37,	000				40,	000	1		
34,050 34,100	34,050 34,100 34,150 34,200	6,115 6,129 6,143 6,157	5,104 5,111 5,119 5,126	6,677 6,691 6,705 6,719	37,050 37,100	37,050 37,100 37,150 37,200	6,955 6,969 6,983 6,997	5,554 5,561 5,569 5,576	7,517 7,531 7,545 7,559	40,050 40,100	40,050 40,100 40,150 40,200	7,795 7,809 7,823 7,837	6,004 6,011 6,019 6,026	8,357 8,371 8,385 8,399
34,250 34,300 34,350	34,250 34,300 34,350 34,400	6,171 6,185 6,199 6,213	5,134 5,141 5,149 5,156	6,733 6,747 6,761 6,775	37,250 37,300 37,350	37,250 37,300 37,350 37,400	7,011 7,025 7,039 7,053	5,584 5,591 5,599 5,606	7,573 7,587 7,601 7,615	40,250 40,300 40,350	40,250 40,300 40,350 40,400	7,851 7,865 7,879 7,893	6,034 6,041 6,049 6,056	8,413 8,427 8,441 8,455
34,450 34,500	34,450 34,500 34,550 34,600	6,227 6,241 6,255 6,269	5,164 5,171 5,179 5,186	6,789 6,803 6,817 6,831	37,450 37,500	37,450 37,500 37,550 37,600	7,067 7,081 7,095 7,109	5,614 5,621 5,629 5,636	7,629 7,643 7,657 7,671	40,450 40,500	40,450 40,500 40,550 40,600	7,907 7,921 7,935 7,949	6,064 6,071 6,079 6,086	8,469 8,483 8,497 8,511
34,650 34,700	34,650 34,700 34,750 34,800	6,283 6,297 6,311 6,325	5,194 5,201 5,209 5,216	6,845 6,859 6,873 6,887	37,650 37,700	37,650 37,700 37,750 37,800	7,123 7,137 7,151 7,165	5,644 5,651 5,659 5,666	7,685 7,699 7,713 7,727	40,650 40,700	40,650 40,700 40,750 40,800	7,963 7,977 7,991 8,005	6,094 6,101 6,109 6,116	8,525 8,539 8,553 8,567
34,850 34,900	34,850 34,900 34,950 35,000	6,339 6,353 6,367 6,381	5,224 5,231 5,239 5,246	6,901 6,915 6,929 6,943	37,850 37,900	37,850 37,900 37,950 38,000	7,179 7,193 7,207 7,221	5,674 5,681 5,689 5,696	7,741 7,755 7,769 7,783	40,850 40,900	40,850 40,900 40,950 41,000	8,019 8,033 8,047 8,061	6,124 6,131 6,139 6,146	8,581 8,595 8,609 8,623

If Form			onunuea		If Form	`				If Form				
1040NI line 38	R,		And you	are—	1040NI line 38	R,		And you	are—	1040NF line 38,	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		I	Your tax is	 s <b>—</b>				Your tax is	 s <b>—</b>			'	Your tax is	s—
41	,000				44,	000				47,	000			
41,050 41,100	41,050 41,100 41,150 41,200	8,075 8,089 8,103 8,117	6,154 6,161 6,169 6,176	8,637 8,651 8,665 8,679	44,050 44,100	44,050 44,100 44,150 44,200	8,915 8,929 8,943 8,957	6,627 6,641 6,655 6,669	9,477 9,491 9,505 9,519	47,050 47,100	47,050 47,100 47,150 47,200	9,755 9,769 9,783 9,797	7,467 7,481 7,495 7,509	10,317 10,331 10,345 10,359
41,250 41,300	41,250 41,300 41,350 41,400	8,131 8,145 8,159 8,173	6,184 6,191 6,199 6,206	8,693 8,707 8,721 8,735	44,250 44,300	44,250 44,300 44,350 44,400	8,971 8,985 8,999 9,013	6,683 6,697 6,711 6,725	9,533 9,547 9,561 9,575	47,250 47,300	47,250 47,300 47,350 47,400	9,811 9,825 9,839 9,853	7,523 7,537 7,551 7,565	10,373 10,387 10,401 10,415
41,450 41,500	41,450 41,500 41,550 41,600	8,187 8,201 8,215 8,229	6,214 6,221 6,229 6,236	8,749 8,763 8,777 8,791	44,450 44,500	44,450 44,500 44,550 44,600	9,027 9,041 9,055 9,069	6,739 6,753 6,767 6,781	9,589 9,603 9,617 9,631	47,450 47,500	47,450 47,500 47,550 47,600	9,867 9,881 9,895 9,909	7,579 7,593 7,607 7,621	10,429 10,443 10,457 10,471
41,650 41,700	41,650 41,700 41,750 41,800	8,243 8,257 8,271 8,285	6,244 6,251 6,259 6,266	8,805 8,819 8,833 8,847	44,650 44,700	44,650 44,700 44,750 44,800	9,083 9,097 9,111 9,125	6,795 6,809 6,823 6,837	9,645 9,659 9,673 9,687	47,650 47,700	47,650 47,700 47,750 47,800	9,923 9,937 9,951 9,965	7,635 7,649 7,663 7,677	10,485 10,499 10,513 10,527
41,850 41,900	41,850 41,900 41,950 42,000	8,299 8,313 8,327 8,341	6,274 6,281 6,289 6,296	8,861 8,875 8,889 8,903	44,850 44,900	44,850 44,900 44,950 45,000	9,139 9,153 9,167 9,181	6,851 6,865 6,879 6,893	9,701 9,715 9,729 9,743	47,850 47,900	47,850 47,900 47,950 48,000	9,979 9,993 10,007 10,021	7,691 7,705 7,719 7,733	10,541 10,555 10,569 10,583
42	,000				45,	000				48,	000			
42,050 42,100	42,050 42,100 42,150 42,200	8,355 8,369 8,383 8,397	6,304 6,311 6,319 6,326	8,917 8,931 8,945 8,959	45,050 45,100	45,050 45,100 45,150 45,200	9,195 9,209 9,223 9,237	6,907 6,921 6,935 6,949	9,757 9,771 9,785 9,799	48,050 48,100	48,050 48,100 48,150 48,200	10,035 10,049 10,063 10,077	7,747 7,761 7,775 7,789	10,597 10,611 10,625 10,639
42,250 42,300	42,250 42,300 42,350 42,400	8,411 8,425 8,439 8,453	6,334 6,341 6,349 6,356	8,973 8,987 9,001 9,015	45,250 45,300	45,250 45,300 45,350 45,400	9,251 9,265 9,279 9,293	6,963 6,977 6,991 7,005	9,813 9,827 9,841 9,855	48,250 48,300	48,250 48,300 48,350 48,400	10,091 10,105 10,119 10,133	7,803 7,817 7,831 7,845	10,653 10,667 10,681 10,695
42,450 42,500	42,450 42,500 42,550 42,600	8,467 8,481 8,495 8,509	6,364 6,371 6,379 6,386	9,029 9,043 9,057 9,071	45,450 45,500	45,450 45,500 45,550 45,600	9,307 9,321 9,335 9,349	7,019 7,033 7,047 7,061	9,869 9,883 9,897 9,911	48,450 48,500	48,450 48,500 48,550 48,600	10,147 10,161 10,175 10,189	7,859 7,873 7,887 7,901	10,709 10,723 10,737 10,751
42,650 42,700	42,650 42,700 42,750 42,800	8,523 8,537 8,551 8,565	6,394 6,401 6,409 6,416	9,085 9,099 9,113 9,127	45,650 45,700	45,650 45,700 45,750 45,800	9,363 9,377 9,391 9,405	7,075 7,089 7,103 7,117	9,925 9,939 9,953 9,967	48,650 48,700	48,650 48,700 48,750 48,800	10,203 10,217 10,231 10,245	7,915 7,929 7,943 7,957	10,765 10,779 10,793 10,807
42,850 42,900	42,850 42,900 42,950 43,000	8,579 8,593 8,607 8,621	6,424 6,431 6,439 6,446	9,141 9,155 9,169 9,183	45,850 45,900	45,850 45,900 45,950 46,000	9,419 9,433 9,447 9,461	7,131 7,145 7,159 7,173	9,981 9,995 10,009 10,023	48,850 48,900	48,850 48,900 48,950 49,000	10,259 10,273 10,287 10,301	7,971 7,985 7,999 8,013	10,821 10,835 10,849 10,863
43	,000				46,	000				49,	000	1		
43,050 43,100	43,050 43,100 43,150 43,200	8,635 8,649 8,663 8,677	6,454 6,461 6,469 6,476	9,197 9,211 9,225 9,239	46,050 46,100	46,050 46,100 46,150 46,200	9,475 9,489 9,503 9,517	7,187 7,201 7,215 7,229	10,037 10,051 10,065 10,079	49,050 49,100	49,050 49,100 49,150 49,200	10,315 10,329 10,343 10,357	8,027 8,041 8,055 8,069	10,877 10,891 10,905 10,919
43,250 43,300 43,350	43,250 43,300 43,350 43,400	8,691 8,705 8,719 8,733	6,484 6,491 6,499 6,506	9,253 9,267 9,281 9,295	46,250 46,300	46,250 46,300 46,350 46,400	9,531 9,545 9,559 9,573	7,243 7,257 7,271 7,285	10,093 10,107 10,121 10,135	49,250 49,300	49,250 49,300 49,350 49,400	10,371 10,385 10,399 10,413	8,083 8,097 8,111 8,125	10,933 10,947 10,961 10,975
43,450 43,500	43,450 43,500 43,550 43,600	8,747 8,761 8,775 8,789	6,514 6,521 6,529 6,536	9,309 9,323 9,337 9,351	46,450 46,500	46,450 46,500 46,550 46,600	9,587 9,601 9,615 9,629	7,299 7,313 7,327 7,341	10,149 10,163 10,177 10,191	49,450 49,500	49,450 49,500 49,550 49,600	10,427 10,441 10,455 10,469	8,139 8,153 8,167 8,181	10,989 11,003 11,017 11,031
43,650 43,700	43,650 43,700 43,750 43,800	8,803 8,817 8,831 8,845	6,544 6,551 6,559 6,566	9,365 9,379 9,393 9,407	46,650 46,700	46,650 46,700 46,750 46,800	9,643 9,657 9,671 9,685	7,355 7,369 7,383 7,397	10,205 10,219 10,233 10,247	49,650 49,700	49,650 49,700 49,750 49,800	10,483 10,497 10,511 10,525	8,195 8,209 8,223 8,237	11,045 11,059 11,073 11,087
43,850 43,900	43,850 43,900 43,950 44,000	8,859 8,873 8,887 8,901	6,574 6,585 6,599 6,613	9,421 9,435 9,449 9,463	46,850 46,900	46,850 46,900 46,950 47,000	9,699 9,713 9,727 9,741	7,411 7,425 7,439 7,453	10,261 10,275 10,289 10,303	49,850 49,900	49,850 49,900 49,950 50,000	10,539 10,553 10,567 10,581	8,251 8,265 8,279 8,293	11,101 11,115 11,129 11,143

2000 Tax Table—Continued

2000	2000 lax lable—Continued				le F					If Form				
If Forn 1040N line 38	R,		And you a	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NI line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—				Your tax is	s—			'	Your tax is	s—
50	,000				53,	000				56,	000			
50,050 50,100	50,050 50,100 50,150 50,200	10,595 10,609 10,623 10,637	8,307 8,321 8,335 8,349	11,157 11,171 11,185 11,199	53,050 53,100	53,050 53,100 53,150 53,200	11,435 11,449 11,463 11,477	9,147 9,161 9,175 9,189	11,998 12,014 12,029 12,045	56,050 56,100	56,050 56,100 56,150 56,200	12,275 12,289 12,303 12,317	10,001 10,015	12,928 12,944 12,959 12,975
50,250 50,300 50,350	50,250 50,300 50,350 50,400	10,651 10,665 10,679 10,693	8,363 8,377 8,391 8,405	11,213 11,227 11,241 11,255	53,250 53,300 53,350	53,250 53,300 53,350 53,400	11,491 11,505 11,519 11,533	9,203 9,217 9,231 9,245	12,060 12,076 12,091 12,107	56,250 56,300 56,350	56,250 56,300 56,350 56,400	12,331 12,345 12,359 12,373	10,057 10,071 10,085	12,990 13,006 13,021 13,037
50,450 50,500	50,450 50,500 50,550 50,600	10,707 10,721 10,735 10,749	8,419 8,433 8,447 8,461	11,269 11,283 11,297 11,311	53,450 53,500 53,550	53,450 53,500 53,550 53,600	11,547 11,561 11,575 11,589	9,259 9,273 9,287 9,301	12,122 12,138 12,153 12,169	56,450 56,500 56,550	56,450 56,500 56,550 56,600	12,387 12,401 12,415 12,429	10,113 10,127 10,141	13,052 13,068 13,083 13,099
50,650 50,700	50,650 50,700 50,750 50,800	10,763 10,777 10,791 10,805	8,475 8,489 8,503 8,517	11,325 11,339 11,353 11,367	53,650 53,700 53,750	53,650 53,700 53,750 53,800	11,603 11,617 11,631 11,645	9,315 9,329 9,343 9,357	12,184 12,200 12,215 12,231	56,650 56,700 56,750	56,650 56,700 56,750 56,800	12,443 12,457 12,471 12,485	10,169 10,183 10,197	13,114 13,130 13,145 13,161
50,850 50,900	50,850 50,900 50,950 51,000	10,819 10,833 10,847 10,861	8,531 8,545 8,559 8,573	11,381 11,395 11,409 11,423	53,850 53,900	53,850 53,900 53,950 54,000	11,659 11,673 11,687 11,701	9,371 9,385 9,399 9,413	12,246 12,262 12,277 12,293	56,850 56,900	56,850 56,900 56,950 57,000	12,499 12,513 12,527 12,541	10,225 10,239	13,176 13,192 13,207 13,223
51	,000				54,	000				57,	000			
51,050 51,100	51,050 51,100 51,150 51,200	10,875 10,889 10,903 10,917	8,587 8,601 8,615 8,629	11,437 11,451 11,465 11,479	54,050 54,100	54,050 54,100 54,150 54,200	11,715 11,729 11,743 11,757	9,427 9,441 9,455 9,469	12,308 12,324 12,339 12,355	57,050 57,100	57,050 57,100 57,150 57,200	12,555 12,569 12,583 12,597	10,281 10,295	13,238 13,254 13,269 13,285
51,250 51,300	51,250 51,300 51,350 51,400	10,931 10,945 10,959 10,973	8,643 8,657 8,671 8,685	11,493 11,507 11,521 11,535	54,250 54,300	54,250 54,300 54,350 54,400	11,771 11,785 11,799 11,813	9,483 9,497 9,511 9,525	12,370 12,386 12,401 12,417	57,250 57,300	57,250 57,300 57,350 57,400	12,611 12,625 12,639 12,653	10,337 10,351	13,300 13,316 13,331 13,347
51,450 51,500	51,450 51,500 51,550 51,600	10,987 11,001 11,015 11,029	8,699 8,713 8,727 8,741	11,549 11,563 11,577 11,591	54,450 54,500	54,450 54,500 54,550 54,600	11,827 11,841 11,855 11,869	9,539 9,553 9,567 9,581	12,432 12,448 12,463 12,479	57,450 57,500	57,450 57,500 57,550 57,600	12,667 12,681 12,695 12,709	10,393 10,407	13,362 13,378 13,393 13,409
51,650 51,700 51,750	51,650 51,700 51,750 51,800	11,043 11,057 11,071 11,085	8,755 8,769 8,783 8,797	11,605 11,619 11,633 11,647	54,650 54,700 54,750	54,650 54,700 54,750 54,800	11,883 11,897 11,911 11,925	9,595 9,609 9,623 9,637	12,494 12,510 12,525 12,541	57,650 57,700 57,750	57,650 57,700 57,750 57,800		10,449 10,463 10,477	13,424 13,440 13,455 13,471
51,850 51,900	51,850 51,900 51,950 52,000	11,099 11,113 11,127 11,141	8,811 8,825 8,839 8,853	11,661 11,675 11,689 11,703	54,850 54,900	54,850 54,900 54,950 55,000	11,939 11,953 11,967 11,981	9,651 9,665 9,679 9,693	12,556 12,572 12,587 12,603	57,850 57,900	57,850 57,900 57,950 58,000	12,793 12,807	10,505 10,519	13,486 13,502 13,517 13,533
52	,000	1			55,	000				58,	000	1		
52,050 52,100	52,050 52,100 52,150 52,200	11,155 11,169 11,183 11,197	8,867 8,881 8,895 8,909	11,717 11,731 11,745 11,759	55,100 55,150	55,100 55,150 55,200	11,995 12,009 12,023 12,037	9,707 9,721 9,735 9,749	12,618 12,634 12,649 12,665	58,050 58,100 58,150	58,050 58,100 58,150 58,200	12,835 12,849 12,863 12,877	10,561 10,575	13,548 13,564 13,579 13,595
52,250 52,300	52,250 52,300 52,350 52,400	11,211 11,225 11,239 11,253	8,923 8,937 8,951 8,965	11,773 11,787 11,801 11,815	55,250 55,300 55,350	55,250 55,300 55,350 55,400	12,051 12,065 12,079 12,093	9,763 9,777 9,791 9,805	12,680 12,696 12,711 12,727	58,250 58,300 58,350	58,250 58,300 58,350 58,400	12,891 12,905 12,919 12,933	10,617 10,631 10,645	13,610 13,626 13,641 13,657
52,450 52,500 52,550	52,450 52,500 52,550 52,550 52,600	11,267 11,281 11,295 11,309	8,979 8,993 9,007 9,021	11,829 11,843 11,857 11,871	55,450 55,500 55,550	55,450 55,500 55,550 55,600	12,107 12,121 12,135 12,149	9,819 9,833 9,847 9,861	12,742 12,758 12,773 12,789	58,450 58,500 58,550	58,450 58,500 58,550 58,600	12,947 12,961 12,975 12,989	10,673 10,687 10,701	13,672 13,688 13,703 13,719
52,650 52,700 52,750	52,650 52,700 52,750 52,750 52,800	11,323 11,337 11,351 11,365	9,035 9,049 9,063 9,077	11,885 11,899 11,913 11,927	55,650 55,700 55,750	55,650 55,700 55,750 55,800	12,163 12,177 12,191 12,205	9,875 9,889 9,903 9,917	12,804 12,820 12,835 12,851	58,650 58,700 58,750	58,650 58,700 58,750 58,800	13,003 13,017 13,031 13,045	10,729 10,743 10,757	13,734 13,750 13,765 13,781
52,850 52,900	52,850 52,900 52,950 53,000	11,379 11,393 11,407 11,421	9,091 9,105 9,119 9,133	11,941 11,955 11,969 11,983	55,850 55,900	55,850 55,900 55,950 56,000	12,219 12,233 12,247 12,261	9,931 9,945 9,959 9,973	12,866 12,882 12,897 12,913	58,850 58,900	58,850 58,900 58,950 59,000	13,059 13,073 13,087 13,101	10,785 10,799	13,796 13,812 13,827 13,843

2000	lax lat	ole—C	<u>ontinued</u>		1							1		
If Form 1040NI line 38	R,		And you a	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NI line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		,	Your tax is	s—			'	Your tax i	s—			'	Your tax is	s—
59	,000				62,	000				65,	000			
59,050 59,100	59,050 59,100 59,150 59,200	13,115 13,129 13,143 13,157	10,827 10,841 10,855 10,869	13,858 13,874 13,889 13,905	62,050 62,100	62,050 62,100 62,150 62,200	13,955 13,969 13,983 13,997	11,667 11,681 11,695 11,709	14,788 14,804 14,819 14,835	65,050 65,100	65,050 65,100 65,150 65,200	14,839 14,854 14,870 14,885	12,507 12,521 12,535 12,549	15,718 15,734 15,749 15,765
59,250 59,300 59,350	59,250 59,300 59,350 59,400	13,171 13,185 13,199 13,213	10,883 10,897 10,911 10,925	13,920 13,936 13,951 13,967	62,250 62,300 62,350	62,250 62,300 62,350 62,400	14,011 14,025 14,039 14,053	11,723 11,737 11,751 11,765	14,850 14,866 14,881 14,897	65,250 65,300 65,350	65,250 65,300 65,350 65,400	14,901 14,916 14,932 14,947	12,563 12,577 12,591 12,605	15,780 15,796 15,811 15,827
59,450 59,500 59,550	59,450 59,500 59,550 59,600	13,227 13,241 13,255 13,269	10,939 10,953 10,967 10,981	13,982 13,998 14,013 14,029	62,450 62,500 62,550	62,450 62,500 62,550 62,600	14,067 14,081 14,095 14,109	11,779 11,793 11,807 11,821	14,912 14,928 14,943 14,959	65,450 65,500 65,550	65,450 65,500 65,550 65,600	14,963 14,978 14,994 15,009	12,619 12,633 12,647 12,661	15,842 15,858 15,873 15,889
59,650 59,700 59,750	59,650 59,700 59,750 59,800	13,283 13,297 13,311 13,325	10,995 11,009 11,023 11,037	14,044 14,060 14,075 14,091	62,650 62,700 62,750	62,650 62,700 62,750 62,800	14,123 14,137 14,151 14,165	11,835 11,849 11,863 11,877	14,974 14,990 15,005 15,021	65,650 65,700 65,750	65,650 65,700 65,750 65,800	15,025 15,040 15,056 15,071	12,675 12,689 12,703 12,717	15,904 15,920 15,935 15,951
59,850 59,900 59,950	59,850 59,900 59,950 60,000	13,339 13,353 13,367 13,381	11,051 11,065 11,079 11,093	14,106 14,122 14,137 14,153	62,850 62,900 62,950	62,850 62,900 62,950 63,000	14,179 14,193 14,207 14,221	11,891 11,905 11,919 11,933	15,036 15,052 15,067 15,083	65,850 65,900 65,950	65,850 65,900 65,950 66,000	15,087 15,102 15,118 15,133	12,731 12,745 12,759 12,773	15,966 15,982 15,997 16,013
60	,000	-			63,	000				66,	000	ı		
60,050 60,100	60,050 60,100 60,150 60,200	13,395 13,409 13,423 13,437	11,107 11,121 11,135 11,149	14,168 14,184 14,199 14,215	63,050 63,100	63,050 63,100 63,150 63,200	14,235 14,249 14,263 14,277	11,947 11,961 11,975 11,989	15,098 15,114 15,129 15,145	66,050 66,100	66,050 66,100 66,150 66,200	15,149 15,164 15,180 15,195	12,787 12,801 12,815 12,829	16,028 16,044 16,059 16,075
60,250 60,300	0 60,250 0 60,300 0 60,350 0 60,400	13,451 13,465 13,479 13,493	11,163 11,177 11,191 11,205	14,230 14,246 14,261 14,277	63,250 63,300	63,250 63,300 63,350 63,400	14,291 14,305 14,319 14,333	12,003 12,017 12,031 12,045	15,160 15,176 15,191 15,207	66,250 66,300	66,250 66,300 66,350 66,400	15,211 15,226 15,242 15,257	12,843 12,857 12,871 12,885	16,090 16,106 16,121 16,137
60,450 60,500	60,450 60,500 60,550 60,600	13,507 13,521 13,535 13,549	11,219 11,233 11,247 11,261	14,292 14,308 14,323 14,339	63,450 63,500	63,450 63,500 63,550 63,600	14,347 14,361 14,375 14,389	12,059 12,073 12,087 12,101	15,222 15,238 15,253 15,269	66,450 66,500	66,450 66,500 66,550 66,600	15,273 15,288 15,304 15,319	12,899 12,913 12,927 12,941	16,152 16,168 16,183 16,199
60,650 60,700	0 60,650 0 60,700 0 60,750 0 60,800	13,563 13,577 13,591 13,605	11,275 11,289 11,303 11,317	14,354 14,370 14,385 14,401	63,650 63,700	63,650 63,700 63,750 63,800	14,405 14,420 14,436 14,451	12,115 12,129 12,143 12,157	15,284 15,300 15,315 15,331	66,650 66,700	66,650 66,700 66,750 66,800	15,335 15,350 15,366 15,381	12,955 12,969 12,983 12,997	16,214 16,230 16,245 16,261
60,850 60,900	0 60,850 0 60,900 0 60,950 0 61,000	13,619 13,633 13,647 13,661	11,331 11,345 11,359 11,373	14,416 14,432 14,447 14,463	63,850 63,900	63,850 63,900 63,950 64,000	14,467 14,482 14,498 14,513	12,171 12,185 12,199 12,213	15,346 15,362 15,377 15,393	66,850 66,900	66,850 66,900 66,950 67,000	15,412 15,428	13,011 13,025 13,039 13,053	16,276 16,292 16,307 16,323
61	,000				64,	000				67,	000	I		
61,050 61,100 61,150	0 61,050 0 61,100 0 61,150 0 61,200	13,675 13,689 13,703 13,717	11,387 11,401 11,415 11,429	14,478 14,494 14,509 14,525	64,050 64,100 64,150	64,050 64,100 64,150 64,200	14,529 14,544 14,560 14,575	12,227 12,241 12,255 12,269	15,408 15,424 15,439 15,455	67,050 67,100 67,150	67,050 67,100 67,150 67,200	15,459 15,474 15,490 15,505	13,067 13,081 13,095 13,109	16,338 16,354 16,369 16,385
61,250 61,300 61,350	0 61,250 0 61,300 0 61,350 0 61,400	13,731 13,745 13,759 13,773	11,443 11,457 11,471 11,485	14,540 14,556 14,571 14,587	64,250 64,300 64,350	64,250 64,300 64,350 64,400	14,591 14,606 14,622 14,637	12,283 12,297 12,311 12,325	15,470 15,486 15,501 15,517	67,250 67,300 67,350	67,250 67,300 67,350 67,400	15,521 15,536 15,552 15,567	13,123 13,137 13,151 13,165	16,400 16,416 16,431 16,447
61,450 61,500 61,550	0 61,450 0 61,500 0 61,550 0 61,600	13,787 13,801 13,815 13,829	11,499 11,513 11,527 11,541	14,602 14,618 14,633 14,649	64,450 64,500 64,550	64,450 64,500 64,550 64,600	14,653 14,668 14,684 14,699	12,339 12,353 12,367 12,381	15,532 15,548 15,563 15,579	67,450 67,500 67,550	67,450 67,500 67,550 67,600	15,583 15,598 15,614 15,629	13,179 13,193 13,207 13,221	16,462 16,478 16,493 16,509
61,650 61,700	0 61,650 0 61,700 0 61,750 0 61,800	13,843 13,857 13,871 13,885	11,555 11,569 11,583 11,597	14,664 14,680 14,695 14,711	64,650 64,700 64,750	64,650 64,700 64,750 64,800	14,715 14,730 14,746 14,761	12,395 12,409 12,423 12,437	15,594 15,610 15,625 15,641	67,650 67,700 67,750	67,650 67,700 67,750 67,800	15,645 15,660 15,676 15,691	13,235 13,249 13,263 13,277	16,524 16,540 16,555 16,571
61,850 61,900	0 61,850 0 61,900 0 61,950 0 62,000	13,899 13,913 13,927 13,941	11,611 11,625 11,639 11,653	14,726 14,742 14,757 14,773	64,850 64,900	64,850 64,900 64,950 65,000	14,777 14,792 14,808 14,823	12,451 12,465 12,479 12,493	15,656 15,672 15,687 15,703	67,850 67,900	67,850 67,900 67,950 68,000	15,707 15,722 15,738 15,753	13,291 13,305 13,319 13,333	16,586 16,602 16,617 16,633

2000	Tax Tak	ole—C	2000 Tax Table—Continued											
If Forn 1040N line 38	R,		And you a	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NF line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax i	s—			'	Your tax is	s—
68	,000				71,	000	-			74,	000			
68,050 68,100	0 68,050 0 68,100 0 68,150 0 68,200	15,769 15,784 15,800 15,815	13,347 13,361 13,375 13,389	16,648 16,664 16,679 16,695	71,050 71,100	71,050 71,100 71,150 71,200	16,699 16,714 16,730 16,745	14,187 14,201 14,215 14,229	17,578 17,594 17,609 17,625	74,050 74,100	74,050 74,100 74,150 74,200	17,644 17,660 17,675	15,027 15,041 15,055 15,069	18,508 18,524 18,539 18,555
68,250 68,300 68,350	0 68,250 0 68,300 0 68,350 0 68,400	15,831 15,846 15,862 15,877	13,403 13,417 13,431 13,445	16,710 16,726 16,741 16,757	71,250 71,300 71,350	71,250 71,300 71,350 71,400	16,761 16,776 16,792 16,807	14,243 14,257 14,271 14,285	17,640 17,656 17,671 17,687	74,250 74,300 74,350	74,250 74,300 74,350 74,400	17,691 17,706 17,722 17,737	15,125	18,570 18,586 18,601 18,617
68,450 68,500 68,550	0 68,450 0 68,500 0 68,550 0 68,600	15,893 15,908 15,924 15,939	13,459 13,473 13,487 13,501	16,772 16,788 16,803 16,819	71,450 71,500 71,550	71,450 71,500 71,550 71,600	16,823 16,838 16,854 16,869	14,299 14,313 14,327 14,341	17,702 17,718 17,733 17,749	74,450 74,500 74,550	74,450 74,500 74,550 74,600	17,753 17,768 17,784 17,799	15,153 15,167 15,181	18,632 18,648 18,663 18,679
68,650 68,700 68,750	0 68,650 0 68,700 0 68,750 0 68,800	15,955 15,970 15,986 16,001	13,515 13,529 13,543 13,557	16,834 16,850 16,865 16,881	71,650 71,700 71,750	71,650 71,700 71,750 71,800	16,885 16,900 16,916 16,931	14,355 14,369 14,383 14,397	17,764 17,780 17,795 17,811	74,650 74,700 74,750	74,650 74,700 74,750 74,800		15,223 15,237	18,694 18,710 18,725 18,741
68,850 68,900	0 68,850 0 68,900 0 68,950 0 69,000	16,017 16,032 16,048 16,063	13,571 13,585 13,599 13,613	16,896 16,912 16,927 16,943	71,850 71,900	71,850 71,900 71,950 72,000	16,947 16,962 16,978 16,993	14,411 14,425 14,439 14,453	17,826 17,842 17,857 17,873	74,850 74,900	74,850 74,900 74,950 75,000	17,877 17,892 17,908 17,923	15,279	18,756 18,772 18,787 18,803
69	,000				72,	000	1			75,	000	1		
69,050 69,100	69,050 69,100 69,150 69,200	16,079 16,094 16,110 16,125	13,627 13,641 13,655 13,669	16,958 16,974 16,989 17,005	72,050 72,100	72,050 72,100 72,150 72,200	17,009 17,024 17,040 17,055	14,467 14,481 14,495 14,509	17,888 17,904 17,919 17,935	75,050 75,100	75,050 75,100 75,150 75,200		15,321	18,818 18,834 18,849 18,865
69,250 69,300	69,250 69,300 69,350 69,400	16,141 16,156 16,172 16,187	13,683 13,697 13,711 13,725	17,020 17,036 17,051 17,067	72,250 72,300	72,250 72,300 72,350 72,400	17,071 17,086 17,102 17,117	14,523 14,537 14,551 14,565	17,950 17,966 17,981 17,997	75,250 75,300	75,250 75,300 75,350 75,400	18,001 18,016 18,032 18,047		18,880 18,896 18,911 18,927
69,450 69,500	69,450 69,500 69,550 69,600	16,203 16,218 16,234 16,249	13,739 13,753 13,767 13,781	17,082 17,098 17,113 17,129	72,450 72,500	72,450 72,500 72,550 72,600	17,133 17,148 17,164 17,179	14,579 14,593 14,607 14,621	18,012 18,028 18,043 18,059	75,450 75,500	75,450 75,500 75,550 75,600	18,063 18,078 18,094 18,109		18,942 18,958 18,973 18,989
69,650 69,700	69,650 69,700 69,750 69,800	16,265 16,280 16,296 16,311	13,795 13,809 13,823 13,837	17,144 17,160 17,175 17,191	72,650 72,700 72,750	72,650 72,700 72,750 72,800	17,195 17,210 17,226 17,241	14,635 14,649 14,663 14,677	18,074 18,090 18,105 18,121	75,650 75,700	75,650 75,700 75,750 75,800	18,125 18,140 18,156 18,171	15,489	19,004 19,020 19,035 19,051
69,850 69,900	69,850 69,900 69,950 70,000	16,327 16,342 16,358 16,373	13,851 13,865 13,879 13,893	17,206 17,222 17,237 17,253	72,850 72,900	72,850 72,900 72,950 73,000	17,257 17,272 17,288 17,303	14,691 14,705 14,719 14,733	18,136 18,152 18,167 18,183	75,850 75,900	75,850 75,900 75,950 76,000	18,202 18,218		19,066 19,082 19,097 19,113
70	,000				73,	000				76,	000	1		
70,050 70,100 70,150 70,200 70,250	70,050 70,100 70,150 70,200 70,250 70,300	16,389 16,404 16,420 16,435 16,451 16,466	13,907 13,921 13,935 13,949 13,963 13,977	17,268 17,284 17,299 17,315 17,330 17,346	73,050 73,100 73,150 73,200 73,250	73,050 73,100 73,150 73,200 73,250 73,300	17,319 17,334 17,350 17,365 17,381 17,396	14,747 14,761 14,775 14,789 14,803 14,817	18,198 18,214 18,229 18,245 18,260 18,276	76,050 76,100 76,150 76,200 76,250	76,050 76,100 76,150 76,200 76,250 76,300	18,295 18,311 18,326	15,601 15,615 15,629 15,643 15,657	19,128 19,144 19,159 19,175 19,190 19,206
70,350 70,400 70,450	70,350 70,400 70,450 70,500 70,550	16,482 16,497 16,513 16,528 16,544	13,991 14,005 14,019 14,033 14,047	17,361 17,377 17,392 17,408 17,423	73,350 73,400 73,450	73,350 73,400 73,450 73,500 73,550	17,412 17,427 17,443 17,458 17,474	14,831 14,845 14,859 14,873 14,887	18,291 18,307 18,322 18,338 18,353	76,350 76,400 76,450	76,350 76,400 76,450 76,500 76,550	18,342 18,357 18,373 18,388 18,404	15,685 15,699	19,221 19,237 19,252 19,268 19,283
70,550 70,600 70,650 70,700	70,600 70,650 70,700 70,750	16,559 16,575 16,590 16,606	14,061 14,075 14,089 14,103	17,439 17,454 17,470 17,485	73,550 73,600 73,650 73,700	73,600 73,650 73,700 73,750	17,489 17,505 17,520 17,536	14,901 14,915 14,929 14,943	18,369 18,384 18,400 18,415	76,550 76,600 76,650 76,700	76,600 76,650 76,700 76,750	18,419 18,435 18,450 18,466	15,741 15,755 15,769 15,783	19,299 19,314 19,330 19,345
70,800 70,850 70,900	70,800 70,850 70,900 70,950 71,000	16,621 16,637 16,652 16,668 16,683	14,117 14,131 14,145 14,159 14,173	17,501 17,516 17,532 17,547 17,563	73,800 73,850 73,900	73,800 73,850 73,900 73,950 74,000	17,551 17,567 17,582 17,598 17,613	14,957 14,971 14,985 14,999 15,013	18,431 18,446 18,462 18,477 18,493	76,800 76,850 76,900	76,800 76,850 76,900 76,950 77,000	18,497 18,512 18,528	15,839	19,361 19,376 19,392 19,407 19,423

2000 Tax Table—Continued  If Form				If Form	•				If Form	,				
1040NF line 38,	₹,		And you a	are—	1040NI line 38	R,		And you	are—	1040NI line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax i	s—			'	Your tax is	s—
77,	000				80,	000	I			83,	000	I		
77,050 77,100	77,050 77,100 77,150 77,200	18,559 18,574 18,590 18,605	15,867 15,881 15,895 15,909	19,438 19,454 19,469 19,485	80,050 80,100	80,050 80,100 80,150 80,200	19,489 19,504 19,520 19,535	16,707 16,721 16,735 16,749	20,368 20,384 20,399 20,415	83,050 83,100	83,050 83,100 83,150 83,200	20,419 20,434 20,450 20,465	17,547 17,561 17,575 17,589	21,413 21,431 21,449 21,467
77,250 77,300	77,250 77,300 77,350 77,400	18,621 18,636 18,652 18,667	15,923 15,937 15,951 15,965	19,500 19,516 19,531 19,547	80,250 80,300	80,250 80,300 80,350 80,400	19,551 19,566 19,582 19,597	16,763 16,777 16,791 16,805	20,430 20,446 20,461 20,477	83,250 83,300	83,250 83,300 83,350 83,400	20,481 20,496 20,512 20,527	17,603 17,617 17,631 17,645	21,485 21,503 21,521 21,539
77,450 77,500	77,450 77,500 77,550 77,600	18,683 18,698 18,714 18,729	15,979 15,993 16,007 16,021	19,562 19,578 19,593 19,609	80,450 80,500	80,450 80,500 80,550 80,600	19,613 19,628 19,644 19,659	16,819 16,833 16,847 16,861	20,492 20,508 20,523 20,539	83,450 83,500	83,450 83,500 83,550 83,600	20,543 20,558 20,574 20,589	17,659 17,673 17,687 17,701	21,557 21,575 21,593 21,611
77,650 77,700	77,650 77,700 77,750 77,800	18,745 18,760 18,776 18,791	16,035 16,049 16,063 16,077	19,624 19,640 19,655 19,671	80,650 80,700	80,650 80,700 80,750 80,800	19,675 19,690 19,706 19,721	16,875 16,889 16,903 16,917	20,554 20,570 20,585 20,603	83,650 83,700	83,650 83,700 83,750 83,800	20,605 20,620 20,636 20,651	17,715 17,729 17,743 17,757	21,629 21,647 21,665 21,683
77,850 77,900	77,850 77,900 77,950 78,000	18,807 18,822 18,838 18,853	16,091 16,105 16,119 16,133	19,686 19,702 19,717 19,733	80,850 80,900	80,850 80,900 80,950 81,000	19,737 19,752 19,768 19,783	16,931 16,945 16,959 16,973	20,621 20,639 20,657 20,675	83,850 83,900	83,850 83,900 83,950 84,000	20,667 20,682 20,698 20,713	17,771 17,785 17,799 17,813	21,701 21,719 21,737 21,755
78,	000				81,	000				84,	000			
78,050 78,100	78,050 78,100 78,150 78,200	18,869 18,884 18,900 18,915	16,147 16,161 16,175 16,189	19,748 19,764 19,779 19,795	81,050 81,100	81,050 81,100 81,150 81,200	19,799 19,814 19,830 19,845	16,987 17,001 17,015 17,029	20,693 20,711 20,729 20,747	84,050 84,100	84,050 84,100 84,150 84,200	20,729 20,744 20,760 20,775	17,827 17,841 17,855 17,869	21,773 21,791 21,809 21,827
78,250 78,300	78,250 78,300 78,350 78,400	18,931 18,946 18,962 18,977	16,203 16,217 16,231 16,245	19,810 19,826 19,841 19,857	81,250 81,300	81,250 81,300 81,350 81,400	19,861 19,876 19,892 19,907	17,043 17,057 17,071 17,085	20,765 20,783 20,801 20,819	84,250 84,300	84,250 84,300 84,350 84,400	20,791 20,806 20,822 20,837	17,883 17,897 17,911 17,925	21,845 21,863 21,881 21,899
78,450 78,500	78,450 78,500 78,550 78,600	18,993 19,008 19,024 19,039	16,259 16,273 16,287 16,301	19,872 19,888 19,903 19,919	81,450 81,500	81,450 81,500 81,550 81,600	19,923 19,938 19,954 19,969	17,099 17,113 17,127 17,141	20,837 20,855 20,873 20,891	84,450 84,500	84,450 84,500 84,550 84,600	20,853 20,868 20,884 20,899	17,939 17,953 17,967 17,981	21,917 21,935 21,953 21,971
78,650 78,700	78,650 78,700 78,750 78,800	19,055 19,070 19,086 19,101	16,315 16,329 16,343 16,357	19,934 19,950 19,965 19,981	81,650 81,700 81,750	81,650 81,700 81,750 81,800	19,985 20,000 20,016 20,031	17,155 17,169 17,183 17,197	20,909 20,927 20,945 20,963	84,650 84,700	84,650 84,700 84,750 84,800	20,915 20,930 20,946 20,961	17,995 18,009 18,023 18,037	21,989 22,007 22,025 22,043
78,850 78,900	78,850 78,900 78,950 79,000	19,117 19,132 19,148 19,163	16,371 16,385 16,399 16,413	19,996 20,012 20,027 20,043	81,850 81,900	81,850 81,900 81,950 82,000	20,062 20,078	17,211 17,225 17,239 17,253	20,981 20,999 21,017 21,035	84,850 84,900	84,850 84,900 84,950 85,000	20,977 20,992 21,008 21,023	18,051 18,065 18,079 18,093	22,061 22,079 22,097 22,115
79,	000				82,	000				85,	000	ı		
79,050 79,100 79,150	79,050 79,100 79,150 79,200	19,179 19,194 19,210 19,225	16,427 16,441 16,455 16,469	20,058 20,074 20,089 20,105	82,050 82,100 82,150	82,050 82,100 82,150 82,200	20,140 20,155	17,267 17,281 17,295 17,309	21,053 21,071 21,089 21,107	85,050 85,100 85,150	85,050 85,100 85,150 85,200	21,039 21,054 21,070 21,085	18,107 18,121 18,135 18,149	22,133 22,151 22,169 22,187
79,250 79,300 79,350	79,250 79,300 79,350 79,400	19,241 19,256 19,272 19,287	16,483 16,497 16,511 16,525	20,120 20,136 20,151 20,167	82,250 82,300 82,350	82,250 82,300 82,350 82,400	20,171 20,186 20,202 20,217	17,323 17,337 17,351 17,365	21,125 21,143 21,161 21,179	85,250 85,300 85,350	85,250 85,300 85,350 85,400	21,101 21,116 21,132 21,147	18,163 18,177 18,191 18,205	22,205 22,223 22,241 22,259
79,450 79,500 79,550	79,450 79,500 79,550 79,600	19,303 19,318 19,334 19,349	16,539 16,553 16,567 16,581	20,182 20,198 20,213 20,229	82,450 82,500 82,550	82,450 82,500 82,550 82,600	20,233 20,248 20,264 20,279	17,379 17,393 17,407 17,421	21,197 21,215 21,233 21,251	85,450 85,500 85,550	85,450 85,500 85,550 85,600	21,163 21,178 21,194 21,209	18,219 18,233 18,247 18,261	22,277 22,295 22,313 22,331
79,650 79,700 79,750	79,650 79,700 79,750 79,800	19,365 19,380 19,396 19,411	16,595 16,609 16,623 16,637	20,244 20,260 20,275 20,291	82,650 82,700 82,750	82,650 82,700 82,750 82,800		17,435 17,449 17,463 17,477	21,269 21,287 21,305 21,323	85,650 85,700 85,750	85,650 85,700 85,750 85,800	21,225 21,240 21,256 21,271	18,275 18,289 18,303 18,317	22,349 22,367 22,385 22,403
79,850 79,900	79,850 79,900 79,950 80,000	19,427 19,442 19,458 19,473	16,651 16,665 16,679 16,693	20,306 20,322 20,337 20,353	82,850 82,900	82,850 82,900 82,950 83,000		17,491 17,505 17,519 17,533	21,341 21,359 21,377 21,395	85,850 85,900	85,850 85,900 85,950 86,000	21,287 21,302 21,318 21,333	18,331 18,345 18,359 18,373	22,421 22,439 22,457 22,475

2000 Tax Table—Continued							I			ı		ı		
If Form 1040N line 3			And you	are—	If Forn 1040N line 38	R,		And you	are—	If Form 1040NI line 38	R,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	s—			'	Your tax i	s—			'	Your tax i	s—
86	5,000				89,	000	•			92,	000	•		
86,05 86,10	0 86,050 0 86,100 0 86,150 0 86,200	21,349 21,364 21,380 21,395	18,387 18,401 18,415 18,429	22,493 22,511 22,529 22,547	89,050 89,100	89,050 89,100 89,150 89,200	22,279 22,294 22,310 22,325	19,227 19,241 19,255 19,269	23,573 23,591 23,609 23,627	92,050 92,100	92,050 92,100 92,150 92,200	23,209 23,224 23,240 23,255	20,067 20,081 20,095 20,109	24,653 24,671 24,689 24,707
86,25 86,30	0 86,250 0 86,300 0 86,350 0 86,400	21,411 21,426 21,442 21,457	18,443 18,457 18,471 18,485	22,565 22,583 22,601 22,619	89,250 89,300	89,250 89,300 89,350 89,400	22,341 22,356 22,372 22,387	19,283 19,297 19,311 19,325	23,645 23,663 23,681 23,699	92,250 92,300	92,250 92,300 92,350 92,400	23,271 23,286 23,302 23,317	20,123 20,137 20,151 20,165	24,725 24,743 24,761 24,779
86,45 86,50	0 86,450 0 86,500 0 86,550 0 86,600	21,473 21,488 21,504 21,519	18,499 18,513 18,527 18,541	22,637 22,655 22,673 22,691	89,450 89,500	89,450 89,500 89,550 89,600	22,403 22,418 22,434 22,449	19,339 19,353 19,367 19,381	23,717 23,735 23,753 23,771	92,450 92,500	92,450 92,500 92,550 92,600	23,333 23,348 23,364 23,379	20,179 20,193 20,207 20,221	24,797 24,815 24,833 24,851
86,65 86,70	0 86,650 0 86,700 0 86,750 0 86,800	21,535 21,550 21,566 21,581	18,555 18,569 18,583 18,597	22,709 22,727 22,745 22,763	89,650 89,700 89,750	89,650 89,700 89,750 89,800	22,465 22,480 22,496 22,511	19,395 19,409 19,423 19,437	23,789 23,807 23,825 23,843	92,650 92,700 92,750	92,650 92,700 92,750 92,800	23,395 23,410 23,426 23,441	20,235 20,249 20,263 20,277	24,869 24,887 24,905 24,923
86,85 86,90	0 86,850 0 86,900 0 86,950 0 87,000	21,597 21,612 21,628 21,643	18,611 18,625 18,639 18,653	22,781 22,799 22,817 22,835	89,850 89,900	89,850 89,900 89,950 90,000	22,527 22,542 22,558 22,573	19,451 19,465 19,479 19,493	23,861 23,879 23,897 23,915	92,850 92,900	92,850 92,900 92,950 93,000	23,457 23,472 23,488 23,503	20,291 20,305 20,319 20,333	24,941 24,959 24,977 24,995
87	7,000				90,	000				93,	000			
87,05 87,10	0 87,050 0 87,100 0 87,150 0 87,200	21,659 21,674 21,690 21,705	18,667 18,681 18,695 18,709	22,853 22,871 22,889 22,907	90,050	90,050 90,100 90,150 90,200	22,589 22,604 22,620 22,635	19,507 19,521 19,535 19,549	23,933 23,951 23,969 23,987	93,050 93,100	93,050 93,100 93,150 93,200	23,519 23,534 23,550 23,565	20,347 20,361 20,375 20,389	25,013 25,031 25,049 25,067
87,25 87,30	0 87,250 0 87,300 0 87,350 0 87,400	21,721 21,736 21,752 21,767	18,723 18,737 18,751 18,765	22,925 22,943 22,961 22,979	90,250 90,300	90,250 90,300 90,350 90,400	22,651 22,666 22,682 22,697	19,563 19,577 19,591 19,605	24,005 24,023 24,041 24,059	93,250 93,300	93,250 93,300 93,350 93,400	23,581 23,596 23,612 23,627	20,403 20,417 20,431 20,445	25,085 25,103 25,121 25,139
87,45 87,50	0 87,450 0 87,500 0 87,550 0 87,600	21,783 21,798 21,814 21,829	18,779 18,793 18,807 18,821	22,997 23,015 23,033 23,051	90,450 90,500	90,450 90,500 90,550 90,600	22,713 22,728 22,744 22,759	19,619 19,633 19,647 19,661	24,077 24,095 24,113 24,131	93,450 93,500	93,450 93,500 93,550 93,600	23,643 23,658 23,674 23,689	20,459 20,473 20,487 20,501	25,157 25,175 25,193 25,211
87,65 87,70 87,75	0 87,650 0 87,700 0 87,750 0 87,800	21,845 21,860 21,876 21,891	18,835 18,849 18,863 18,877	23,069 23,087 23,105 23,123	90,650 90,700 90,750	90,650 90,700 90,750 90,800		19,675 19,689 19,703 19,717	24,149 24,167 24,185 24,203	93,650 93,700 93,750	93,650 93,700 93,750 93,800	23,705 23,720 23,736 23,751	20,515 20,529 20,543 20,557	25,229 25,247 25,265 25,283
87,85 87,90	0 87,850 0 87,900 0 87,950 0 88,000	21,907 21,922 21,938 21,953	18,891 18,905 18,919 18,933	23,141 23,159 23,177 23,195	90,850	90,850 90,900 90,950 91,000	22,852 22,868	19,731 19,745 19,759 19,773	24,221 24,239 24,257 24,275	93,850 93,900	93,850 93,900 93,950 94,000	23,767 23,782 23,798 23,813	20,571 20,585 20,599 20,613	25,301 25,319 25,337 25,355
88	3,000				91,	000				94,	000			
88,05 88,10	0 88,050 0 88,100 0 88,150 0 88,200	21,969 21,984 22,000 22,015	18,947 18,961 18,975 18,989	23,213 23,231 23,249 23,267	91,050 91,100	91,050 91,100 91,150 91,200	22,914 22,930	19,787 19,801 19,815 19,829	24,293 24,311 24,329 24,347	94,050 94,100	94,050 94,100 94,150 94,200	23,829 23,844 23,860 23,875	20,627 20,641 20,655 20,669	25,373 25,391 25,409 25,427
88,25 88,30	0 88,250 0 88,300 0 88,350 0 88,400	22,031 22,046 22,062 22,077	19,003 19,017 19,031 19,045	23,285 23,303 23,321 23,339	91,250 91,300	91,250 91,300 91,350 91,400	22,976 22,992	19,843 19,857 19,871 19,885	24,365 24,383 24,401 24,419	94,250 94,300 94,350	94,250 94,300 94,350 94,400	23,891 23,906 23,922 23,937	20,683 20,697 20,711 20,725	25,445 25,463 25,481 25,499
88,45 88,50 88,55	0 88,450 0 88,500 0 88,550 0 88,600	22,093 22,108 22,124 22,139	19,059 19,073 19,087 19,101	23,357 23,375 23,393 23,411	91,450 91,500 91,550	91,450 91,500 91,550 91,600	23,038 23,054 23,069	19,899 19,913 19,927 19,941	24,437 24,455 24,473 24,491	94,450 94,500 94,550	94,450 94,500 94,550 94,600	23,953 23,968 23,984 23,999	20,739 20,753 20,767 20,781	25,517 25,535 25,553 25,571
88,65 88,70 88,75	0 88,650 0 88,700 0 88,750 0 88,800	22,155 22,170 22,186 22,201	19,115 19,129 19,143 19,157	23,429 23,447 23,465 23,483	91,650 91,700 91,750	91,650 91,700 91,750 91,800	23,116 23,131	19,955 19,969 19,983 19,997	24,509 24,527 24,545 24,563	94,650 94,700 94,750	94,650 94,700 94,750 94,800	24,015 24,030 24,046 24,061	20,795 20,809 20,823 20,837	25,589 25,607 25,625 25,643
88,85 88,90	0 88,850 0 88,900 0 88,950 0 89,000	22,217 22,232 22,248 22,263	19,171 19,185 19,199 19,213	23,501 23,519 23,537 23,555	91,850 91,900	91,850 91,900 91,950 92,000	23,178	20,011 20,025 20,039 20,053	24,581 24,599 24,617 24,635	94,850 94,900	94,850 94,900 94,950 95,000	24,077 24,092 24,108 24,123	20,851 20,865 20,879 20,893	25,661 25,679 25,697 25,715

#### 2000 Tax Table—Continued

If Form 1040NR, line 38, is—			And you a	are—	If Form 1040NI line 38	R,		And you	are—	If Form 1040NF line 38	₹,		And you a	re—
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		'	Your tax is	<b>S</b> —			'	Your tax is	s—			'	Your tax is	s—
95	,000				97,	000				99,	000			
95,050 95,100	95,050 95,100 95,150 95,200	24,139 24,154 24,170 24,185	20,907 20,921 20,935 20,949	25,733 25,751 25,769 25,787	97,050 97.100	97,050 97,100 97,150 97,200	24,759 24,774 24,790 24,805	21,467 21,481 21,495 21,509	26,453 26,471 26,489 26,507	99,050 99,100	99,050 99,100 99,150 99,200	25,379 25,394 25,410 25,425	22,027 22,041 22,055 22,069	27,173 27,191 27,209 27,227
95,250 95,300	95,250 95,300 95,350 95,400	24,201 24,216 24,232 24,247	20,963 20,977 20,991 21,005	25,805 25,823 25,841 25,859	97,250 97,300	97,250 97,300 97,350 97,400	24,821 24,836 24,852 24,867	21,523 21,537 21,551 21,565	26,525 26,543 26,561 26,579	99,250 99,300	99,250 99,300 99,350 99,400	25,441 25,456 25,472 25,487	22,083 22,097 22,111 22,125	27,245 27,263 27,281 27,299
95,450 95,500	95,450 95,500 95,550 95,600	24,263 24,278 24,294 24,309	21,019 21,033 21,047 21,061	25,877 25,895 25,913 25,931	97,450 97,500	97,450 97,500 97,550 97,600	24,883 24,898 24,914 24,929	21,579 21,593 21,607 21,621	26,597 26,615 26,633 26,651	99,450 99,500	99,450 99,500 99,550 99,600	25,503 25,518 25,534 25,549	22,139 22,153 22,167 22,181	27,317 27,335 27,353 27,371
95,650 95,700	95,650 95,700 95,750 95,800	24,325 24,340 24,356 24,371	21,075 21,089 21,103 21,117	25,949 25,967 25,985 26,003	97,650 97,700	97,650 97,700 97,750 97,800	24,945 24,960 24,976 24,991	21,635 21,649 21,663 21,677	26,669 26,687 26,705 26,723	99,650 99,700	99,650 99,700 99,750 99,800	25,565 25,580 25,596 25,611	22,195 22,209 22,223 22,237	27,389 27,407 27,425 27,443
95,850 95,900	95,850 95,900 95,950 96,000	24,387 24,402 24,418 24,433	21,131 21,145 21,159 21,173	26,021 26,039 26,057 26,075	97,850 97,900	97,850 97,900 97,950 98,000	25,007 25,022 25,038 25,053	21,691 21,705 21,719 21,733	26,741 26,759 26,777 26,795	99,850 99,900	99,850 99,900 99,950 100,000	25,627 25,642 25,658 25,673	22,251 22,265 22,279 22,293	27,461 27,479 27,497 27,515
96	,000				98,	000								
96,050 96,100	96,050 96,100 96,150 96,200	24,449 24,464 24,480 24,495	21,187 21,201 21,215 21,229	26,093 26,111 26,129 26,147	98,050 98,100	98,050 98,100 98,150 98,200	25,069 25,084 25,100 25,115	21,747 21,761 21,775 21,789	26,813 26,831 26,849 26,867					
96,250 96,300	96,250 96,300 96,350 96,400	24,511 24,526 24,542 24,557	21,243 21,257 21,271 21,285	26,165 26,183 26,201 26,219	98,250 98,300	98,250 98,300 98,350 98,400	25,131 25,146 25,162 25,177	21,803 21,817 21,831 21,845	26,885 26,903 26,921 26,939	\$100,000 or over —				
96,450 96,500	96,450 96,500 96,550 96,600	24,573 24,588 24,604 24,619	21,299 21,313 21,327 21,341	26,237 26,255 26,273 26,291	98,450 98,500	98,450 98,500 98,550 98,600	25,193 25,208 25,224 25,239	21,859 21,873 21,887 21,901	26,957 26,975 26,993 27,011	use Tax Rate Schedules on page 31				
96,650 96,700	96,650 96,700 96,750 96,800	24,635 24,650 24,666 24,681	21,355 21,369 21,383 21,397	26,309 26,327 26,345 26,363	98,650 98,700 98,750	98,650 98,700 98,750 98,800	25,255 25,270 25,286 25,301	21,915 21,929 21,943 21,957	27,029 27,047 27,065 27,083		/0	on page	231/	
96,850 96,900	96,850 96,900 96,950 97,000	24,697 24,712 24,728 24,743	21,411 21,425 21,439 21,453	26,381 26,399 26,417 26,435	98,850 98,900	98,850 98,900 98,950 99,000	25,317 25,332 25,348 25,363	21,971 21,985 21,999 22,013	27,101 27,119 27,137 27,155					_

### 2000 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.

Schedule W
<b>Estates or Trusts</b>

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 38, is: Over—	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$1,750	15%	\$0
1,750	4,150	\$262.50 + 28%	1,750
4,150	6,300	934.50 + 31%	4,150
6,300	8,650	1,601.00 + 36%	6,300
8,650		2,447.00 + 39.6%	8,650

#### Schedule X Single Taxpayers

Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—

If the amount on Form 1040NR, line 38, is: Over—	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$26,250	15%	\$0
26,250	63,550	\$3,937.50 + 28%	26,250
63,550	132,600	14,381.50 + 31%	63,550
132,600	288,350	35,787.00 + 36%	132,600
288,350		91,857.00 + 39.6%	288,350

#### Schedule Y

#### **Married Filing Separate Returns**

Use this schedule if you checked Filing Status Box 3, 4, or 5 on Form 1040NR—

If the amount on Form 1040NR, line 38, is:	But not	Enter on Form 1040NR, line 39	of the amount
Over—	over—		over—
\$0	\$21,925	15%	\$0
21,925	52,975	\$3,228.75 + 28%	21,925
52,975	80,725	11,982.75 + 31%	52,975
80,725	144,175	20,585.25 + 36%	80,725
144,175		43,427.25 + 39.6%	144,175

#### Schedule Z

#### **Qualifying Widows and Widowers**

Use this schedule if you checked Filing Status Box 6 on Form 1040NR—

If the amount on Form 1040NR, line 38, is: Over—	But not over—	Enter on Form 1040NR, line 39	of the amount over—
\$0	\$43,850	15%	\$0
43,850	105,950	\$6,577.50 + 28%	43,850
105,950	161,450	23,965.50 + 31%	105,950
161,450	288,350	41,170.50 + 36%	161,450
288,350		86,854.50 + 39.6%	288,350

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