

2003



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions



For details on these and other changes for 2003 and 2004, see **Pub. 553**.

What's New for 2003?

Tax Rates Reduced. The tax rates of 27%, 30%, 35%, and 38.6% have been reduced to 25%, 28%, 33%, and 35%, respectively. The 10% tax rate applies to the first \$7,000 of taxable income (the first \$14,000 of taxable income if qualifying widow(er)). These changes are reflected in the Tax Table that begins on page 29 and the Tax Rate Schedules on page 41.

Married People—Increased Tax Benefit. For married taxpayers filing a separate return, the income subject to the 15% tax bracket has been expanded to cover the same income range as that of single filers. This change is reflected in the Tax Table that begins on page 29 and the Tax Rate Schedules on page 41.

Qualifying Widow(er)—Increased Tax Benefit. The 15% tax bracket has been expanded to cover twice the income range as that of single filers. This change is reflected in the Tax Table that begins on page 29 and the Tax Rate Schedules on page 41.

Child Tax Credits Increased. You may be able to take credits of up to \$1,000 for each qualifying child. But, you must reduce your credits by any advance child tax credit payment you received in 2003 (see **Advance Child Tax Credit Payment** below). For more details, see the instructions for line 45 on page 18.

Advance Child Tax Credit Payment. You must reduce your 2003 child tax credits by any advance child tax credit payment you received in 2003. Enter the amount of any advance payment you received (before offset) on line 2 of your **Child Tax Credit Worksheet**. The amount of your advance payment (before offset) is shown on Notice 1319. This notice was mailed to you in 2003. If you do not have this notice,

you can check the amount of your advance payment (before offset) on the IRS website at www.irs.gov or call us at 1-800-829-1040. For details on offsets, see **Refund Offset** on page 20.

If you received an advance payment but did not have a qualifying child for 2003 (see the instructions for line 7c, column (4) on page 8), you do not have to pay back the amount you received. **Do not** enter the amount of your advance payment on your return. If you filed a joint return for 2002, but for 2003 you are not filing a joint return, you are considered to have received one-half of the advance payment.

Dividends—New Tax Rate. The maximum tax rate for qualified dividends is 15% (generally 5% for people whose other income is taxed at the 10% or 15% rate). See the instructions for line 10b on page 10. Use **Schedule D** or the **Qualified Dividends and Capital Gain Tax Worksheet**, whichever applies, to figure your tax. See the instructions for line 39 on page 16.

Capital Gains—Maximum Tax Rate Reduced. The maximum tax rate for most net capital gain taken into account after May 5, 2003, has been reduced to 15% (generally, 5% for people whose other income is taxed at the 10% or 15% rate). Use **Schedule D** or the **Qualified Dividends and Capital Gain Tax Worksheet**, on page 17, whichever applies, to figure your tax. See the instructions for line 39 on page 16.

Alternative Minimum Tax—Exemption Amount Increased. The alternative minimum tax exemption amount has increased to \$40,250 (\$58,000 if qualifying widow(er); \$29,000 if married filing separately).

Archer MSA Deduction. Archer MSA deductions are now reported on Form 1040NR, line 32. See the instructions for line 32 on page 15.

Child and Dependent Care Credit Increased. You may be able to take a credit of up to \$1,050 for the expenses you paid for the care of one qualifying person; \$2,100 if you paid for the care of two or more qualifying persons. See

the Instructions for **Form 2441** for details.

Self-Employed Health Insurance Deduction. You may be able to deduct up to 100% of your health insurance expenses. See the instructions for line 28 beginning on page 14.

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 2003 modified AGI is less than \$50,000 (\$70,000 if qualifying widow(er)). See the instructions for line 25 on page 14.

Standard Mileage Rate. The 2003 rate for business use of your vehicle is 36 cents a mile.

Third Party Designee. A third party designee can ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can be revoked. See page 22.

What To Look for in 2004

Certain Credits No Longer Allowed Against Alternative Minimum Tax (AMT). The credit for child and dependent care expenses, mortgage interest credit, and District of Columbia first-time homebuyer credit will no longer be allowed against AMT. However, the child tax credit, adoption credit, and credit for qualified retirement savings contributions will still be allowed against your AMT.

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 2004 modified AGI is less than \$55,000 (\$75,000 if qualifying widow(er)).

Standard Mileage Rate. The 2004 rate for business use of your vehicle is 37½ cents a mile. The 2004 rate for use of your vehicle to move is 14 cents a mile.

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. 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 from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see **Taxpayer Assistance** on page 27 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 2003. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2003. See **First-Year Choice** in Pub. 519 for details.

You are generally considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you may still be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You may download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site.

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 2003.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2003. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2003 and
2. 183 days during the period 2003, 2002, and 2001, counting all the days of physical presence in 2003, but only $\frac{1}{3}$ the number of days of presence in 2002 and only $\frac{1}{6}$ the number of days in 2001.

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

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside of the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that develops while you are in the United States.
- Days you are an exempt individual (defined below).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

- Foreign-government-related individual,

- Teacher or trainee,
- Student, or
- 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.*

See Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2003,
- Establish that during 2003 you had a tax home in a foreign country, and
- Establish that during 2003 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.

See Pub. 519 for more information.

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 2003. You must file even if—

- None of your income came from a trade or business conducted in the United States,
- You have no U.S. source income, or
- Your income is exempt from U.S. tax.

However, if you have no gross income for 2003, 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 73a through 82 on page 4 of Form 1040NR).

2. You were a nonresident alien **not** engaged in a trade or business in the United States during 2003 and:

- You received income from U.S. sources that is reportable on lines 73a through 82 and
- Not all of the U.S. tax that you owe was withheld from that 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 at the end of 2003, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$7,500, 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 details, see Form 8814.



A child born on January 1, 1990, is considered to be age 14 at the end of 2003. Do not use Form 8814 for such a child.

Filing a deceased person's return.

The personal representative must file the return for a deceased person who was required to file a return for 2003. 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 Claiming 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. John is a nonresident alien individual. The only U.S. source income he received during the year was dividend income from U.S. stocks. The dividend income was reported to him on Form(s) 1042-S. On one of the dividend

payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). John is eligible to use the simplified procedure.

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

Page 1. Enter your name, identifying number (defined on page 7), country of citizenship, and all address information requested at the top of page 1. Leave the rest of page 1 blank.

Page 4, lines 73a through 82. 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. Mary is a nonresident alien individual. The only U.S. source income she received during the year was as follows:

- 4 dividend payments
- 12 interest payments

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

Note: *Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 82 and show the amount in column (e).*

Line 83. 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 73a through 82.

Lines 84 through 86. 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 51 and 56. Enter your total income tax liability.

Lines 64 and 67. Enter the total amount of U.S. tax withheld (from line 83).

Lines 68 and 69a. Enter the difference between line 56 and line 67. This is your total refund.

Signature. You must sign and date your tax return. See **Reminders** on page 26.

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 qualifies

as a redemption of stock under section 302, you must attach a statement that describes the transaction and presents the facts necessary to establish that the payment was (a) a complete redemption, (b) a disproportionate redemption, or (c) not essentially equivalent to a dividend.

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2003 calendar year is due by April 15, 2004.

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 2003 calendar year is due by June 15, 2004.

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 September 2002. 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, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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:

- 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 2003. 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 the specific treaty.

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

Most dual-status years are the years of arrival or departure. Before you

arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

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

What and Where to File for a Dual-Status Year

If you were a U.S. **resident** on the last day of the tax year, file Form 1040. 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 7).

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 6.

Income Subject to Tax for Dual-Status Year

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

Income you received as a dual-status taxpayer from sources

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You may not take the standard deduction.

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

Joint return. You may not file a joint return unless you elect to be taxed as a resident alien (see page 4) in lieu of these dual-status taxpayer rules.

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.

Tax credits. You may not take the earned income credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see page 4) in lieu of these dual-status taxpayer rules. For information on other credits, see Chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Year

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

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined 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 and you are filing Form 1040, include the tax on the noneffectively connected income in the total on Form 1040, line 60. To the left of line 60 write "Tax from Form 1040NR" and the amount.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D (Form 1040), Schedule J (Form 1040), or Form 8615 on line 39 and the tax on the noneffectively connected income on line 51.

Credit for taxes paid. 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 61. Enter amounts from the attached statement (Form 1040NR, lines 57, 64, 65a, 65b, 66a, and 66b) to the right of line 61 and identify and include in the amount on line 61.

When filing Form 1040NR, show the total tax withheld on lines 57, 64, 65a, 65b, 66a, and 66b. Enter the amount from the attached statement (Form 1040, line 61) to the left of line 57 and identify and include in the amount on line 57.

2. Estimated tax paid with **Form 1040-ES** or **Form 1040-ES (NR)**.

3. Tax paid with **Form 1040-C** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 68. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040NR

Community Income

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

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

See **Pub. 555** for more details.

Kinds of Income

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

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

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR. Pub. 519 describes this income more fully.

Note: Use line 54 to report the 4% tax on U.S. source gross transportation income.

3. Income exempt from U.S. tax. Complete items L and/or 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 (see Pub. 519 for definition) is taxed as if the gain or loss were effectively connected with the conduct of a U.S. trade or business. 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 14a. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 40.

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 located in the United States and held for the production of income and to all income from any interest in such property. This includes:

- Gains from the sale or exchange of such property or an interest therein.
- Gains on the disposal of timber, coal, or iron ore with a retained economic interest.
- Rents 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 of your real property, or any interest in real property, located in the United States (including location). Give the legal identification of U.S. timber, coal, or iron ore in which you have an interest.
3. The extent of your ownership in the real property.
4. A description of any substantial improvements to the property.
5. Your income from the property.
6. The dates you owned the property.
7. Whether the election is under section 871(d) or a tax treaty.
8. Details of any previous elections and revocations of the real property election.

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 an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see Pub. 519.

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 **(a)** 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 **(b)** 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 the chart below).

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. You can find Notice 97-19 on page 40 of Internal Revenue Bulletin 1997-10 at www.irs.gov/pub/irs-irbs/irb97-10.pdf. You can find Notice 98-34 on page 30 of Internal Revenue Bulletin 1998-27 at www.irs.gov/pub/irs-irbs/irb98-27.pdf.

If the rules of section 877 apply to you, **check the "Yes" box in item P on page 5 of the form.** You are subject to tax on U.S. source income and gains on either **(a)** a net basis at the graduated rates applicable to individuals with allowable deductions or **(b)** a gross basis at a rate of 30% under the rules of section 871(a). See page 24 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

Inflation-Adjusted Amounts for Expatriation Actions After 1996

IF you expatriated during ...	THEN, the rules outlined on this page apply if ...	
	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
2001	116,000	580,000
2002	120,000	599,000
2003	122,000	608,000

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 an annual information 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) 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 2003 taxable year is later adjusted. See section 874(a).

See Notice 97-19, Section VII, for additional information.

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 **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 or, if in the United States, you may call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have and are not eligible to get an SSN, you must **apply for an individual taxpayer identification number (ITIN)**. For details on how to do so, see **Form W-7** and its instructions. It usually takes about 4-6 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return. If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN.

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 2003, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2003.

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 you are a married 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 of the cost to keep up your home in 2003.

3. You lived apart from your spouse during the last 6 months of 2003.

4. Your home was the main home of your child, stepchild, foster child, or adopted child for more than half of 2003.

5. You are able to claim a dependency exemption for the child 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 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 2001 or 2002 and you did not remarry in 2003.

3. You have a child, stepchild, adopted child, or foster child for whom you can claim a dependency exemption.

4. This child lived in your home for all of 2003. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

5. You paid over half of 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 were entitled to file 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 beginning on page 15.

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 2003.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2003. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she must apply for an ITIN. See **Identifying number** on page 7 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 Northern Mariana Islander who chose to be a U.S. national) 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. Be sure to complete item I on page 5 of the form. 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 2003.

You can take an exemption for each of your dependents. If you have **more than four** dependents, attach a statement to your return with the required information.

Children Who Did Not Live With You Due to Divorce or Separation. If you checked filing status box 1 or 3 and are claiming as a dependent a child who did not live with you under the rules explained in **Pub. 501** for children of divorced or separated parents, attach **Form 8332** or similar statement to your return. But see the **Exception** below.

If your divorce decree or separation agreement went into effect after 1984, you may attach certain pages from the decree or agreement instead of Form 8332. To be able to do this, the decree or agreement must state:

1. You can claim the child as your dependent without regard to any condition, such as payment of support, **and**
2. The other parent will not claim the child as a dependent, **and**
3. The years for which the claim is released.

Attach the following pages from the decree or agreement:

- Cover page (including the other parent's SSN on that page), **and**
- The pages that include all of the information identified in **1** through **3** above, **and**
- Signature page with the other parent's signature and date of agreement.

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."

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.



TIP For details on how your dependent can get an identifying number, see **Identifying number** on page 7.

If your dependent child was born and died in 2003 and you do not have an identifying number for the child, you may 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 45 and the additional child tax credit on line 60.

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 2003, **and**
- Is your **(a)** son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild); **(b)** brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew), whom you cared for as you would your own child; or **(c)** foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child), **and**
- Is a U.S. citizen or resident alien.

An **adopted child** is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if the adoption is not final. An authorized placement agency includes any person or court authorized by state law to place children for legal adoption.

Rounding Off to Whole Dollars

You may round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Income Effectively Connected With U.S. Trade or Business

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 on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete item M on page 5 of Form 1040NR.

Also include on line 8:

- **Wages received as a household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2003. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.
- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. 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 52 on page 19.

- **Dependent care benefits**, which should be shown in box 10 of your Form(s) W-2. 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 12 of your Form(s) W-2 with code **T**. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2003. See the Instructions for Form 8839 to find out if you may exclude part or all of the benefits.

- **Excess salary deferrals.** The amount deferred should be shown in box 12 of your Form W-2 and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2003 under **all** plans was more than \$12,000 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is increased to \$15,000 for section 403(b) plans, if you qualify for the 15-year rule in **Pub. 571**.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

Catch-up contributions. If you were age 50 or older at the end of 2003, your employer may have allowed an additional deferral of up to \$2,000 (\$1,000 for SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

- **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 payments 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 (a) excess salary deferrals plus earnings and (b) excess contributions plus earnings to a retirement plan. But do not include distributions from an IRA* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.

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

Missing or Incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than February 2, 2004. If you do not receive it by early February, 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 and the withholding agent did not withhold tax on the payment. See **Pub. 901** for a quick reference guide to the provisions of U.S. tax treaties. In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt to a nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2003 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 2003 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. **Do not** include interest earned on your IRA or Coverdell education savings account. Also do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.

Line 10a—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 14a on page 11.

Nontaxable Distributions. Some distributions are nontaxable because they are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on 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 10b—Qualified dividends. Enter your total qualified dividends on line 10b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of your Form(s) 1099-DIV. See **Pub. 550** for the definition of **qualified dividends** if you received dividends not reported on Form 1099-DIV.

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

- Dividends you received as a nominee. See Chapter 1 in Pub. 550.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples below.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 1, 2003. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 9, 2003. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 4, 2003. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 2, 2003, through August 4, 2003). The 121-day period began on May 10, 2003 (60 days before the ex-dividend date), and ended on September 7, 2003. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought

the stock on July 8, 2003 (the day before the ex-dividend date), and you sold the stock on September 9, 2003. You held the stock for 63 days (from July 9, 2003, through September 9, 2003). The \$500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 9, 2003, through September 7, 2003).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 1, 2003. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 9, 2003. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 4, 2003. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Be sure you use Schedule D or the Qualified Dividends and Capital Gain Tax Worksheet, whichever applies, to figure your tax. Your tax may be less. See the instructions for line 39 on page 16 for details.

Line 11—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2003, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2003 estimated state or local income tax, the amount applied is treated as received in 2003.

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 (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

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

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

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

For more information about scholarships and fellowships in general, see **Pub. 970**.

Example 1. You are a citizen of a country that **has not** negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2003 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	<u>\$35,000</u>

The Form 1042-S you received from ABC University for 2003 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR:

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 31. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude any of the section 117 amounts on line 31.
- Include on line 57 the \$1,260 shown in box 7 of Form 1042-S.

Example 2. The facts are the same as in **Example 1** except that you are a citizen of a country that **has** negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because

ABC University is a nonprofit educational organization.

Note: Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M on page 26 for details.

When completing Form 1040NR:

- Be sure you have entered your home country and permanent address in the space provided on page 1.
- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 31. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 31.
- Include on line 57 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item M on page 5.

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. 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 14a—Capital gain or (loss). If you had effectively connected capital gains or losses, including any effectively connected **capital gain distributions**, 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 14a.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14a of Form 1040NR. See **Dispositions of U.S. Real Property Interests** on page 6.

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

- The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions from box 2a of **Form(s) 1099-DIV** or substitute statements and

post-May 5 capital gain distributions from box 2b.

- None of the Forms 1099-DIV or substitute statements have an amount in box 2c (qualified 5-year gain), box 2d (unrecaptured section 1250 gain), box 2e (section 1202 gain), or box 2f (collectibles (28%) gain).

If both of the above apply, enter your effectively connected capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 14a and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 14a only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See Chapter 1 of Pub. 550 for filing requirements for Forms 1099-DIV and 1096.



*If you do not have to file Schedule D, be sure you use the **Qualified Dividends and Capital Gain Tax Worksheet** on page 17 to figure your tax. Your tax may be less if you use this worksheet.*

Line 14b—Post-May 5 capital gain distributions. If you checked the box on line 14a because you are not required to file Schedule D, enter your total post-May 5 capital gain distributions on line 14b. This amount should be shown in box 2b of your **Form(s) 1099-DIV** or substitute statements. Reduce your total post-May 5 capital gain distributions by any post-May 5 capital gain distributions you received as a nominee (see the instructions for line 14a).

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

Lines 16a and 16b—IRA distributions. You should receive a **Form 1099-R** showing the amount of any 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, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 16a blank and enter the total distribution on line 16b.

Exception 1. Enter the total distribution on line 16a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA), or
- SEP or SIMPLE IRA to a traditional IRA.

Also, put “Rollover” next to line 16b. If the total distribution was rolled over, enter zero on line 16b. If the total distribution was not rolled over, enter the part not rolled over on line 16b unless **Exception 2** applies to the part not rolled over.

If you rolled over the distribution **(a)** in 2004 or **(b)** from an IRA into a qualified plan (other than an IRA), attach a statement explaining what you did.

Exception 2. If **any** of the following apply, enter the total distribution on line 16a and use **Form 8606** and its instructions to figure the amount to enter on line 16b.

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2003 or an earlier year. If you made nondeductible contributions to these IRAs for 2003, also see **Pub. 590**.
- You received a distribution from a Roth IRA. But if either **1** or **2** below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code **T** is shown in box 7 of your Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 1998.

2. Distribution code **Q** is shown in box 7 of your Form 1099-R.

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2003.
- You had a 2002 or 2003 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2003.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Note: If you received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 16b. Enter the total amount of those distributions on line 16a.



*You may have to pay an additional tax if **(a)** you received an early distribution from your IRA and the total was not rolled over or **(b)** you were born before July 1, 1932, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 53 on page 19 for details.*

Lines 17a and 17b—Pensions and annuities. Use lines 17a and 17b to report effectively connected pension

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

Before you begin: If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, see Pub. 939 to find out if you are entitled to a death benefit exclusion of up to \$5,000. If you are, include the exclusion in the amount entered on line 2 below.

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 2003 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2003. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
3. Enter the appropriate number from **Table 1** below.
But if your annuity starting date was **after 1997** and the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** _____
4. Divide line 2 by line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before 1987**, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986 **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R **9.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 13) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 13) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

and annuity payments you received. You should receive a **Form 1099-R** showing the amount you received. For details on rollovers and lump-sum distributions, see page 13. But if this income is not effectively connected with

your U.S. trade or business, report it on line 79.

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

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

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

Some annuities are tax-exempt. See Chapter 3 of Pub. 519.

Note: If you perform services in the United States, your income is generally effectively connected with the conduct of a U.S. trade or business. (See section 864 and Regulations section 1.864-2 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected 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 **(a)** you did not contribute to the cost (defined on page 13) of your pension or annuity or **(b)** you got your entire cost back tax free before 2003.

If you received a **Form RRB-1099-R**, see **Pub. 575** for information on how to report your benefits.

Partially Taxable Pensions and Annuities. Enter the total pension or annuity payments you received in 2003 on line 17a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in **Pub. 939** to figure the taxable part to enter on line 17b. But if your annuity starting date (defined below) was **after** July 1, 1986, see **Simplified Method** below to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$90 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.

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. You **must** use the Simplified Method if **(a)** your annuity starting date (defined above) was **after** July 1, 1986, and you used this method last year to figure the taxable part or **(b)** your annuity starting date was **after**

November 18, 1996, and **both** of the following apply.

- The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 12 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.

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

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. 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 53 on page 19.

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



TIP You may be able to pay less tax on the distribution if you were born before January 2, 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 January 2, 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 2003.

If you received an overpayment of unemployment compensation in 2003 and you repaid any of it in 2003, 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 2003, 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 Income in Pub. 525**.

Taxable distributions from a Coverdell education savings account (ESA). Distributions from a Coverdell ESA may be taxable if (a) they are more than the qualified education expenses of the designated beneficiary in 2003 and (b) they were not included in a qualified rollover. See Pub. 970. Include these taxable distributions on line 21.



CAUTION You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA. See the Instructions for **Form 5329**.

Qualified tuition program earnings. You must generally include

this type of income on line 21. However, you may be able to exclude part or all of the earnings from income if (a) the qualified tuition program was established and maintained by a state (or agency or instrumentality of the state) and (b) any part of the distribution was used to pay qualified higher education expenses. Also, you may be able to exclude part or all of the earnings from income if they were included in a qualified rollover. See Pub. 970.



CAUTION You may have to pay an additional tax if you received qualified tuition program earnings that are included on line 21. See the Instructions for **Form 5329**.

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

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2003, you can deduct up to \$250 of qualified expenses you paid in 2003. An **eligible educator** is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses **do not** include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

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

Student Loan Interest Deduction Worksheet—Line 26
(keep for your records)

Before you begin:

- Complete Form 1040NR, lines 27 through 31, if they apply to you.
- Figure any amount to be entered on the dotted line next to line 32 (see the instructions for line 32 on page 15).
- See the instructions for line 26 on this page.

1. Enter the total interest you paid in 2003 on qualified student loans (defined below). **Do not** enter more than \$2,500 1. _____
2. Enter the amount from Form 1040NR, line 23 2. _____
3. Enter the total of the amounts from Form 1040NR, line 24, line 25, and lines 27 through 31, plus any amount you entered on the dotted line next to line 32 3. _____
4. Subtract line 3 from line 2 4. _____
5. Is line 4 more than \$50,000?
 No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 Yes. Subtract \$50,000 from line 4 5. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 6. _____
7. Multiply line 1 by line 6 7. _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 26. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) 8. _____

Line 25—IRA deduction.

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2003, you **must** report them on **Form 8606**.*

If you made contributions to a traditional IRA for 2003, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by June 1, 2004, that shows all contributions to your traditional IRA for 2003.

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

If you were covered by a retirement plan and you file **Form 8815** or you exclude employer-provided adoption

benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Special rule for married individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 2003.

See **Pub. 590** for more details.

Line 26—Student loan interest deduction. You may take this deduction **only** if **all four** of the following apply.

- You paid interest in 2003 on a qualified student loan (see below).
- You checked filing status box 1, 2, or 6.
- Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2003 tax return.

Use the worksheet on this page to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see below). However, a loan is not a qualified student loan if **(a)** any of the proceeds were used for other

purposes or **(b)** the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970**.

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

- Employer-provided educational assistance benefits that are not included in box 1 of your Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from **Form 8815**.
- Nontaxable qualified state tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

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

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

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

Line 27—Moving expenses.

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

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

Line 28—Self-employed health insurance deduction. If you were self-employed and had a net profit for the year, you may be able to deduct the

amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2003, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see **Pub. 535**.

Note: *If, during 2003, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include any health coverage tax credit advance payments shown in box 1 of Form 1099-H. Also, subtract the amount shown on line 4 of Form 8885 (reduced by any advance payments shown on line 6 of that form) from the total insurance premiums you paid.*

If you qualify to take the deduction, use the worksheet on this page to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the worksheet below to find out how to figure your deduction if **either** of the following applies.

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

Line 29—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560** or, if you were a minister, **Pub. 517**.

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

Line 31—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), **but only to the extent the amounts are included on line 12**. See the examples in the instructions for line 12 on page 10.

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

- Archer MSA deduction (see **Form 8853**). Identify as "MSA."
- Deduction for clean-fuel vehicles (see **Pub. 535**). Identify as "Clean-Fuel."
- Performing-arts-related expenses (see **Form 2106** or **2106-EZ**). Identify as "QPA."
- Reforestation amortization (see **Pub. 535**). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see **Pub. 525**). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see **Pub. 517**). Identify as "403(b)."

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 **Form 1045** and its instructions for details.

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

Line 35—Itemized deductions. Enter the total itemized deductions from

line 17 of Schedule A on page 3 of the form.

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.

Individuals. If you are a nonresident alien individual, multiply \$3,050 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. You must also complete item I on page 5 of the form. (For details, see **Pub. 519**.) But use the worksheet on page 16 to figure the amount, if any, to enter on line 37 if your adjusted gross income from line 34 is more than \$139,500 if you checked filing status box 1 or 2; \$104,625 if you checked filing status box 3, 4, or 5; \$209,250 if you checked filing status box 6.

Estates. If you are filing for an estate, enter \$600 on line 37.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 37. If you are filing for a **qualified disability trust** (defined in section 642(b)(2)(C)(ii)), enter \$3,050 on line 37. **But** if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$139,500, use the

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

Before you begin:

- Complete Form 1040NR, line 29, if it applies to you.
- If, during 2003, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the **Note** in the first column above.
- Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2003 for health insurance coverage established under your business for 2003 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan . . . 1. _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 29 2. _____
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040NR, line 28 3. _____

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

worksheet on page 16 to figure the amount to enter on line 37. If you are filing for any other trust, enter \$100 on line 37.



A qualified disability trust must enter "Section 642(b)(2)(C)" on the dotted line next to line 37.

Line 39—Tax. Use one of the following methods to figure your tax. Also, include in the total on line 39 any tax from **Forms 8814** and **4972**. Be sure to check the appropriate box(es).

Tax Table or Tax Rate Schedules. If you are filing for an estate or trust, use the Tax Rate Schedules on page 41.

Individuals. If your taxable income (line 38) is less than \$100,000, you **must** use the Tax Table, which starts on page 29, 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, use the Tax Rate Schedules on page 41.

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

- You are required to figure your tax using **Form 8615, Schedule D (Form 1040)**, or the **Qualified Dividends and Capital Gain Tax Worksheet** on page 17.
- You use **Schedule J (Form 1040)** (for farm income) to figure your tax.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 at the end of 2003, and who had more than \$1,500 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, 2003, do not use Form 8615 to figure the child's tax.

Also, a child born on January 1, 1990, is considered to be age 14 at the end of 2003. **Do not** use Form 8615 for such a child.

Schedule D (Form 1040). Use Part IV of Schedule D to figure your tax if you are required to file Schedule D **and** (a) you had a net capital gain (both lines 16 and 17a of Schedule D are gains) or (b) you have qualified dividends on Form 1040NR, line 10b.

Qualified Dividends and Capital Gain Tax Worksheet. If you received qualified dividends or capital gain distributions but you are not required to file Schedule D (Form 1040), use the worksheet on page 17 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, see **Schedule I (Form 1041)** and its instructions to find out if you owe this tax.

If you have any of the adjustments or preferences from the list 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.

- \$40,250 if you checked filing status box 1 or 2.
- \$29,000 if you checked filing status box 3, 4, or 5.
- \$58,000 if you checked filing status box 6.

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

- Adjustments and Preferences:**
- Accelerated depreciation.
 - 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.
 - Intangible drilling, circulation, research, experimental, or mining costs.
 - Amortization of pollution-control facilities or depletion.
 - Income or (loss) from tax-shelter farm activities or passive activities.
 - Income from long-term contracts not figured using the percentage-of-completion method.

Deduction for Exemptions Worksheet—Line 37

See the instructions for line 37 on page 15.
(keep for your records)

Caution: If you are filing for a qualified disability trust (on page 15), use this worksheet only if the trust's modified AGI* is more than \$139,500. Also, skip line 1, enter \$3,050 on line 2, enter the trust's modified AGI on line 3, and enter \$139,500 on line 4.

1. Is the amount on Form 1040NR, line 34, more than the amount shown on line 4 below for your filing status?
 No. Stop. Multiply \$3,050 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 37.
 Yes. Go to line 2.
2. Multiply \$3,050 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____
3. Enter the amount from Form 1040NR, line 34 . . . **3.** _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$139,500
 - Box 3, 4, or 5, enter \$104,625
 - Box 6, enter \$209,250 **4.** _____
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5), **stop here.** You **cannot** take a deduction for exemptions. **5.** _____
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, 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 **7.** _____
8. Multiply line 2 by line 7 **8.** _____
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 37 **9.** _____

*Figure the trust's modified AGI by applying section 67(e) without regard to section 642(b).

- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.



Form 6251 should be filled in for a child who was under age 14 at the end of 2003 if the child's adjusted gross income from Form 1040NR, line 34, exceeds the child's earned income by more than \$5,600.

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 6) and
2. Have paid or owe foreign tax on that income.

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

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

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

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

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

If you meet all six requirements, enter on line 42 the **smaller** of your total foreign taxes or the amount on Form 1040NR, line 39. If you do not meet all six 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 or spouse who could not care for himself or herself. For details, see the Instructions for **Form 2441**.

Qualified Dividends and Capital Gain Tax Worksheet—Line 39 (keep for your records)

Before you begin:

- Be sure you do not have to file Schedule D (Form 1040) (see the instructions for Form 1040NR, line 14a, on page 11).
- If you have capital gain distributions, be sure you checked the box on line 14a of Form 1040NR.

1. Enter the amount from Form 1040NR, line 38	1. _____
2. Enter the amount from Form 1040NR, line 10b	2. _____
3. Enter the amount from Form 1040NR, line 14a	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. _____
6. Enter the smaller of:	
• The amount on line 1 or	
• \$28,400 if you checked filing status box 1, 2, 3, 4, or 5; or	
\$56,800 if you checked filing status box 6	6. _____
7. Is the amount on line 5 equal to or more than the amount on line 6?	
<input type="checkbox"/> Yes. Skip lines 7 through 13; go to line 14 and check the "No" box.	
<input type="checkbox"/> No. Enter the amount from line 5	7. _____
8. Subtract line 7 from line 6	8. _____
9. Add Form 1040NR, line 14b, and line 2 above	9. _____
10. Enter the smaller of line 8 or line 9	10. _____
11. Multiply line 10 by 5% (.05)	11. _____
12. Subtract line 10 from line 8, if zero or less, go to line 14	12. _____
13. Multiply line 12 by 10% (.10)	13. _____
14. Are the amounts on lines 4 and 8 the same?	
<input type="checkbox"/> Yes. Skip lines 14 through 23; go to line 24.	
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4	14. _____
15. Enter the amount from line 8 (if line 8 is blank, enter -0-)	15. _____
16. Subtract line 15 from line 14	16. _____
17. Add Form 1040NR, line 14b and line 2 above	17. _____
18. Enter the amount from line 10 (if line 10 is blank, enter -0-)	18. _____
19. Subtract line 18 from line 17	19. _____
20. Enter the smaller of line 16 or line 19	20. _____
21. Multiply line 20 by 15% (.15)	21. _____
22. Subtract line 20 from line 16. If zero, go to line 24.	22. _____
23. Multiply line 22 by 20% (.20)	23. _____
24. Figure the tax on the amount on line 5. Use the Tax Table or Tax Rate Schedules, whichever applies . . .	24. _____
25. Add lines 11, 13, 21, 23, and 24	25. _____
26. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies . . .	26. _____
27. Tax on all taxable income. Enter the smaller of line 25 or line 26 here and on Form 1040NR, line 39 . .	27. _____

Who Must Use Pub. 972

1. Is the amount on Form 1040NR, line 34, more than the amount shown below for your filing status?
 - Filing status 1, 2, or 6—\$75,000
 - Filing status 3, 4, or 5—\$55,000
 - No.** Go to line 2.
 - Yes. Stop.** You must use Pub. 972 to figure your credit.
2. Are you claiming any of the following credits?
 - Adoption credit, Form 8839 (see the instructions for Form 1040NR, line 46, on page 19)
 - Mortgage interest credit, Form 8396 (see the instructions for Form 1040NR, line 47, on page 19)
 - District of Columbia first-time homebuyer credit, Form 8859
 - No.** Use the worksheet below to figure your child tax credit.
 - Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

- Was **under age 17** at the end of 2003, **and**
- Is your **(a)** son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild); **(b)** brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew), whom you cared for as you would your own child; or **(c)** foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child), **and**
- Is a U.S. citizen or resident alien.

An **adopted child** is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if the adoption is not final. An authorized placement agency includes any person or court authorized by state law to place children for legal adoption.

Advance Child Tax Credit Payment. You must reduce your 2003 child tax

Line 44—Retirement savings contributions credit. You may be able to take this credit if you made **(a)** contributions to a traditional or Roth IRA, **(b)** elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, **(c)** voluntary employee contributions to a qualified retirement plan (including the Federal Thrift Savings Plan), or **(d)** contributions to a 501(c)(18)(D) plan.

However, you **cannot** take the credit if **either** of the following applies.

- The amount on Form 1040NR, line 34, is more than \$25,000.
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1986, **(b)** is claimed as a dependent on someone else's 2003 tax return, or **(c)** was a **student** (defined below).

You were a **student** if during any 5 months of 2003 you:

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

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

For more details, see Form 8880.

Line 45—Child tax credit. This credit is for people who have a qualifying child as defined below. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 43.

Important: Make sure you checked the box in column (4) of line 7c on Form 1040NR for each qualifying child.

How Do You Figure the Credit? Answer the questions in the **Who Must Use Pub. 972** chart on this page to see if you may use the **Child Tax Credit Worksheet** on this page or if you must use **Pub. 972**.

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**

Child Tax Credit Worksheet—Line 45
(keep for your records)

Before you begin: If you received (before offset) an advance child tax credit payment, see **Advance Child Tax Credit Payment** above.



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2003 and meet the other requirements listed in the instructions for line 45 on this page.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 in **Who Must Use Pub. 972** above. Instead, use Pub. 972.

1. Number of qualifying children: _____ X \$1,000.
Enter the result **1.** _____
 2. Enter the amount, if any, of your advance child tax credit payment (before offset) **2.** _____
 3. Is line 1 less than or equal to line 2?
 Yes. STOP. You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.
 No. Subtract line 2 from line 1 **3.** _____
 4. Enter the amount from Form 1040NR, line 41 **4.** _____
 5. Enter the total of the amounts from Form 1040NR, lines 42 through 44 **5.** _____
 6. Are the amounts on lines 4 and 5 the same?
 Yes. STOP. You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Subtract line 5 from line 4 **6.** _____
 7. Is the amount on line 3 more than the amount on line 6?
 Yes. Enter the amount from line 6. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Enter the amount from line 3 **7.** _____
- This is your child tax credit.** Enter this amount on Form 1040NR, line 45.

TIP: You may be able to take the **additional child tax credit** on Form 1040NR, line 60, if you answered "Yes" on line 6 or 7 above.

- First, complete your Form 1040NR through line 59.
- Then, use Form 8812 to figure any additional child tax credit.

credits by any advance child tax credit payment you received in 2003. Enter the amount of any advance payment you received (before offset) on line 2 of your Child Tax Credit Worksheet. The amount of your advance payment (before offset) is shown on **Notice 1319**. This notice was mailed to you in 2003. If you do not have this notice, you can check the amount of your advance payment (before offset) on the IRS website at www.irs.gov or call us at **1-800-829-1040**. For details on offsets, see **Refund Offset** on page 20.

If you filed a joint return for 2002, you are considered to have received one-half of the advance payment.

If you received an advance payment but did not have a qualifying child for 2003, you do not have to pay back the amount you received. Do not enter the amount of your advance payment on your return.

Line 46—Adoption credit. You may be able to take this credit if either of the following applies.

- You paid expenses to adopt a child.
- You adopted a child with special needs and the adoption became final in 2003. See the Instructions for Form 8839 for details.

Line 47. Include the following credits on line 47 and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- District of Columbia first-time homebuyer credit, see **Form 8859**.

Line 48—Other credits. Include the following credits on line 48 and check the appropriate box(es). If box **c** is checked, also enter the form number, if applicable. To find out if you can take the credit, see the form or publication indicated.

- 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 2003, 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 and renewal community employment credit. See **Form 8844**.
- New York Liberty Zone business employee credit. See **Form 8884**.
- Nonconventional source fuel credit. If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take this credit. Attach a schedule showing how you figured the credit. Check box **c** and

enter "FNS" on the line to the right of box **c**.

Other Taxes

Line 52—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 (RTTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 show allocated tips that you are including in your income on Form 1040NR, line 8.

To figure the tax, use **Form 4137**. To pay the RTTA tax, contact your employer. Your employer will figure and collect the tax.



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

Line 53—Tax on qualified plans, including IRAs, and other tax-favored accounts. 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. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), or Archer MSAs.
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1932, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

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 53. 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" in the margin to the right of line 53 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7 of Form 1099-R, you must file Form 5329.

Line 54—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 exceptions.

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

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

Line 55—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 \$1,400 or more in 2003. Cash wages include wages paid by checks, money orders, etc.
2. You withheld Federal income tax during 2003 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar quarter of 2002 or 2003 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 2003 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 56—Total tax. Include in the total on line 56 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 56, enter the amount of the tax and identify it as indicated.

Recapture of the Following Credits.

- Investment credit (see **Form 4255**). Identify as "ICR."
- Low-income housing credit (see **Form 8611**). Identify as "LIHCR."
- Qualified electric vehicle credit (see **Pub. 535**). Identify as "QEVCR."
- Indian employment credit (see **Form 8845**). Identify as "IECR."
- New markets credit (see **Form 8874**). Identify as "NMCR."
- Credit for employer-provided child care facilities (see **Form 8882**). Identify as "ECCFR."

Recapture of Federal Mortgage Subsidy. If you sold your home in 2003 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 12 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 12 of your Form W-2 with code **K**. If you received a **Form 1099-MISC**, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

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

Payments

Line 57—Federal income tax withheld. Enter all Federal income tax withheld on your effectively connected income from **Forms W-2** and **1099-R**. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form 1099-R. If line 57 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 57 any tax withheld on scholarship or fellowship grants from Form 1042-S, box 7.

If you received a 2003 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 57. This should be shown in box 4 of the Form 1099.



Do not include on line 57 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on page 4. They are then carried over to line 64 on page 2.

Line 58—2003 estimated tax payments. Enter any estimated Federal income tax payments you made using **Form 1040-ES (NR)** for 2003. Include any overpayment from your 2002 return that you applied to your 2003 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 of the payments you made in 2003 and show the name(s) and identifying number(s) under which you made them.

Line 59 — Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2003 and total wages of more than \$87,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$5,394. But if any one employer withheld more than \$5,394, you must ask that employer to refund the excess to you. You cannot claim it on your return.

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

For more details, see **Pub. 505**.

Line 60—Additional child tax credit. This credit is for certain people who have at least one qualifying child as defined in the instructions for line 45 that begin on page 18. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 45 that begin on page 18.

2. Read the **TIP** at the end of your Child Tax Credit Worksheet on page 18. Use **Form 8812** to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 61—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 or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 61 the convenience fee you were charged. Also, include any amount paid with **Form 2688**.

Line 62—Other payments. Check the box(es) on line 62 to report any credit from **Form 2439**, **4136**, or **8885**.

Line 63—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2003.

Line 64—U.S. tax withheld at source. Enter on line 64 the amount you show on page 4, line 83. Be sure to attach a copy of all **Form(s) 1042-S**, **SSA-1042S**, **RRB-1042S**, or similar form(s).

Lines 65a and 65b—U.S. tax withheld at source by partnerships under section 1446. Enter on line 65a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 65b any tax withheld by a partnership shown on Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8805 and 1042-S.

Lines 66a and 66b—U.S. tax withheld on dispositions of U.S. real property interests. Enter on line 66a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 66b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**. Be sure to attach a copy of all Form(s) 8288-A and 1042-S.

Refund

Line 68—Amount overpaid. If line 68 is under \$1, we will send a refund only on written request.



*If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new **Form W-4**. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2004** on page 26.*

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 68 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

Sample Check—Lines 69b Through 69d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF _____ \$

ANYPLACE BANK
Anyplace, LA 70000

For _____

⑆ 250250025 ⑆ 20202086 ⑆ 1234

1234
15-00000000

Routing Number (line 69b)
Account Number (line 69d)

Do not include the check number

DOLLARS

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

service provider listed below and follow the instructions. You will be asked to provide your Social Security Number (SSN). If you do not have and are not eligible to get an SSN, use your IRS-issued individual taxpayer identification number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Link2Gov Corporation
1-888-PAY-1040SM (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new **Form W-4** or (b) make estimated tax payments for 2004. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2004** on page 26.

What if You Cannot Pay? If you cannot pay the full amount shown on line 71 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 72—Estimated tax penalty. You may owe this penalty if:

find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 69b through 69d—Direct deposit of refund. Complete lines 69b through 69d if you want us to directly deposit the amount shown on line 69a into your checking or savings 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.

Note: If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 69b and 69d.

Why Use Direct Deposit?

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

TIP You can check with your financial institution to make sure your direct 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 69b. 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. The routing number of the sample check above is 250250025.

Your check may state that it is payable through a financial institution different from the one 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 line 69b.

Line 69d. 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. The account number of the sample check above is 20202086. Be sure **not** to include the check number.

Line 70—Applied to 2004 estimated tax. Enter on line 70 the amount, if any, of the overpayment on line 68 you want applied to your 2004 estimated tax. This election cannot be changed later.

Amount You Owe

Line 71—Amount you owe.

TIP You do not have to pay if line 71 is under \$1.

Include any estimated tax penalty from line 72 in the amount you enter on line 71.

You can pay by check, money order, or credit card. **Do not** include any estimated tax payment for 2004 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To Pay by Check or Money Order. 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 “2003 Form 1040NR” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help 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 $\frac{XX}{100}$ ”).

To Pay by Credit Card. You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either

- Line 71 is at least \$1,000 and it is more than 10% of the tax shown on your return or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on line 56 minus the total of any amounts shown on line 60 and Forms 8828, 4137, 4136, 5329 (Parts III, IV, V, VI, and VII only), and 8885. When figuring the amount on line 56, include the amount on line 55 only if line 57 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 55.

Exception. You will not owe the penalty if your 2002 tax return was for a tax year of 12 full months **and either** of the following applies.

1. You had no tax liability for 2002 and you were a U.S. citizen or resident for all of 2002 **or**
2. The total of lines 57, 58, 59, and 63 through 66b on your 2003 return is at least as much as the tax liability shown on your 2002 return. Your estimated tax payments for 2003 must have been made on time and for the required amount.



CAUTION If your 2002 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2003), the exception above applies only if the total of lines 57, 58, 59, and 63 through 66b on your 2003 tax return is at least 110% of the tax liability shown on your 2002 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.

Enter the penalty on Form 1040NR, line 72. Add the penalty to any tax due and enter the total on line 71. If you are due a refund, subtract the penalty from the overpayment you show on line 68. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



TIP Because Form 2210 is complicated, if you want to, you can leave line 72 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income

varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2003 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return (see **When To File** on page 4). If you wish to revoke the authorization before it ends, see **Pub. 947**.

Signature

See **Reminders** on page 26 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 2003 on income connected with a U.S. trade or business. If, during 2003, 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 10.

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.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See **Pub. 78** for a list of most qualified organizations. You can access **Pub. 78** at www.irs.gov under **Charities and Non-Profits**.
- If in the United States, call our **Tax Exempt/Government Entities Customer Account Services** at **1-877-829-5500**. Assistance is available Monday through Friday from 8:00 a.m. to 6:30 p.m. Eastern time.

Contributions you may deduct.

Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take **14 cents a mile** or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts From Which You Benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you may generally only deduct the amount that is more than

the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, see **Pub. 526**.

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

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

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

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



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

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

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 34.
- Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 34.
- You gave gifts of property that increased in value or gave gifts of the use of property.

Contributions You May Not Deduct

- 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. But you may be able to deduct this expense on line 9. See page 24.
- 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. For more details on determining the value of donated property, see **Pub. 561**.

If the amount of your deduction is more than \$500, you must complete and attach **Form 8283**. For this purpose, the “amount of your deduction” means your deduction **before** applying any income limits that could result in a carryover of contributions. If 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 of your loss 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—

- The amount of **each** separate casualty or theft loss is more than \$100 and
- 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** and its instructions 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 directly related to your effectively connected income. You may deduct only the part of these expenses that exceeds 2% of the amount on Form 1040NR, line 34.*

Pub. 529 discusses the types of expenses that may and may not be deducted.

Examples of Expenses You May Not Deduct

- 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 adoption expenses. See **Form 8839** for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you **must** fill in and attach **Form 2106** if **either 1 or 2** below applies.

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.



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

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



CAUTION *Do not include on line 9 any educator expenses you deducted on Form 1040NR, line 24.*

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 that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- 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. 970**.

Line 10

Enter the fees you paid for preparation of your tax return.

Line 11

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.

- Casualty and theft losses of 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 of 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.
- Certain unrecovered investment in a pension.

For more details, see **Pub. 529**.

Total Itemized Deductions

Line 17

Use the worksheet on page 25 to figure the amount to enter on line 17 if the amount on Form 1040NR, line 34, is over \$139,500 (\$69,750 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 of residence and the United States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes which countries have such treaties and what the rates are.

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

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

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

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . .	1.	_____
2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16	2.	_____
Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16.		
3. Is the amount on line 2 less than the amount on line 1?		
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> 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: \$139,500 (\$69,750 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?		
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> Yes. Subtract line 6 from line 5 . . .		
8. Multiply line 7 above by 3% (.03) . . .	8.	_____
9. Enter the smaller of line 4 or line 8	9.	_____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17	10.	_____

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.

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.

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.*

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 2003. Include these gains only if you were in the United States at least 183 days during 2003. 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 6.

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 82 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 82, 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.

You should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 2003 and the amount of any benefits you repaid in 2003. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 85% of the total amount from box 5 of **all** of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 80 of Form 1040NR. Enter any Federal tax withheld in column (a) of line 80. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of tax at the source. 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 D

Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States. Also enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current **U.S. Citizenship and Immigration Services (USCIS) Form I-94**, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, the date of arrival shown on your most recent **USCIS Form I-94**.

Exception: If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival.

For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter in item E the date you entered the United States as a student.

Item M

If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and the treaty country to properly complete item M. You may download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site. Also, see **Pub. 901** for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming treaty benefits on Form 1040NR, you must provide **all** of the information requested in item M.



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

Treaty-Based Return Position

Disclosure. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must 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** beginning on page 6 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. If you are a former U.S. long-term resident filing a dual-status return for your last year of U.S. residency, you must also attach **Form 8854**. See **Dual-Status Taxpayers** on page 4.

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

Paid preparer must sign your return.

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Income Tax Withholding and Estimated Tax Payments for Individuals for 2004

If the amount you owe or the amount you overpaid is large, you may be able to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2004 pay. For details on how to complete Form W-4, see the Instructions for **Form 8233**.

In general, you do not have to make estimated tax payments if you expect that your 2004 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 2004 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 2004 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 21 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2004 tax return as a charitable contribution.

Address Change

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

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1099, and 1042-S) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are

needed to figure the basis of the original or replacement property. For more details, see **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

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

If you include interest or penalties (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 71.

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 can be as much as 25% (more in some cases) of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be

more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

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

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 519** 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, you may call **1-800-829-1040**. If overseas, you may call **215-516-2000** (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 2:00 a.m. EST.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 7) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; Paris, France; Rome, Italy; 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.

Everyday tax solutions. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to **www.irs.gov** or look in a U.S. phone book under

“United States Government, Internal Revenue Service.”

How can you get IRS tax forms and publications?

- You can download them from the IRS website at **www.irs.gov**.
- In the United States, you can call **1-800-TAX-FORM** (1-800-829-3676).
- 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:
- If you are in the United States, call their toll-free number: **1-877-777-4778**. TTY/TDD help is available by calling **1-800-829-4095**.
 - If overseas, call **01-787-622-8930** (English-speaking only) or **01-787-622-8940** (Spanish-speaking only). These numbers are not toll free.
 - You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).

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 disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

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

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., 19 min.; **Preparing the form**, 6 hr., 28 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 16 min.

We Welcome Comments on Forms. 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 email us at ***taxforms@irs.gov**. Please put "Forms Comment" on the subject line. Or you can write to the Tax Products Coordinating 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 4.

2003 Tax Table

For individuals 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 \$3,099. This is the tax amount he must enter on line 39 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,434	3,084	3,434
25,250	25,300	3,441	3,091	3,441
25,300	25,350	3,449	3,099	3,449
25,350	25,400	3,456	3,106	3,456

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
0	5	0	0	0	1,300	1,325	131	131	131	2,700	2,725	271	271	271
5	15	1	1	1	1,325	1,350	134	134	134	2,725	2,750	274	274	274
15	25	2	2	2	1,350	1,375	136	136	136	2,750	2,775	276	276	276
25	50	4	4	4	1,375	1,400	139	139	139	2,775	2,800	279	279	279
50	75	6	6	6	1,400	1,425	141	141	141	2,800	2,825	281	281	281
75	100	9	9	9	1,425	1,450	144	144	144	2,825	2,850	284	284	284
100	125	11	11	11	1,450	1,475	146	146	146	2,850	2,875	286	286	286
125	150	14	14	14	1,475	1,500	149	149	149	2,875	2,900	289	289	289
150	175	16	16	16	1,500	1,525	151	151	151	2,900	2,925	291	291	291
175	200	19	19	19	1,525	1,550	154	154	154	2,925	2,950	294	294	294
200	225	21	21	21	1,550	1,575	156	156	156	2,950	2,975	296	296	296
225	250	24	24	24	1,575	1,600	159	159	159	2,975	3,000	299	299	299
250	275	26	26	26	1,600	1,625	161	161	161	3,000				
275	300	29	29	29	1,625	1,650	164	164	164	3,000	3,050	303	303	303
300	325	31	31	31	1,650	1,675	166	166	166	3,050	3,100	308	308	308
325	350	34	34	34	1,675	1,700	169	169	169	3,100	3,150	313	313	313
350	375	36	36	36	1,700	1,725	171	171	171	3,150	3,200	318	318	318
375	400	39	39	39	1,725	1,750	174	174	174	3,200	3,250	323	323	323
400	425	41	41	41	1,750	1,775	176	176	176	3,250	3,300	328	328	328
425	450	44	44	44	1,775	1,800	179	179	179	3,300	3,350	333	333	333
450	475	46	46	46	1,800	1,825	181	181	181	3,350	3,400	338	338	338
475	500	49	49	49	1,825	1,850	184	184	184	3,400	3,450	343	343	343
500	525	51	51	51	1,850	1,875	186	186	186	3,450	3,500	348	348	348
525	550	54	54	54	1,875	1,900	189	189	189	3,500	3,550	353	353	353
550	575	56	56	56	1,900	1,925	191	191	191	3,550	3,600	358	358	358
575	600	59	59	59	1,925	1,950	194	194	194	3,600	3,650	363	363	363
600	625	61	61	61	1,950	1,975	196	196	196	3,650	3,700	368	368	368
625	650	64	64	64	1,975	2,000	199	199	199	3,700	3,750	373	373	373
650	675	66	66	66	2,000			3,750	3,800	378	378	378	378	378
675	700	69	69	69	2,000	2,025	201	201	201	4,000				
700	725	71	71	71	2,025	2,050	204	204	204	4,000	4,050	403	403	403
725	750	74	74	74	2,050	2,075	206	206	206	4,050	4,100	408	408	408
750	775	76	76	76	2,075	2,100	209	209	209	4,100	4,150	413	413	413
775	800	79	79	79	2,100	2,125	211	211	211	4,150	4,200	418	418	418
800	825	81	81	81	2,125	2,150	214	214	214	4,200	4,250	423	423	423
825	850	84	84	84	2,150	2,175	216	216	216	4,250	4,300	428	428	428
850	875	86	86	86	2,175	2,200	219	219	219	4,300	4,350	433	433	433
875	900	89	89	89	2,200	2,225	221	221	221	4,350	4,400	438	438	438
900	925	91	91	91	2,225	2,250	224	224	224	4,400	4,450	443	443	443
925	950	94	94	94	2,250	2,275	226	226	226	4,450	4,500	448	448	448
950	975	96	96	96	2,275	2,300	229	229	229	4,500	4,550	453	453	453
975	1,000	99	99	99	2,300	2,325	231	231	231	4,550	4,600	458	458	458
1,000		2,325	2,350	234	234	234	234	234	234	4,600	4,650	463	463	463
1,000	1,025	101	101	101	2,350	2,375	236	236	236	4,650	4,700	468	468	468
1,025	1,050	104	104	104	2,375	2,400	239	239	239	4,700	4,750	473	473	473
1,050	1,075	106	106	106	2,400	2,425	241	241	241	4,750	4,800	478	478	478
1,075	1,100	109	109	109	2,425	2,450	244	244	244	4,800	4,850	483	483	483
1,100	1,125	111	111	111	2,450	2,475	246	246	246	4,850	4,900	488	488	488
1,125	1,150	114	114	114	2,475	2,500	249	249	249	4,900	4,950	493	493	493
1,150	1,175	116	116	116	2,500	2,525	251	251	251	4,950	5,000	498	498	498
1,175	1,200	119	119	119	2,525	2,550	254	254	254	<i>(Continued on page 30)</i>				
1,200	1,225	121	121	121	2,550	2,575	256	256	256					
1,225	1,250	124	124	124	2,575	2,600	259	259	259					
1,250	1,275	126	126	126	2,600	2,625	261	261	261					
1,275	1,300	129	129	129	2,625	2,650	264	264	264					
					2,650	2,675	266	266	266					
					2,675	2,700	269	269	269					

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	854	803	854	11,000	11,050	1,304	1,103	1,304
5,050	5,100	508	508	508	8,050	8,100	861	808	861	11,050	11,100	1,311	1,108	1,311
5,100	5,150	513	513	513	8,100	8,150	869	813	869	11,100	11,150	1,319	1,113	1,319
5,150	5,200	518	518	518	8,150	8,200	876	818	876	11,150	11,200	1,326	1,118	1,326
5,200	5,250	523	523	523	8,200	8,250	884	823	884	11,200	11,250	1,334	1,123	1,334
5,250	5,300	528	528	528	8,250	8,300	891	828	891	11,250	11,300	1,341	1,128	1,341
5,300	5,350	533	533	533	8,300	8,350	899	833	899	11,300	11,350	1,349	1,133	1,349
5,350	5,400	538	538	538	8,350	8,400	906	838	906	11,350	11,400	1,356	1,138	1,356
5,400	5,450	543	543	543	8,400	8,450	914	843	914	11,400	11,450	1,364	1,143	1,364
5,450	5,500	548	548	548	8,450	8,500	921	848	921	11,450	11,500	1,371	1,148	1,371
5,500	5,550	553	553	553	8,500	8,550	929	853	929	11,500	11,550	1,379	1,153	1,379
5,550	5,600	558	558	558	8,550	8,600	936	858	936	11,550	11,600	1,386	1,158	1,386
5,600	5,650	563	563	563	8,600	8,650	944	863	944	11,600	11,650	1,394	1,163	1,394
5,650	5,700	568	568	568	8,650	8,700	951	868	951	11,650	11,700	1,401	1,168	1,401
5,700	5,750	573	573	573	8,700	8,750	959	873	959	11,700	11,750	1,409	1,173	1,409
5,750	5,800	578	578	578	8,750	8,800	966	878	966	11,750	11,800	1,416	1,178	1,416
5,800	5,850	583	583	583	8,800	8,850	974	883	974	11,800	11,850	1,424	1,183	1,424
5,850	5,900	588	588	588	8,850	8,900	981	888	981	11,850	11,900	1,431	1,188	1,431
5,900	5,950	593	593	593	8,900	8,950	989	893	989	11,900	11,950	1,439	1,193	1,439
5,950	6,000	598	598	598	8,950	9,000	996	898	996	11,950	12,000	1,446	1,198	1,446
6,000					9,000					12,000				
6,000	6,050	603	603	603	9,000	9,050	1,004	903	1,004	12,000	12,050	1,454	1,203	1,454
6,050	6,100	608	608	608	9,050	9,100	1,011	908	1,011	12,050	12,100	1,461	1,208	1,461
6,100	6,150	613	613	613	9,100	9,150	1,019	913	1,019	12,100	12,150	1,469	1,213	1,469
6,150	6,200	618	618	618	9,150	9,200	1,026	918	1,026	12,150	12,200	1,476	1,218	1,476
6,200	6,250	623	623	623	9,200	9,250	1,034	923	1,034	12,200	12,250	1,484	1,223	1,484
6,250	6,300	628	628	628	9,250	9,300	1,041	928	1,041	12,250	12,300	1,491	1,228	1,491
6,300	6,350	633	633	633	9,300	9,350	1,049	933	1,049	12,300	12,350	1,499	1,233	1,499
6,350	6,400	638	638	638	9,350	9,400	1,056	938	1,056	12,350	12,400	1,506	1,238	1,506
6,400	6,450	643	643	643	9,400	9,450	1,064	943	1,064	12,400	12,450	1,514	1,243	1,514
6,450	6,500	648	648	648	9,450	9,500	1,071	948	1,071	12,450	12,500	1,521	1,248	1,521
6,500	6,550	653	653	653	9,500	9,550	1,079	953	1,079	12,500	12,550	1,529	1,253	1,529
6,550	6,600	658	658	658	9,550	9,600	1,086	958	1,086	12,550	12,600	1,536	1,258	1,536
6,600	6,650	663	663	663	9,600	9,650	1,094	963	1,094	12,600	12,650	1,544	1,263	1,544
6,650	6,700	668	668	668	9,650	9,700	1,101	968	1,101	12,650	12,700	1,551	1,268	1,551
6,700	6,750	673	673	673	9,700	9,750	1,109	973	1,109	12,700	12,750	1,559	1,273	1,559
6,750	6,800	678	678	678	9,750	9,800	1,116	978	1,116	12,750	12,800	1,566	1,278	1,566
6,800	6,850	683	683	683	9,800	9,850	1,124	983	1,124	12,800	12,850	1,574	1,283	1,574
6,850	6,900	688	688	688	9,850	9,900	1,131	988	1,131	12,850	12,900	1,581	1,288	1,581
6,900	6,950	693	693	693	9,900	9,950	1,139	993	1,139	12,900	12,950	1,589	1,293	1,589
6,950	7,000	698	698	698	9,950	10,000	1,146	998	1,146	12,950	13,000	1,596	1,298	1,596
7,000					10,000					13,000				
7,000	7,050	704	703	704	10,000	10,050	1,154	1,003	1,154	13,000	13,050	1,604	1,303	1,604
7,050	7,100	711	708	711	10,050	10,100	1,161	1,008	1,161	13,050	13,100	1,611	1,308	1,611
7,100	7,150	719	713	719	10,100	10,150	1,169	1,013	1,169	13,100	13,150	1,619	1,313	1,619
7,150	7,200	726	718	726	10,150	10,200	1,176	1,018	1,176	13,150	13,200	1,626	1,318	1,626
7,200	7,250	734	723	734	10,200	10,250	1,184	1,023	1,184	13,200	13,250	1,634	1,323	1,634
7,250	7,300	741	728	741	10,250	10,300	1,191	1,028	1,191	13,250	13,300	1,641	1,328	1,641
7,300	7,350	749	733	749	10,300	10,350	1,199	1,033	1,199	13,300	13,350	1,649	1,333	1,649
7,350	7,400	756	738	756	10,350	10,400	1,206	1,038	1,206	13,350	13,400	1,656	1,338	1,656
7,400	7,450	764	743	764	10,400	10,450	1,214	1,043	1,214	13,400	13,450	1,664	1,343	1,664
7,450	7,500	771	748	771	10,450	10,500	1,221	1,048	1,221	13,450	13,500	1,671	1,348	1,671
7,500	7,550	779	753	779	10,500	10,550	1,229	1,053	1,229	13,500	13,550	1,679	1,353	1,679
7,550	7,600	786	758	786	10,550	10,600	1,236	1,058	1,236	13,550	13,600	1,686	1,358	1,686
7,600	7,650	794	763	794	10,600	10,650	1,244	1,063	1,244	13,600	13,650	1,694	1,363	1,694
7,650	7,700	801	768	801	10,650	10,700	1,251	1,068	1,251	13,650	13,700	1,701	1,368	1,701
7,700	7,750	809	773	809	10,700	10,750	1,259	1,073	1,259	13,700	13,750	1,709	1,373	1,709
7,750	7,800	816	778	816	10,750	10,800	1,266	1,078	1,266	13,750	13,800	1,716	1,378	1,716
7,800	7,850	824	783	824	10,800	10,850	1,274	1,083	1,274	13,800	13,850	1,724	1,383	1,724
7,850	7,900	831	788	831	10,850	10,900	1,281	1,088	1,281	13,850	13,900	1,731	1,388	1,731
7,900	7,950	839	793	839	10,900	10,950	1,289	1,093	1,289	13,900	13,950	1,739	1,393	1,739
7,950	8,000	846	798	846	10,950	11,000	1,296	1,098	1,296	13,950	14,000	1,746	1,398	1,746

(Continued on page 31)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
14,000					17,000					20,000				
14,000	14,050	1,754	1,404	1,754	17,000	17,050	2,204	1,854	2,204	20,000	20,050	2,654	2,304	2,654
14,050	14,100	1,761	1,411	1,761	17,050	17,100	2,211	1,861	2,211	20,050	20,100	2,661	2,311	2,661
14,100	14,150	1,769	1,419	1,769	17,100	17,150	2,219	1,869	2,219	20,100	20,150	2,669	2,319	2,669
14,150	14,200	1,776	1,426	1,776	17,150	17,200	2,226	1,876	2,226	20,150	20,200	2,676	2,326	2,676
14,200	14,250	1,784	1,434	1,784	17,200	17,250	2,234	1,884	2,234	20,200	20,250	2,684	2,334	2,684
14,250	14,300	1,791	1,441	1,791	17,250	17,300	2,241	1,891	2,241	20,250	20,300	2,691	2,341	2,691
14,300	14,350	1,799	1,449	1,799	17,300	17,350	2,249	1,899	2,249	20,300	20,350	2,699	2,349	2,699
14,350	14,400	1,806	1,456	1,806	17,350	17,400	2,256	1,906	2,256	20,350	20,400	2,706	2,356	2,706
14,400	14,450	1,814	1,464	1,814	17,400	17,450	2,264	1,914	2,264	20,400	20,450	2,714	2,364	2,714
14,450	14,500	1,821	1,471	1,821	17,450	17,500	2,271	1,921	2,271	20,450	20,500	2,721	2,371	2,721
14,500	14,550	1,829	1,479	1,829	17,500	17,550	2,279	1,929	2,279	20,500	20,550	2,729	2,379	2,729
14,550	14,600	1,836	1,486	1,836	17,550	17,600	2,286	1,936	2,286	20,550	20,600	2,736	2,386	2,736
14,600	14,650	1,844	1,494	1,844	17,600	17,650	2,294	1,944	2,294	20,600	20,650	2,744	2,394	2,744
14,650	14,700	1,851	1,501	1,851	17,650	17,700	2,301	1,951	2,301	20,650	20,700	2,751	2,401	2,751
14,700	14,750	1,859	1,509	1,859	17,700	17,750	2,309	1,959	2,309	20,700	20,750	2,759	2,409	2,759
14,750	14,800	1,866	1,516	1,866	17,750	17,800	2,316	1,966	2,316	20,750	20,800	2,766	2,416	2,766
14,800	14,850	1,874	1,524	1,874	17,800	17,850	2,324	1,974	2,324	20,800	20,850	2,774	2,424	2,774
14,850	14,900	1,881	1,531	1,881	17,850	17,900	2,331	1,981	2,331	20,850	20,900	2,781	2,431	2,781
14,900	14,950	1,889	1,539	1,889	17,900	17,950	2,339	1,989	2,339	20,900	20,950	2,789	2,439	2,789
14,950	15,000	1,896	1,546	1,896	17,950	18,000	2,346	1,996	2,346	20,950	21,000	2,796	2,446	2,796
15,000					18,000					21,000				
15,000	15,050	1,904	1,554	1,904	18,000	18,050	2,354	2,004	2,354	21,000	21,050	2,804	2,454	2,804
15,050	15,100	1,911	1,561	1,911	18,050	18,100	2,361	2,011	2,361	21,050	21,100	2,811	2,461	2,811
15,100	15,150	1,919	1,569	1,919	18,100	18,150	2,369	2,019	2,369	21,100	21,150	2,819	2,469	2,819
15,150	15,200	1,926	1,576	1,926	18,150	18,200	2,376	2,026	2,376	21,150	21,200	2,826	2,476	2,826
15,200	15,250	1,934	1,584	1,934	18,200	18,250	2,384	2,034	2,384	21,200	21,250	2,834	2,484	2,834
15,250	15,300	1,941	1,591	1,941	18,250	18,300	2,391	2,041	2,391	21,250	21,300	2,841	2,491	2,841
15,300	15,350	1,949	1,599	1,949	18,300	18,350	2,399	2,049	2,399	21,300	21,350	2,849	2,499	2,849
15,350	15,400	1,956	1,606	1,956	18,350	18,400	2,406	2,056	2,406	21,350	21,400	2,856	2,506	2,856
15,400	15,450	1,964	1,614	1,964	18,400	18,450	2,414	2,064	2,414	21,400	21,450	2,864	2,514	2,864
15,450	15,500	1,971	1,621	1,971	18,450	18,500	2,421	2,071	2,421	21,450	21,500	2,871	2,521	2,871
15,500	15,550	1,979	1,629	1,979	18,500	18,550	2,429	2,079	2,429	21,500	21,550	2,879	2,529	2,879
15,550	15,600	1,986	1,636	1,986	18,550	18,600	2,436	2,086	2,436	21,550	21,600	2,886	2,536	2,886
15,600	15,650	1,994	1,644	1,994	18,600	18,650	2,444	2,094	2,444	21,600	21,650	2,894	2,544	2,894
15,650	15,700	2,001	1,651	2,001	18,650	18,700	2,451	2,101	2,451	21,650	21,700	2,901	2,551	2,901
15,700	15,750	2,009	1,659	2,009	18,700	18,750	2,459	2,109	2,459	21,700	21,750	2,909	2,559	2,909
15,750	15,800	2,016	1,666	2,016	18,750	18,800	2,466	2,116	2,466	21,750	21,800	2,916	2,566	2,916
15,800	15,850	2,024	1,674	2,024	18,800	18,850	2,474	2,124	2,474	21,800	21,850	2,924	2,574	2,924
15,850	15,900	2,031	1,681	2,031	18,850	18,900	2,481	2,131	2,481	21,850	21,900	2,931	2,581	2,931
15,900	15,950	2,039	1,689	2,039	18,900	18,950	2,489	2,139	2,489	21,900	21,950	2,939	2,589	2,939
15,950	16,000	2,046	1,696	2,046	18,950	19,000	2,496	2,146	2,496	21,950	22,000	2,946	2,596	2,946
16,000					19,000					22,000				
16,000	16,050	2,054	1,704	2,054	19,000	19,050	2,504	2,154	2,504	22,000	22,050	2,954	2,604	2,954
16,050	16,100	2,061	1,711	2,061	19,050	19,100	2,511	2,161	2,511	22,050	22,100	2,961	2,611	2,961
16,100	16,150	2,069	1,719	2,069	19,100	19,150	2,519	2,169	2,519	22,100	22,150	2,969	2,619	2,969
16,150	16,200	2,076	1,726	2,076	19,150	19,200	2,526	2,176	2,526	22,150	22,200	2,976	2,626	2,976
16,200	16,250	2,084	1,734	2,084	19,200	19,250	2,534	2,184	2,534	22,200	22,250	2,984	2,634	2,984
16,250	16,300	2,091	1,741	2,091	19,250	19,300	2,541	2,191	2,541	22,250	22,300	2,991	2,641	2,991
16,300	16,350	2,099	1,749	2,099	19,300	19,350	2,549	2,199	2,549	22,300	22,350	2,999	2,649	2,999
16,350	16,400	2,106	1,756	2,106	19,350	19,400	2,556	2,206	2,556	22,350	22,400	3,006	2,656	3,006
16,400	16,450	2,114	1,764	2,114	19,400	19,450	2,564	2,214	2,564	22,400	22,450	3,014	2,664	3,014
16,450	16,500	2,121	1,771	2,121	19,450	19,500	2,571	2,221	2,571	22,450	22,500	3,021	2,671	3,021
16,500	16,550	2,129	1,779	2,129	19,500	19,550	2,579	2,229	2,579	22,500	22,550	3,029	2,679	3,029
16,550	16,600	2,136	1,786	2,136	19,550	19,600	2,586	2,236	2,586	22,550	22,600	3,036	2,686	3,036
16,600	16,650	2,144	1,794	2,144	19,600	19,650	2,594	2,244	2,594	22,600	22,650	3,044	2,694	3,044
16,650	16,700	2,151	1,801	2,151	19,650	19,700	2,601	2,251	2,601	22,650	22,700	3,051	2,701	3,051
16,700	16,750	2,159	1,809	2,159	19,700	19,750	2,609	2,259	2,609	22,700	22,750	3,059	2,709	3,059
16,750	16,800	2,166	1,816	2,166	19,750	19,800	2,616	2,266	2,616	22,750	22,800	3,066	2,716	3,066
16,800	16,850	2,174	1,824	2,174	19,800	19,850	2,624	2,274	2,624	22,800	22,850	3,074	2,724	3,074
16,850	16,900	2,181	1,831	2,181	19,850	19,900	2,631	2,281	2,631	22,850	22,900	3,081	2,731	3,081
16,900	16,950	2,189	1,839	2,189	19,900	19,950	2,639	2,289	2,639	22,900	22,950	3,089	2,739	3,089
16,950	17,000	2,196	1,846	2,196	19,950	20,000	2,646	2,296	2,646	22,950	23,000	3,096	2,746	3,096

(Continued on page 32)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,104	2,754	3,104	26,000	26,050	3,554	3,204	3,554	29,000	29,050	4,066	3,654	4,066
23,050	23,100	3,111	2,761	3,111	26,050	26,100	3,561	3,211	3,561	29,050	29,100	4,079	3,661	4,079
23,100	23,150	3,119	2,769	3,119	26,100	26,150	3,569	3,219	3,569	29,100	29,150	4,091	3,669	4,091
23,150	23,200	3,126	2,776	3,126	26,150	26,200	3,576	3,226	3,576	29,150	29,200	4,104	3,676	4,104
23,200	23,250	3,134	2,784	3,134	26,200	26,250	3,584	3,234	3,584	29,200	29,250	4,116	3,684	4,116
23,250	23,300	3,141	2,791	3,141	26,250	26,300	3,591	3,241	3,591	29,250	29,300	4,129	3,691	4,129
23,300	23,350	3,149	2,799	3,149	26,300	26,350	3,599	3,249	3,599	29,300	29,350	4,141	3,699	4,141
23,350	23,400	3,156	2,806	3,156	26,350	26,400	3,606	3,256	3,606	29,350	29,400	4,154	3,706	4,154
23,400	23,450	3,164	2,814	3,164	26,400	26,450	3,614	3,264	3,614	29,400	29,450	4,166	3,714	4,166
23,450	23,500	3,171	2,821	3,171	26,450	26,500	3,621	3,271	3,621	29,450	29,500	4,179	3,721	4,179
23,500	23,550	3,179	2,829	3,179	26,500	26,550	3,629	3,279	3,629	29,500	29,550	4,191	3,729	4,191
23,550	23,600	3,186	2,836	3,186	26,550	26,600	3,636	3,286	3,636	29,550	29,600	4,204	3,736	4,204
23,600	23,650	3,194	2,844	3,194	26,600	26,650	3,644	3,294	3,644	29,600	29,650	4,216	3,744	4,216
23,650	23,700	3,201	2,851	3,201	26,650	26,700	3,651	3,301	3,651	29,650	29,700	4,229	3,751	4,229
23,700	23,750	3,209	2,859	3,209	26,700	26,750	3,659	3,309	3,659	29,700	29,750	4,241	3,759	4,241
23,750	23,800	3,216	2,866	3,216	26,750	26,800	3,666	3,316	3,666	29,750	29,800	4,254	3,766	4,254
23,800	23,850	3,224	2,874	3,224	26,800	26,850	3,674	3,324	3,674	29,800	29,850	4,266	3,774	4,266
23,850	23,900	3,231	2,881	3,231	26,850	26,900	3,681	3,331	3,681	29,850	29,900	4,279	3,781	4,279
23,900	23,950	3,239	2,889	3,239	26,900	26,950	3,689	3,339	3,689	29,900	29,950	4,291	3,789	4,291
23,950	24,000	3,246	2,896	3,246	26,950	27,000	3,696	3,346	3,696	29,950	30,000	4,304	3,796	4,304
24,000					27,000					30,000				
24,000	24,050	3,254	2,904	3,254	27,000	27,050	3,704	3,354	3,704	30,000	30,050	4,316	3,804	4,316
24,050	24,100	3,261	2,911	3,261	27,050	27,100	3,711	3,361	3,711	30,050	30,100	4,329	3,811	4,329
24,100	24,150	3,269	2,919	3,269	27,100	27,150	3,719	3,369	3,719	30,100	30,150	4,341	3,819	4,341
24,150	24,200	3,276	2,926	3,276	27,150	27,200	3,726	3,376	3,726	30,150	30,200	4,354	3,826	4,354
24,200	24,250	3,284	2,934	3,284	27,200	27,250	3,734	3,384	3,734	30,200	30,250	4,366	3,834	4,366
24,250	24,300	3,291	2,941	3,291	27,250	27,300	3,741	3,391	3,741	30,250	30,300	4,379	3,841	4,379
24,300	24,350	3,299	2,949	3,299	27,300	27,350	3,749	3,399	3,749	30,300	30,350	4,391	3,849	4,391
24,350	24,400	3,306	2,956	3,306	27,350	27,400	3,756	3,406	3,756	30,350	30,400	4,404	3,856	4,404
24,400	24,450	3,314	2,964	3,314	27,400	27,450	3,764	3,414	3,764	30,400	30,450	4,416	3,864	4,416
24,450	24,500	3,321	2,971	3,321	27,450	27,500	3,771	3,421	3,771	30,450	30,500	4,429	3,871	4,429
24,500	24,550	3,329	2,979	3,329	27,500	27,550	3,779	3,429	3,779	30,500	30,550	4,441	3,879	4,441
24,550	24,600	3,336	2,986	3,336	27,550	27,600	3,786	3,436	3,786	30,550	30,600	4,454	3,886	4,454
24,600	24,650	3,344	2,994	3,344	27,600	27,650	3,794	3,444	3,794	30,600	30,650	4,466	3,894	4,466
24,650	24,700	3,351	3,001	3,351	27,650	27,700	3,801	3,451	3,801	30,650	30,700	4,479	3,901	4,479
24,700	24,750	3,359	3,009	3,359	27,700	27,750	3,809	3,459	3,809	30,700	30,750	4,491	3,909	4,491
24,750	24,800	3,366	3,016	3,366	27,750	27,800	3,816	3,466	3,816	30,750	30,800	4,504	3,916	4,504
24,800	24,850	3,374	3,024	3,374	27,800	27,850	3,824	3,474	3,824	30,800	30,850	4,516	3,924	4,516
24,850	24,900	3,381	3,031	3,381	27,850	27,900	3,831	3,481	3,831	30,850	30,900	4,529	3,931	4,529
24,900	24,950	3,389	3,039	3,389	27,900	27,950	3,839	3,489	3,839	30,900	30,950	4,541	3,939	4,541
24,950	25,000	3,396	3,046	3,396	27,950	28,000	3,846	3,496	3,846	30,950	31,000	4,554	3,946	4,554
25,000					28,000					31,000				
25,000	25,050	3,404	3,054	3,404	28,000	28,050	3,854	3,504	3,854	31,000	31,050	4,566	3,954	4,566
25,050	25,100	3,411	3,061	3,411	28,050	28,100	3,861	3,511	3,861	31,050	31,100	4,579	3,961	4,579
25,100	25,150	3,419	3,069	3,419	28,100	28,150	3,869	3,519	3,869	31,100	31,150	4,591	3,969	4,591
25,150	25,200	3,426	3,076	3,426	28,150	28,200	3,876	3,526	3,876	31,150	31,200	4,604	3,976	4,604
25,200	25,250	3,434	3,084	3,434	28,200	28,250	3,884	3,534	3,884	31,200	31,250	4,616	3,984	4,616
25,250	25,300	3,441	3,091	3,441	28,250	28,300	3,891	3,541	3,891	31,250	31,300	4,629	3,991	4,629
25,300	25,350	3,449	3,099	3,449	28,300	28,350	3,899	3,549	3,899	31,300	31,350	4,641	3,999	4,641
25,350	25,400	3,456	3,106	3,456	28,350	28,400	3,906	3,556	3,906	31,350	31,400	4,654	4,006	4,654
25,400	25,450	3,464	3,114	3,464	28,400	28,450	3,916	3,564	3,916	31,400	31,450	4,666	4,014	4,666
25,450	25,500	3,471	3,121	3,471	28,450	28,500	3,929	3,571	3,929	31,450	31,500	4,679	4,021	4,679
25,500	25,550	3,479	3,129	3,479	28,500	28,550	3,941	3,579	3,941	31,500	31,550	4,691	4,029	4,691
25,550	25,600	3,486	3,136	3,486	28,550	28,600	3,954	3,586	3,954	31,550	31,600	4,704	4,036	4,704
25,600	25,650	3,494	3,144	3,494	28,600	28,650	3,966	3,594	3,966	31,600	31,650	4,716	4,044	4,716
25,650	25,700	3,501	3,151	3,501	28,650	28,700	3,979	3,601	3,979	31,650	31,700	4,729	4,051	4,729
25,700	25,750	3,509	3,159	3,509	28,700	28,750	3,991	3,609	3,991	31,700	31,750	4,741	4,059	4,741
25,750	25,800	3,516	3,166	3,516	28,750	28,800	4,004	3,616	4,004	31,750	31,800	4,754	4,066	4,754
25,800	25,850	3,524	3,174	3,524	28,800	28,850	4,016	3,624	4,016	31,800	31,850	4,766	4,074	4,766
25,850	25,900	3,531	3,181	3,531	28,850	28,900	4,029	3,631	4,029	31,850	31,900	4,779	4,081	4,779
25,900	25,950	3,539	3,189	3,539	28,900	28,950	4,041	3,639	4,041	31,900	31,950	4,791	4,089	4,791
25,950	26,000	3,546	3,196	3,546	28,950	29,000	4,054	3,646	4,054	31,950	32,000	4,804	4,096	4,804

(Continued on page 33)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	4,816	4,104	4,816	35,000	35,050	5,566	4,554	5,566	38,000	38,050	6,316	5,004	6,316
32,050	32,100	4,829	4,111	4,829	35,050	35,100	5,579	4,561	5,579	38,050	38,100	6,329	5,011	6,329
32,100	32,150	4,841	4,119	4,841	35,100	35,150	5,591	4,569	5,591	38,100	38,150	6,341	5,019	6,341
32,150	32,200	4,854	4,126	4,854	35,150	35,200	5,604	4,576	5,604	38,150	38,200	6,354	5,026	6,354
32,200	32,250	4,866	4,134	4,866	35,200	35,250	5,616	4,584	5,616	38,200	38,250	6,366	5,034	6,366
32,250	32,300	4,879	4,141	4,879	35,250	35,300	5,629	4,591	5,629	38,250	38,300	6,379	5,041	6,379
32,300	32,350	4,891	4,149	4,891	35,300	35,350	5,641	4,599	5,641	38,300	38,350	6,391	5,049	6,391
32,350	32,400	4,904	4,156	4,904	35,350	35,400	5,654	4,606	5,654	38,350	38,400	6,404	5,056	6,404
32,400	32,450	4,916	4,164	4,916	35,400	35,450	5,666	4,614	5,666	38,400	38,450	6,416	5,064	6,416
32,450	32,500	4,929	4,171	4,929	35,450	35,500	5,679	4,621	5,679	38,450	38,500	6,429	5,071	6,429
32,500	32,550	4,941	4,179	4,941	35,500	35,550	5,691	4,629	5,691	38,500	38,550	6,441	5,079	6,441
32,550	32,600	4,954	4,186	4,954	35,550	35,600	5,704	4,636	5,704	38,550	38,600	6,454	5,086	6,454
32,600	32,650	4,966	4,194	4,966	35,600	35,650	5,716	4,644	5,716	38,600	38,650	6,466	5,094	6,466
32,650	32,700	4,979	4,201	4,979	35,650	35,700	5,729	4,651	5,729	38,650	38,700	6,479	5,101	6,479
32,700	32,750	4,991	4,209	4,991	35,700	35,750	5,741	4,659	5,741	38,700	38,750	6,491	5,109	6,491
32,750	32,800	5,004	4,216	5,004	35,750	35,800	5,754	4,666	5,754	38,750	38,800	6,504	5,116	6,504
32,800	32,850	5,016	4,224	5,016	35,800	35,850	5,766	4,674	5,766	38,800	38,850	6,516	5,124	6,516
32,850	32,900	5,029	4,231	5,029	35,850	35,900	5,779	4,681	5,779	38,850	38,900	6,529	5,131	6,529
32,900	32,950	5,041	4,239	5,041	35,900	35,950	5,791	4,689	5,791	38,900	38,950	6,541	5,139	6,541
32,950	33,000	5,054	4,246	5,054	35,950	36,000	5,804	4,696	5,804	38,950	39,000	6,554	5,146	6,554
33,000					36,000					39,000				
33,000	33,050	5,066	4,254	5,066	36,000	36,050	5,816	4,704	5,816	39,000	39,050	6,566	5,154	6,566
33,050	33,100	5,079	4,261	5,079	36,050	36,100	5,829	4,711	5,829	39,050	39,100	6,579	5,161	6,579
33,100	33,150	5,091	4,269	5,091	36,100	36,150	5,841	4,719	5,841	39,100	39,150	6,591	5,169	6,591
33,150	33,200	5,104	4,276	5,104	36,150	36,200	5,854	4,726	5,854	39,150	39,200	6,604	5,176	6,604
33,200	33,250	5,116	4,284	5,116	36,200	36,250	5,866	4,734	5,866	39,200	39,250	6,616	5,184	6,616
33,250	33,300	5,129	4,291	5,129	36,250	36,300	5,879	4,741	5,879	39,250	39,300	6,629	5,191	6,629
33,300	33,350	5,141	4,299	5,141	36,300	36,350	5,891	4,749	5,891	39,300	39,350	6,641	5,199	6,641
33,350	33,400	5,154	4,306	5,154	36,350	36,400	5,904	4,756	5,904	39,350	39,400	6,654	5,206	6,654
33,400	33,450	5,166	4,314	5,166	36,400	36,450	5,916	4,764	5,916	39,400	39,450	6,666	5,214	6,666
33,450	33,500	5,179	4,321	5,179	36,450	36,500	5,929	4,771	5,929	39,450	39,500	6,679	5,221	6,679
33,500	33,550	5,191	4,329	5,191	36,500	36,550	5,941	4,779	5,941	39,500	39,550	6,691	5,229	6,691
33,550	33,600	5,204	4,336	5,204	36,550	36,600	5,954	4,786	5,954	39,550	39,600	6,704	5,236	6,704
33,600	33,650	5,216	4,344	5,216	36,600	36,650	5,966	4,794	5,966	39,600	39,650	6,716	5,244	6,716
33,650	33,700	5,229	4,351	5,229	36,650	36,700	5,979	4,801	5,979	39,650	39,700	6,729	5,251	6,729
33,700	33,750	5,241	4,359	5,241	36,700	36,750	5,991	4,809	5,991	39,700	39,750	6,741	5,259	6,741
33,750	33,800	5,254	4,366	5,254	36,750	36,800	6,004	4,816	6,004	39,750	39,800	6,754	5,266	6,754
33,800	33,850	5,266	4,374	5,266	36,800	36,850	6,016	4,824	6,016	39,800	39,850	6,766	5,274	6,766
33,850	33,900	5,279	4,381	5,279	36,850	36,900	6,029	4,831	6,029	39,850	39,900	6,779	5,281	6,779
33,900	33,950	5,291	4,389	5,291	36,900	36,950	6,041	4,839	6,041	39,900	39,950	6,791	5,289	6,791
33,950	34,000	5,304	4,396	5,304	36,950	37,000	6,054	4,846	6,054	39,950	40,000	6,804	5,296	6,804
34,000					37,000					40,000				
34,000	34,050	5,316	4,404	5,316	37,000	37,050	6,066	4,854	6,066	40,000	40,050	6,816	5,304	6,816
34,050	34,100	5,329	4,411	5,329	37,050	37,100	6,079	4,861	6,079	40,050	40,100	6,829	5,311	6,829
34,100	34,150	5,341	4,419	5,341	37,100	37,150	6,091	4,869	6,091	40,100	40,150	6,841	5,319	6,841
34,150	34,200	5,354	4,426	5,354	37,150	37,200	6,104	4,876	6,104	40,150	40,200	6,854	5,326	6,854
34,200	34,250	5,366	4,434	5,366	37,200	37,250	6,116	4,884	6,116	40,200	40,250	6,866	5,334	6,866
34,250	34,300	5,379	4,441	5,379	37,250	37,300	6,129	4,891	6,129	40,250	40,300	6,879	5,341	6,879
34,300	34,350	5,391	4,449	5,391	37,300	37,350	6,141	4,899	6,141	40,300	40,350	6,891	5,349	6,891
34,350	34,400	5,404	4,456	5,404	37,350	37,400	6,154	4,906	6,154	40,350	40,400	6,904	5,356	6,904
34,400	34,450	5,416	4,464	5,416	37,400	37,450	6,166	4,914	6,166	40,400	40,450	6,916	5,364	6,916
34,450	34,500	5,429	4,471	5,429	37,450	37,500	6,179	4,921	6,179	40,450	40,500	6,929	5,371	6,929
34,500	34,550	5,441	4,479	5,441	37,500	37,550	6,191	4,929	6,191	40,500	40,550	6,941	5,379	6,941
34,550	34,600	5,454	4,486	5,454	37,550	37,600	6,204	4,936	6,204	40,550	40,600	6,954	5,386	6,954
34,600	34,650	5,466	4,494	5,466	37,600	37,650	6,216	4,944	6,216	40,600	40,650	6,966	5,394	6,966
34,650	34,700	5,479	4,501	5,479	37,650	37,700	6,229	4,951	6,229	40,650	40,700	6,979	5,401	6,979
34,700	34,750	5,491	4,509	5,491	37,700	37,750	6,241	4,959	6,241	40,700	40,750	6,991	5,409	6,991
34,750	34,800	5,504	4,516	5,504	37,750	37,800	6,254	4,966	6,254	40,750	40,800	7,004	5,416	7,004
34,800	34,850	5,516	4,524	5,516	37,800	37,850	6,266	4,974	6,266	40,800	40,850	7,016	5,424	7,016
34,850	34,900	5,529	4,531	5,529	37,850	37,900	6,279	4,981	6,279	40,850	40,900	7,029	5,431	7,029
34,900	34,950	5,541	4,539	5,541	37,900	37,950	6,291	4,989	6,291	40,900	40,950	7,041	5,439	7,041
34,950	35,000	5,554	4,546	5,554	37,950	38,000	6,304	4,996	6,304	40,950	41,000	7,054	5,446	7,054

(Continued on page 34)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	7,066	5,454	7,066	44,000	44,050	7,816	5,904	7,816	47,000	47,050	8,566	6,354	8,566
41,050	41,100	7,079	5,461	7,079	44,050	44,100	7,829	5,911	7,829	47,050	47,100	8,579	6,361	8,579
41,100	41,150	7,091	5,469	7,091	44,100	44,150	7,841	5,919	7,841	47,100	47,150	8,591	6,369	8,591
41,150	41,200	7,104	5,476	7,104	44,150	44,200	7,854	5,926	7,854	47,150	47,200	8,604	6,376	8,604
41,200	41,250	7,116	5,484	7,116	44,200	44,250	7,866	5,934	7,866	47,200	47,250	8,616	6,384	8,616
41,250	41,300	7,129	5,491	7,129	44,250	44,300	7,879	5,941	7,879	47,250	47,300	8,629	6,391	8,629
41,300	41,350	7,141	5,499	7,141	44,300	44,350	7,891	5,949	7,891	47,300	47,350	8,641	6,399	8,641
41,350	41,400	7,154	5,506	7,154	44,350	44,400	7,904	5,956	7,904	47,350	47,400	8,654	6,406	8,654
41,400	41,450	7,166	5,514	7,166	44,400	44,450	7,916	5,964	7,916	47,400	47,450	8,666	6,414	8,666
41,450	41,500	7,179	5,521	7,179	44,450	44,500	7,929	5,971	7,929	47,450	47,500	8,679	6,421	8,679
41,500	41,550	7,191	5,529	7,191	44,500	44,550	7,941	5,979	7,941	47,500	47,550	8,691	6,429	8,691
41,550	41,600	7,204	5,536	7,204	44,550	44,600	7,954	5,986	7,954	47,550	47,600	8,704	6,436	8,704
41,600	41,650	7,216	5,544	7,216	44,600	44,650	7,966	5,994	7,966	47,600	47,650	8,716	6,444	8,716
41,650	41,700	7,229	5,551	7,229	44,650	44,700	7,979	6,001	7,979	47,650	47,700	8,729	6,451	8,729
41,700	41,750	7,241	5,559	7,241	44,700	44,750	7,991	6,009	7,991	47,700	47,750	8,741	6,459	8,741
41,750	41,800	7,254	5,566	7,254	44,750	44,800	8,004	6,016	8,004	47,750	47,800	8,754	6,466	8,754
41,800	41,850	7,266	5,574	7,266	44,800	44,850	8,016	6,024	8,016	47,800	47,850	8,766	6,474	8,766
41,850	41,900	7,279	5,581	7,279	44,850	44,900	8,029	6,031	8,029	47,850	47,900	8,779	6,481	8,779
41,900	41,950	7,291	5,589	7,291	44,900	44,950	8,041	6,039	8,041	47,900	47,950	8,791	6,489	8,791
41,950	42,000	7,304	5,596	7,304	44,950	45,000	8,054	6,046	8,054	47,950	48,000	8,804	6,496	8,804
42,000					45,000					48,000				
42,000	42,050	7,316	5,604	7,316	45,000	45,050	8,066	6,054	8,066	48,000	48,050	8,816	6,504	8,816
42,050	42,100	7,329	5,611	7,329	45,050	45,100	8,079	6,061	8,079	48,050	48,100	8,829	6,511	8,829
42,100	42,150	7,341	5,619	7,341	45,100	45,150	8,091	6,069	8,091	48,100	48,150	8,841	6,519	8,841
42,150	42,200	7,354	5,626	7,354	45,150	45,200	8,104	6,076	8,104	48,150	48,200	8,854	6,526	8,854
42,200	42,250	7,366	5,634	7,366	45,200	45,250	8,116	6,084	8,116	48,200	48,250	8,866	6,534	8,866
42,250	42,300	7,379	5,641	7,379	45,250	45,300	8,129	6,091	8,129	48,250	48,300	8,879	6,541	8,879
42,300	42,350	7,391	5,649	7,391	45,300	45,350	8,141	6,099	8,141	48,300	48,350	8,891	6,549	8,891
42,350	42,400	7,404	5,656	7,404	45,350	45,400	8,154	6,106	8,154	48,350	48,400	8,904	6,556	8,904
42,400	42,450	7,416	5,664	7,416	45,400	45,450	8,166	6,114	8,166	48,400	48,450	8,916	6,564	8,916
42,450	42,500	7,429	5,671	7,429	45,450	45,500	8,179	6,121	8,179	48,450	48,500	8,929	6,571	8,929
42,500	42,550	7,441	5,679	7,441	45,500	45,550	8,191	6,129	8,191	48,500	48,550	8,941	6,579	8,941
42,550	42,600	7,454	5,686	7,454	45,550	45,600	8,204	6,136	8,204	48,550	48,600	8,954	6,586	8,954
42,600	42,650	7,466	5,694	7,466	45,600	45,650	8,216	6,144	8,216	48,600	48,650	8,966	6,594	8,966
42,650	42,700	7,479	5,701	7,479	45,650	45,700	8,229	6,151	8,229	48,650	48,700	8,979	6,601	8,979
42,700	42,750	7,491	5,709	7,491	45,700	45,750	8,241	6,159	8,241	48,700	48,750	8,991	6,609	8,991
42,750	42,800	7,504	5,716	7,504	45,750	45,800	8,254	6,166	8,254	48,750	48,800	9,004	6,616	9,004
42,800	42,850	7,516	5,724	7,516	45,800	45,850	8,266	6,174	8,266	48,800	48,850	9,016	6,624	9,016
42,850	42,900	7,529	5,731	7,529	45,850	45,900	8,279	6,181	8,279	48,850	48,900	9,029	6,631	9,029
42,900	42,950	7,541	5,739	7,541	45,900	45,950	8,291	6,189	8,291	48,900	48,950	9,041	6,639	9,041
42,950	43,000	7,554	5,746	7,554	45,950	46,000	8,304	6,196	8,304	48,950	49,000	9,054	6,646	9,054
43,000					46,000					49,000				
43,000	43,050	7,566	5,754	7,566	46,000	46,050	8,316	6,204	8,316	49,000	49,050	9,066	6,654	9,066
43,050	43,100	7,579	5,761	7,579	46,050	46,100	8,329	6,211	8,329	49,050	49,100	9,079	6,661	9,079
43,100	43,150	7,591	5,769	7,591	46,100	46,150	8,341	6,219	8,341	49,100	49,150	9,091	6,669	9,091
43,150	43,200	7,604	5,776	7,604	46,150	46,200	8,354	6,226	8,354	49,150	49,200	9,104	6,676	9,104
43,200	43,250	7,616	5,784	7,616	46,200	46,250	8,366	6,234	8,366	49,200	49,250	9,116	6,684	9,116
43,250	43,300	7,629	5,791	7,629	46,250	46,300	8,379	6,241	8,379	49,250	49,300	9,129	6,691	9,129
43,300	43,350	7,641	5,799	7,641	46,300	46,350	8,391	6,249	8,391	49,300	49,350	9,141	6,699	9,141
43,350	43,400	7,654	5,806	7,654	46,350	46,400	8,404	6,256	8,404	49,350	49,400	9,154	6,706	9,154
43,400	43,450	7,666	5,814	7,666	46,400	46,450	8,416	6,264	8,416	49,400	49,450	9,166	6,714	9,166
43,450	43,500	7,679	5,821	7,679	46,450	46,500	8,429	6,271	8,429	49,450	49,500	9,179	6,721	9,179
43,500	43,550	7,691	5,829	7,691	46,500	46,550	8,441	6,279	8,441	49,500	49,550	9,191	6,729	9,191
43,550	43,600	7,704	5,836	7,704	46,550	46,600	8,454	6,286	8,454	49,550	49,600	9,204	6,736	9,204
43,600	43,650	7,716	5,844	7,716	46,600	46,650	8,466	6,294	8,466	49,600	49,650	9,216	6,744	9,216
43,650	43,700	7,729	5,851	7,729	46,650	46,700	8,479	6,301	8,479	49,650	49,700	9,229	6,751	9,229
43,700	43,750	7,741	5,859	7,741	46,700	46,750	8,491	6,309	8,491	49,700	49,750	9,241	6,759	9,241
43,750	43,800	7,754	5,866	7,754	46,750	46,800	8,504	6,316	8,504	49,750	49,800	9,254	6,766	9,254
43,800	43,850	7,766	5,874	7,766	46,800	46,850	8,516	6,324	8,516	49,800	49,850	9,266	6,774	9,266
43,850	43,900	7,779	5,881	7,779	46,850	46,900	8,529	6,331	8,529	49,850	49,900	9,279	6,781	9,279
43,900	43,950	7,791	5,889	7,791	46,900	46,950	8,541	6,339	8,541	49,900	49,950	9,291	6,789	9,291
43,950	44,000	7,804	5,896	7,804	46,950	47,000	8,554	6,346	8,554	49,950	50,000	9,304	6,796	9,304

(Continued on page 35)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
50,000					53,000					56,000				
50,000	50,050	9,316	6,804	9,316	53,000	53,050	10,066	7,254	10,066	56,000	56,050	10,816	7,704	10,816
50,050	50,100	9,329	6,811	9,329	53,050	53,100	10,079	7,261	10,079	56,050	56,100	10,829	7,711	10,829
50,100	50,150	9,341	6,819	9,341	53,100	53,150	10,091	7,269	10,091	56,100	56,150	10,841	7,719	10,841
50,150	50,200	9,354	6,826	9,354	53,150	53,200	10,104	7,276	10,104	56,150	56,200	10,854	7,726	10,854
50,200	50,250	9,366	6,834	9,366	53,200	53,250	10,116	7,284	10,116	56,200	56,250	10,866	7,734	10,866
50,250	50,300	9,379	6,841	9,379	53,250	53,300	10,129	7,291	10,129	56,250	56,300	10,879	7,741	10,879
50,300	50,350	9,391	6,849	9,391	53,300	53,350	10,141	7,299	10,141	56,300	56,350	10,891	7,749	10,891
50,350	50,400	9,404	6,856	9,404	53,350	53,400	10,154	7,306	10,154	56,350	56,400	10,904	7,756	10,904
50,400	50,450	9,416	6,864	9,416	53,400	53,450	10,166	7,314	10,166	56,400	56,450	10,916	7,764	10,916
50,450	50,500	9,429	6,871	9,429	53,450	53,500	10,179	7,321	10,179	56,450	56,500	10,929	7,771	10,929
50,500	50,550	9,441	6,879	9,441	53,500	53,550	10,191	7,329	10,191	56,500	56,550	10,941	7,779	10,941
50,550	50,600	9,454	6,886	9,454	53,550	53,600	10,204	7,336	10,204	56,550	56,600	10,954	7,786	10,954
50,600	50,650	9,466	6,894	9,466	53,600	53,650	10,216	7,344	10,216	56,600	56,650	10,966	7,794	10,966
50,650	50,700	9,479	6,901	9,479	53,650	53,700	10,229	7,351	10,229	56,650	56,700	10,979	7,801	10,979
50,700	50,750	9,491	6,909	9,491	53,700	53,750	10,241	7,359	10,241	56,700	56,750	10,991	7,809	10,991
50,750	50,800	9,504	6,916	9,504	53,750	53,800	10,254	7,366	10,254	56,750	56,800	11,004	7,816	11,004
50,800	50,850	9,516	6,924	9,516	53,800	53,850	10,266	7,374	10,266	56,800	56,850	11,016	7,826	11,016
50,850	50,900	9,529	6,931	9,529	53,850	53,900	10,279	7,381	10,279	56,850	56,900	11,029	7,839	11,029
50,900	50,950	9,541	6,939	9,541	53,900	53,950	10,291	7,389	10,291	56,900	56,950	11,041	7,851	11,041
50,950	51,000	9,554	6,946	9,554	53,950	54,000	10,304	7,396	10,304	56,950	57,000	11,054	7,864	11,054
51,000					54,000					57,000				
51,000	51,050	9,566	6,954	9,566	54,000	54,050	10,316	7,404	10,316	57,000	57,050	11,066	7,876	11,066
51,050	51,100	9,579	6,961	9,579	54,050	54,100	10,329	7,411	10,329	57,050	57,100	11,079	7,889	11,079
51,100	51,150	9,591	6,969	9,591	54,100	54,150	10,341	7,419	10,341	57,100	57,150	11,091	7,901	11,091
51,150	51,200	9,604	6,976	9,604	54,150	54,200	10,354	7,426	10,354	57,150	57,200	11,104	7,914	11,104
51,200	51,250	9,616	6,984	9,616	54,200	54,250	10,366	7,434	10,366	57,200	57,250	11,116	7,926	11,116
51,250	51,300	9,629	6,991	9,629	54,250	54,300	10,379	7,441	10,379	57,250	57,300	11,129	7,939	11,129
51,300	51,350	9,641	6,999	9,641	54,300	54,350	10,391	7,449	10,391	57,300	57,350	11,141	7,951	11,141
51,350	51,400	9,654	7,006	9,654	54,350	54,400	10,404	7,456	10,404	57,350	57,400	11,154	7,964	11,154
51,400	51,450	9,666	7,014	9,666	54,400	54,450	10,416	7,464	10,416	57,400	57,450	11,166	7,976	11,166
51,450	51,500	9,679	7,021	9,679	54,450	54,500	10,429	7,471	10,429	57,450	57,500	11,179	7,989	11,179
51,500	51,550	9,691	7,029	9,691	54,500	54,550	10,441	7,479	10,441	57,500	57,550	11,191	8,001	11,191
51,550	51,600	9,704	7,036	9,704	54,550	54,600	10,454	7,486	10,454	57,550	57,600	11,204	8,014	11,204
51,600	51,650	9,716	7,044	9,716	54,600	54,650	10,466	7,494	10,466	57,600	57,650	11,216	8,026	11,216
51,650	51,700	9,729	7,051	9,729	54,650	54,700	10,479	7,501	10,479	57,650	57,700	11,229	8,039	11,229
51,700	51,750	9,741	7,059	9,741	54,700	54,750	10,491	7,509	10,491	57,700	57,750	11,241	8,051	11,241
51,750	51,800	9,754	7,066	9,754	54,750	54,800	10,504	7,516	10,504	57,750	57,800	11,254	8,064	11,254
51,800	51,850	9,766	7,074	9,766	54,800	54,850	10,516	7,524	10,516	57,800	57,850	11,266	8,076	11,266
51,850	51,900	9,779	7,081	9,779	54,850	54,900	10,529	7,531	10,529	57,850	57,900	11,279	8,089	11,279
51,900	51,950	9,791	7,089	9,791	54,900	54,950	10,541	7,539	10,541	57,900	57,950	11,291	8,101	11,291
51,950	52,000	9,804	7,096	9,804	54,950	55,000	10,554	7,546	10,554	57,950	58,000	11,304	8,114	11,304
52,000					55,000					58,000				
52,000	52,050	9,816	7,104	9,816	55,000	55,050	10,566	7,554	10,566	58,000	58,050	11,316	8,126	11,316
52,050	52,100	9,829	7,111	9,829	55,050	55,100	10,579	7,561	10,579	58,050	58,100	11,329	8,139	11,329
52,100	52,150	9,841	7,119	9,841	55,100	55,150	10,591	7,569	10,591	58,100	58,150	11,341	8,151	11,341
52,150	52,200	9,854	7,126	9,854	55,150	55,200	10,604	7,576	10,604	58,150	58,200	11,354	8,164	11,354
52,200	52,250	9,866	7,134	9,866	55,200	55,250	10,616	7,584	10,616	58,200	58,250	11,366	8,176	11,366
52,250	52,300	9,879	7,141	9,879	55,250	55,300	10,629	7,591	10,629	58,250	58,300	11,379	8,189	11,379
52,300	52,350	9,891	7,149	9,891	55,300	55,350	10,641	7,599	10,641	58,300	58,350	11,391	8,201	11,391
52,350	52,400	9,904	7,156	9,904	55,350	55,400	10,654	7,606	10,654	58,350	58,400	11,404	8,214	11,404
52,400	52,450	9,916	7,164	9,916	55,400	55,450	10,666	7,614	10,666	58,400	58,450	11,416	8,226	11,416
52,450	52,500	9,929	7,171	9,929	55,450	55,500	10,679	7,621	10,679	58,450	58,500	11,429	8,239	11,429
52,500	52,550	9,941	7,179	9,941	55,500	55,550	10,691	7,629	10,691	58,500	58,550	11,441	8,251	11,441
52,550	52,600	9,954	7,186	9,954	55,550	55,600	10,704	7,636	10,704	58,550	58,600	11,454	8,264	11,454
52,600	52,650	9,966	7,194	9,966	55,600	55,650	10,716	7,644	10,716	58,600	58,650	11,466	8,276	11,466
52,650	52,700	9,979	7,201	9,979	55,650	55,700	10,729	7,651	10,729	58,650	58,700	11,479	8,289	11,479
52,700	52,750	9,991	7,209	9,991	55,700	55,750	10,741	7,659	10,741	58,700	58,750	11,491	8,301	11,491
52,750	52,800	10,004	7,216	10,004	55,750	55,800	10,754	7,666	10,754	58,750	58,800	11,504	8,314	11,504
52,800	52,850	10,016	7,224	10,016	55,800	55,850	10,766	7,674	10,766	58,800	58,850	11,516	8,326	11,516
52,850	52,900	10,029	7,231	10,029	55,850	55,900	10,779	7,681	10,779	58,850	58,900	11,529	8,339	11,529
52,900	52,950	10,041	7,239	10,041	55,900	55,950	10,791	7,689	10,791	58,900	58,950	11,541	8,351	11,541
52,950	53,000	10,054	7,246	10,054	55,950	56,000	10,804	7,696	10,804	58,950	59,000	11,554	8,364	11,554

(Continued on page 36)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
59,000					62,000					65,000				
59,000	59,050	11,566	8,376	11,617	62,000	62,050	12,316	9,126	12,457	65,000	65,050	13,066	9,876	13,297
59,050	59,100	11,579	8,389	11,631	62,050	62,100	12,329	9,139	12,471	65,050	65,100	13,079	9,889	13,311
59,100	59,150	11,591	8,401	11,645	62,100	62,150	12,341	9,151	12,485	65,100	65,150	13,091	9,901	13,325
59,150	59,200	11,604	8,414	11,659	62,150	62,200	12,354	9,164	12,499	65,150	65,200	13,104	9,914	13,339
59,200	59,250	11,616	8,426	11,673	62,200	62,250	12,366	9,176	12,513	65,200	65,250	13,116	9,926	13,353
59,250	59,300	11,629	8,439	11,687	62,250	62,300	12,379	9,189	12,527	65,250	65,300	13,129	9,939	13,367
59,300	59,350	11,641	8,451	11,701	62,300	62,350	12,391	9,201	12,541	65,300	65,350	13,141	9,951	13,381
59,350	59,400	11,654	8,464	11,715	62,350	62,400	12,404	9,214	12,555	65,350	65,400	13,154	9,964	13,395
59,400	59,450	11,666	8,476	11,729	62,400	62,450	12,416	9,226	12,569	65,400	65,450	13,166	9,976	13,409
59,450	59,500	11,679	8,489	11,743	62,450	62,500	12,429	9,239	12,583	65,450	65,500	13,179	9,989	13,423
59,500	59,550	11,691	8,501	11,757	62,500	62,550	12,441	9,251	12,597	65,500	65,550	13,191	10,001	13,437
59,550	59,600	11,704	8,514	11,771	62,550	62,600	12,454	9,264	12,611	65,550	65,600	13,204	10,014	13,451
59,600	59,650	11,716	8,526	11,785	62,600	62,650	12,466	9,276	12,625	65,600	65,650	13,216	10,026	13,465
59,650	59,700	11,729	8,539	11,799	62,650	62,700	12,479	9,289	12,639	65,650	65,700	13,229	10,039	13,479
59,700	59,750	11,741	8,551	11,813	62,700	62,750	12,491	9,301	12,653	65,700	65,750	13,241	10,051	13,493
59,750	59,800	11,754	8,564	11,827	62,750	62,800	12,504	9,314	12,667	65,750	65,800	13,254	10,064	13,507
59,800	59,850	11,766	8,576	11,841	62,800	62,850	12,516	9,326	12,681	65,800	65,850	13,266	10,076	13,521
59,850	59,900	11,779	8,589	11,855	62,850	62,900	12,529	9,339	12,695	65,850	65,900	13,279	10,089	13,535
59,900	59,950	11,791	8,601	11,869	62,900	62,950	12,541	9,351	12,709	65,900	65,950	13,291	10,101	13,549
59,950	60,000	11,804	8,614	11,883	62,950	63,000	12,554	9,364	12,723	65,950	66,000	13,304	10,114	13,563
60,000					63,000					66,000				
60,000	60,050	11,816	8,626	11,897	63,000	63,050	12,566	9,376	12,737	66,000	66,050	13,316	10,126	13,577
60,050	60,100	11,829	8,639	11,911	63,050	63,100	12,579	9,389	12,751	66,050	66,100	13,329	10,139	13,591
60,100	60,150	11,841	8,651	11,925	63,100	63,150	12,591	9,401	12,765	66,100	66,150	13,341	10,151	13,605
60,150	60,200	11,854	8,664	11,939	63,150	63,200	12,604	9,414	12,779	66,150	66,200	13,354	10,164	13,619
60,200	60,250	11,866	8,676	11,953	63,200	63,250	12,616	9,426	12,793	66,200	66,250	13,366	10,176	13,633
60,250	60,300	11,879	8,689	11,967	63,250	63,300	12,629	9,439	12,807	66,250	66,300	13,379	10,189	13,647
60,300	60,350	11,891	8,701	11,981	63,300	63,350	12,641	9,451	12,821	66,300	66,350	13,391	10,201	13,661
60,350	60,400	11,904	8,714	11,995	63,350	63,400	12,654	9,464	12,835	66,350	66,400	13,404	10,214	13,675
60,400	60,450	11,916	8,726	12,009	63,400	63,450	12,666	9,476	12,849	66,400	66,450	13,416	10,226	13,689
60,450	60,500	11,929	8,739	12,023	63,450	63,500	12,679	9,489	12,863	66,450	66,500	13,429	10,239	13,703
60,500	60,550	11,941	8,751	12,037	63,500	63,550	12,691	9,501	12,877	66,500	66,550	13,441	10,251	13,717
60,550	60,600	11,954	8,764	12,051	63,550	63,600	12,704	9,514	12,891	66,550	66,600	13,454	10,264	13,731
60,600	60,650	11,966	8,776	12,065	63,600	63,650	12,716	9,526	12,905	66,600	66,650	13,466	10,276	13,745
60,650	60,700	11,979	8,789	12,079	63,650	63,700	12,729	9,539	12,919	66,650	66,700	13,479	10,289	13,759
60,700	60,750	11,991	8,801	12,093	63,700	63,750	12,741	9,551	12,933	66,700	66,750	13,491	10,301	13,773
60,750	60,800	12,004	8,814	12,107	63,750	63,800	12,754	9,564	12,947	66,750	66,800	13,504	10,314	13,787
60,800	60,850	12,016	8,826	12,121	63,800	63,850	12,766	9,576	12,961	66,800	66,850	13,516	10,326	13,801
60,850	60,900	12,029	8,839	12,135	63,850	63,900	12,779	9,589	12,975	66,850	66,900	13,529	10,339	13,815
60,900	60,950	12,041	8,851	12,149	63,900	63,950	12,791	9,601	12,989	66,900	66,950	13,541	10,351	13,829
60,950	61,000	12,054	8,864	12,163	63,950	64,000	12,804	9,614	13,003	66,950	67,000	13,554	10,364	13,843
61,000					64,000					67,000				
61,000	61,050	12,066	8,876	12,177	64,000	64,050	12,816	9,626	13,017	67,000	67,050	13,566	10,376	13,857
61,050	61,100	12,079	8,889	12,191	64,050	64,100	12,829	9,639	13,031	67,050	67,100	13,579	10,389	13,871
61,100	61,150	12,091	8,901	12,205	64,100	64,150	12,841	9,651	13,045	67,100	67,150	13,591	10,401	13,885
61,150	61,200	12,104	8,914	12,219	64,150	64,200	12,854	9,664	13,059	67,150	67,200	13,604	10,414	13,899
61,200	61,250	12,116	8,926	12,233	64,200	64,250	12,866	9,676	13,073	67,200	67,250	13,616	10,426	13,913
61,250	61,300	12,129	8,939	12,247	64,250	64,300	12,879	9,689	13,087	67,250	67,300	13,629	10,439	13,927
61,300	61,350	12,141	8,951	12,261	64,300	64,350	12,891	9,701	13,101	67,300	67,350	13,641	10,451	13,941
61,350	61,400	12,154	8,964	12,275	64,350	64,400	12,904	9,714	13,115	67,350	67,400	13,654	10,464	13,955
61,400	61,450	12,166	8,976	12,289	64,400	64,450	12,916	9,726	13,129	67,400	67,450	13,666	10,476	13,969
61,450	61,500	12,179	8,989	12,303	64,450	64,500	12,929	9,739	13,143	67,450	67,500	13,679	10,489	13,983
61,500	61,550	12,191	9,001	12,317	64,500	64,550	12,941	9,751	13,157	67,500	67,550	13,691	10,501	13,997
61,550	61,600	12,204	9,014	12,331	64,550	64,600	12,954	9,764	13,171	67,550	67,600	13,704	10,514	14,011
61,600	61,650	12,216	9,026	12,345	64,600	64,650	12,966	9,776	13,185	67,600	67,650	13,716	10,526	14,025
61,650	61,700	12,229	9,039	12,359	64,650	64,700	12,979	9,789	13,199	67,650	67,700	13,729	10,539	14,039
61,700	61,750	12,241	9,051	12,373	64,700	64,750	12,991	9,801	13,213	67,700	67,750	13,741	10,551	14,053
61,750	61,800	12,254	9,064	12,387	64,750	64,800	13,004	9,814	13,227	67,750	67,800	13,754	10,564	14,067
61,800	61,850	12,266	9,076	12,401	64,800	64,850	13,016	9,826	13,241	67,800	67,850	13,766	10,576	14,081
61,850	61,900	12,279	9,089	12,415	64,850	64,900	13,029	9,839	13,255	67,850	67,900	13,779	10,589	14,095
61,900	61,950	12,291	9,101	12,429	64,900	64,950	13,041	9,851	13,269	67,900	67,950	13,791	10,601	14,109
61,950	62,000	12,304	9,114	12,443	64,950	65,000	13,054	9,864	13,283	67,950	68,000	13,804	10,614	14,123

(Continued on page 37)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
68,000					71,000					74,000				
68,000	68,050	13,816	10,626	14,137	71,000	71,050	14,633	11,376	14,977	74,000	74,050	15,473	12,126	15,817
68,050	68,100	13,829	10,639	14,151	71,050	71,100	14,647	11,389	14,991	74,050	74,100	15,487	12,139	15,831
68,100	68,150	13,841	10,651	14,165	71,100	71,150	14,661	11,401	15,005	74,100	74,150	15,501	12,151	15,845
68,150	68,200	13,854	10,664	14,179	71,150	71,200	14,675	11,414	15,019	74,150	74,200	15,515	12,164	15,859
68,200	68,250	13,866	10,676	14,193	71,200	71,250	14,689	11,426	15,033	74,200	74,250	15,529	12,176	15,873
68,250	68,300	13,879	10,689	14,207	71,250	71,300	14,703	11,439	15,047	74,250	74,300	15,543	12,189	15,887
68,300	68,350	13,891	10,701	14,221	71,300	71,350	14,717	11,451	15,061	74,300	74,350	15,557	12,201	15,901
68,350	68,400	13,904	10,714	14,235	71,350	71,400	14,731	11,464	15,075	74,350	74,400	15,571	12,214	15,915
68,400	68,450	13,916	10,726	14,249	71,400	71,450	14,745	11,476	15,089	74,400	74,450	15,585	12,226	15,929
68,450	68,500	13,929	10,739	14,263	71,450	71,500	14,759	11,489	15,103	74,450	74,500	15,599	12,239	15,943
68,500	68,550	13,941	10,751	14,277	71,500	71,550	14,773	11,501	15,117	74,500	74,550	15,613	12,251	15,957
68,550	68,600	13,954	10,764	14,291	71,550	71,600	14,787	11,514	15,131	74,550	74,600	15,627	12,264	15,971
68,600	68,650	13,966	10,776	14,305	71,600	71,650	14,801	11,526	15,145	74,600	74,650	15,641	12,276	15,985
68,650	68,700	13,979	10,789	14,319	71,650	71,700	14,815	11,539	15,159	74,650	74,700	15,655	12,289	15,999
68,700	68,750	13,991	10,801	14,333	71,700	71,750	14,829	11,551	15,173	74,700	74,750	15,669	12,301	16,013
68,750	68,800	14,004	10,814	14,347	71,750	71,800	14,843	11,564	15,187	74,750	74,800	15,683	12,314	16,027
68,800	68,850	14,017	10,826	14,361	71,800	71,850	14,857	11,576	15,201	74,800	74,850	15,697	12,326	16,041
68,850	68,900	14,031	10,839	14,375	71,850	71,900	14,871	11,589	15,215	74,850	74,900	15,711	12,339	16,055
68,900	68,950	14,045	10,851	14,389	71,900	71,950	14,885	11,601	15,229	74,900	74,950	15,725	12,351	16,069
68,950	69,000	14,059	10,864	14,403	71,950	72,000	14,899	11,614	15,243	74,950	75,000	15,739	12,364	16,083
69,000					72,000					75,000				
69,000	69,050	14,073	10,876	14,417	72,000	72,050	14,913	11,626	15,257	75,000	75,050	15,753	12,376	16,097
69,050	69,100	14,087	10,889	14,431	72,050	72,100	14,927	11,639	15,271	75,050	75,100	15,767	12,389	16,111
69,100	69,150	14,101	10,901	14,445	72,100	72,150	14,941	11,651	15,285	75,100	75,150	15,781	12,401	16,125
69,150	69,200	14,115	10,914	14,459	72,150	72,200	14,955	11,664	15,299	75,150	75,200	15,795	12,414	16,139
69,200	69,250	14,129	10,926	14,473	72,200	72,250	14,969	11,676	15,313	75,200	75,250	15,809	12,426	16,153
69,250	69,300	14,143	10,939	14,487	72,250	72,300	14,983	11,689	15,327	75,250	75,300	15,823	12,439	16,167
69,300	69,350	14,157	10,951	14,501	72,300	72,350	14,997	11,701	15,341	75,300	75,350	15,837	12,451	16,181
69,350	69,400	14,171	10,964	14,515	72,350	72,400	15,011	11,714	15,355	75,350	75,400	15,851	12,464	16,195
69,400	69,450	14,185	10,976	14,529	72,400	72,450	15,025	11,726	15,369	75,400	75,450	15,865	12,476	16,209
69,450	69,500	14,199	10,989	14,543	72,450	72,500	15,039	11,739	15,383	75,450	75,500	15,879	12,489	16,223
69,500	69,550	14,213	11,001	14,557	72,500	72,550	15,053	11,751	15,397	75,500	75,550	15,893	12,501	16,237
69,550	69,600	14,227	11,014	14,571	72,550	72,600	15,067	11,764	15,411	75,550	75,600	15,907	12,514	16,251
69,600	69,650	14,241	11,026	14,585	72,600	72,650	15,081	11,776	15,425	75,600	75,650	15,921	12,526	16,265
69,650	69,700	14,255	11,039	14,599	72,650	72,700	15,095	11,789	15,439	75,650	75,700	15,935	12,539	16,279
69,700	69,750	14,269	11,051	14,613	72,700	72,750	15,109	11,801	15,453	75,700	75,750	15,949	12,551	16,293
69,750	69,800	14,283	11,064	14,627	72,750	72,800	15,123	11,814	15,467	75,750	75,800	15,963	12,564	16,307
69,800	69,850	14,297	11,076	14,641	72,800	72,850	15,137	11,826	15,481	75,800	75,850	15,977	12,576	16,321
69,850	69,900	14,311	11,089	14,655	72,850	72,900	15,151	11,839	15,495	75,850	75,900	15,991	12,589	16,335
69,900	69,950	14,325	11,101	14,669	72,900	72,950	15,165	11,851	15,509	75,900	75,950	16,005	12,601	16,349
69,950	70,000	14,339	11,114	14,683	72,950	73,000	15,179	11,864	15,523	75,950	76,000	16,019	12,614	16,363
70,000					73,000					76,000				
70,000	70,050	14,353	11,126	14,697	73,000	73,050	15,193	11,876	15,537	76,000	76,050	16,033	12,626	16,377
70,050	70,100	14,367	11,139	14,711	73,050	73,100	15,207	11,889	15,551	76,050	76,100	16,047	12,639	16,391
70,100	70,150	14,381	11,151	14,725	73,100	73,150	15,221	11,901	15,565	76,100	76,150	16,061	12,651	16,405
70,150	70,200	14,395	11,164	14,739	73,150	73,200	15,235	11,914	15,579	76,150	76,200	16,075	12,664	16,419
70,200	70,250	14,409	11,176	14,753	73,200	73,250	15,249	11,926	15,593	76,200	76,250	16,089	12,676	16,433
70,250	70,300	14,423	11,189	14,767	73,250	73,300	15,263	11,939	15,607	76,250	76,300	16,103	12,689	16,447
70,300	70,350	14,437	11,201	14,781	73,300	73,350	15,277	11,951	15,621	76,300	76,350	16,117	12,701	16,461
70,350	70,400	14,451	11,214	14,795	73,350	73,400	15,291	11,964	15,635	76,350	76,400	16,131	12,714	16,475
70,400	70,450	14,465	11,226	14,809	73,400	73,450	15,305	11,976	15,649	76,400	76,450	16,145	12,726	16,489
70,450	70,500	14,479	11,239	14,823	73,450	73,500	15,319	11,989	15,663	76,450	76,500	16,159	12,739	16,503
70,500	70,550	14,493	11,251	14,837	73,500	73,550	15,333	12,001	15,677	76,500	76,550	16,173	12,751	16,517
70,550	70,600	14,507	11,264	14,851	73,550	73,600	15,347	12,014	15,691	76,550	76,600	16,187	12,764	16,531
70,600	70,650	14,521	11,276	14,865	73,600	73,650	15,361	12,026	15,705	76,600	76,650	16,201	12,776	16,545
70,650	70,700	14,535	11,289	14,879	73,650	73,700	15,375	12,039	15,719	76,650	76,700	16,215	12,789	16,559
70,700	70,750	14,549	11,301	14,893	73,700	73,750	15,389	12,051	15,733	76,700	76,750	16,229	12,801	16,573
70,750	70,800	14,563	11,314	14,907	73,750	73,800	15,403	12,064	15,747	76,750	76,800	16,243	12,814	16,587
70,800	70,850	14,577	11,326	14,921	73,800	73,850	15,417	12,076	15,761	76,800	76,850	16,257	12,826	16,601
70,850	70,900	14,591	11,339	14,935	73,850	73,900	15,431	12,089	15,775	76,850	76,900	16,271	12,839	16,615
70,900	70,950	14,605	11,351	14,949	73,900	73,950	15,445	12,101	15,789	76,900	76,950	16,285	12,851	16,629
70,950	71,000	14,619	11,364	14,963	73,950	74,000	15,459	12,114	15,803	76,950	77,000	16,299	12,864	16,643

(Continued on page 38)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
77,000					80,000					83,000				
77,000	77,050	16,313	12,876	16,657	80,000	80,050	17,153	13,626	17,497	83,000	83,050	17,993	14,376	18,337
77,050	77,100	16,327	12,889	16,671	80,050	80,100	17,167	13,639	17,511	83,050	83,100	18,007	14,389	18,351
77,100	77,150	16,341	12,901	16,685	80,100	80,150	17,181	13,651	17,525	83,100	83,150	18,021	14,401	18,365
77,150	77,200	16,355	12,914	16,699	80,150	80,200	17,195	13,664	17,539	83,150	83,200	18,035	14,414	18,379
77,200	77,250	16,369	12,926	16,713	80,200	80,250	17,209	13,676	17,553	83,200	83,250	18,049	14,426	18,393
77,250	77,300	16,383	12,939	16,727	80,250	80,300	17,223	13,689	17,567	83,250	83,300	18,063	14,439	18,407
77,300	77,350	16,397	12,951	16,741	80,300	80,350	17,237	13,701	17,581	83,300	83,350	18,077	14,451	18,421
77,350	77,400	16,411	12,964	16,755	80,350	80,400	17,251	13,714	17,595	83,350	83,400	18,091	14,464	18,435
77,400	77,450	16,425	12,976	16,769	80,400	80,450	17,265	13,726	17,609	83,400	83,450	18,105	14,476	18,449
77,450	77,500	16,439	12,989	16,783	80,450	80,500	17,279	13,739	17,623	83,450	83,500	18,119	14,489	18,463
77,500	77,550	16,453	13,001	16,797	80,500	80,550	17,293	13,751	17,637	83,500	83,550	18,133	14,501	18,477
77,550	77,600	16,467	13,014	16,811	80,550	80,600	17,307	13,764	17,651	83,550	83,600	18,147	14,514	18,491
77,600	77,650	16,481	13,026	16,825	80,600	80,650	17,321	13,776	17,665	83,600	83,650	18,161	14,526	18,505
77,650	77,700	16,495	13,039	16,839	80,650	80,700	17,335	13,789	17,679	83,650	83,700	18,175	14,539	18,519
77,700	77,750	16,509	13,051	16,853	80,700	80,750	17,349	13,801	17,693	83,700	83,750	18,189	14,551	18,533
77,750	77,800	16,523	13,064	16,867	80,750	80,800	17,363	13,814	17,707	83,750	83,800	18,203	14,564	18,547
77,800	77,850	16,537	13,076	16,881	80,800	80,850	17,377	13,826	17,721	83,800	83,850	18,217	14,576	18,561
77,850	77,900	16,551	13,089	16,895	80,850	80,900	17,391	13,839	17,735	83,850	83,900	18,231	14,589	18,575
77,900	77,950	16,565	13,101	16,909	80,900	80,950	17,405	13,851	17,749	83,900	83,950	18,245	14,601	18,589
77,950	78,000	16,579	13,114	16,923	80,950	81,000	17,419	13,864	17,763	83,950	84,000	18,259	14,614	18,603
78,000					81,000					84,000				
78,000	78,050	16,593	13,126	16,937	81,000	81,050	17,433	13,876	17,777	84,000	84,050	18,273	14,626	18,617
78,050	78,100	16,607	13,139	16,951	81,050	81,100	17,447	13,889	17,791	84,050	84,100	18,287	14,639	18,631
78,100	78,150	16,621	13,151	16,965	81,100	81,150	17,461	13,901	17,805	84,100	84,150	18,301	14,651	18,645
78,150	78,200	16,635	13,164	16,979	81,150	81,200	17,475	13,914	17,819	84,150	84,200	18,315	14,664	18,659
78,200	78,250	16,649	13,176	16,993	81,200	81,250	17,489	13,926	17,833	84,200	84,250	18,329	14,676	18,673
78,250	78,300	16,663	13,189	17,007	81,250	81,300	17,503	13,939	17,847	84,250	84,300	18,343	14,689	18,687
78,300	78,350	16,677	13,201	17,021	81,300	81,350	17,517	13,951	17,861	84,300	84,350	18,357	14,701	18,701
78,350	78,400	16,691	13,214	17,035	81,350	81,400	17,531	13,964	17,875	84,350	84,400	18,371	14,714	18,715
78,400	78,450	16,705	13,226	17,049	81,400	81,450	17,545	13,976	17,889	84,400	84,450	18,385	14,726	18,729
78,450	78,500	16,719	13,239	17,063	81,450	81,500	17,559	13,989	17,903	84,450	84,500	18,399	14,739	18,743
78,500	78,550	16,733	13,251	17,077	81,500	81,550	17,573	14,001	17,917	84,500	84,550	18,413	14,751	18,757
78,550	78,600	16,747	13,264	17,091	81,550	81,600	17,587	14,014	17,931	84,550	84,600	18,427	14,764	18,771
78,600	78,650	16,761	13,276	17,105	81,600	81,650	17,601	14,026	17,945	84,600	84,650	18,441	14,776	18,785
78,650	78,700	16,775	13,289	17,119	81,650	81,700	17,615	14,039	17,959	84,650	84,700	18,455	14,789	18,799
78,700	78,750	16,789	13,301	17,133	81,700	81,750	17,629	14,051	17,973	84,700	84,750	18,469	14,801	18,813
78,750	78,800	16,803	13,314	17,147	81,750	81,800	17,643	14,064	17,987	84,750	84,800	18,483	14,814	18,827
78,800	78,850	16,817	13,326	17,161	81,800	81,850	17,657	14,076	18,001	84,800	84,850	18,497	14,826	18,841
78,850	78,900	16,831	13,339	17,175	81,850	81,900	17,671	14,089	18,015	84,850	84,900	18,511	14,839	18,855
78,900	78,950	16,845	13,351	17,189	81,900	81,950	17,685	14,101	18,029	84,900	84,950	18,525	14,851	18,869
78,950	79,000	16,859	13,364	17,203	81,950	82,000	17,699	14,114	18,043	84,950	85,000	18,539	14,864	18,883
79,000					82,000					85,000				
79,000	79,050	16,873	13,376	17,217	82,000	82,050	17,713	14,126	18,057	85,000	85,050	18,553	14,876	18,897
79,050	79,100	16,887	13,389	17,231	82,050	82,100	17,727	14,139	18,071	85,050	85,100	18,567	14,889	18,911
79,100	79,150	16,901	13,401	17,245	82,100	82,150	17,741	14,151	18,085	85,100	85,150	18,581	14,901	18,925
79,150	79,200	16,915	13,414	17,259	82,150	82,200	17,755	14,164	18,099	85,150	85,200	18,595	14,914	18,939
79,200	79,250	16,929	13,426	17,273	82,200	82,250	17,769	14,176	18,113	85,200	85,250	18,609	14,926	18,953
79,250	79,300	16,943	13,439	17,287	82,250	82,300	17,783	14,189	18,127	85,250	85,300	18,623	14,939	18,967
79,300	79,350	16,957	13,451	17,301	82,300	82,350	17,797	14,201	18,141	85,300	85,350	18,637	14,951	18,981
79,350	79,400	16,971	13,464	17,315	82,350	82,400	17,811	14,214	18,155	85,350	85,400	18,651	14,964	18,995
79,400	79,450	16,985	13,476	17,329	82,400	82,450	17,825	14,226	18,169	85,400	85,450	18,665	14,976	19,009
79,450	79,500	16,999	13,489	17,343	82,450	82,500	17,839	14,239	18,183	85,450	85,500	18,679	14,989	19,023
79,500	79,550	17,013	13,501	17,357	82,500	82,550	17,853	14,251	18,197	85,500	85,550	18,693	15,001	19,037
79,550	79,600	17,027	13,514	17,371	82,550	82,600	17,867	14,264	18,211	85,550	85,600	18,707	15,014	19,051
79,600	79,650	17,041	13,526	17,385	82,600	82,650	17,881	14,276	18,225	85,600	85,650	18,721	15,026	19,065
79,650	79,700	17,055	13,539	17,399	82,650	82,700	17,895	14,289	18,239	85,650	85,700	18,735	15,039	19,079
79,700	79,750	17,069	13,551	17,413	82,700	82,750	17,909	14,301	18,253	85,700	85,750	18,749	15,051	19,093
79,750	79,800	17,083	13,564	17,427	82,750	82,800	17,923	14,314	18,267	85,750	85,800	18,763	15,064	19,107
79,800	79,850	17,097	13,576	17,441	82,800	82,850	17,937	14,326	18,281	85,800	85,850	18,777	15,076	19,121
79,850	79,900	17,111	13,589	17,455	82,850	82,900	17,951	14,339	18,295	85,850	85,900	18,791	15,089	19,135
79,900	79,950	17,125	13,601	17,469	82,900	82,950	17,965	14,351	18,309	85,900	85,950	18,805	15,101	19,149
79,950	80,000	17,139	13,614	17,483	82,950	83,000	17,979	14,364	18,323	85,950	86,000	18,819	15,114	19,163

(Continued on page 39)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
86,000					89,000					92,000				
86,000	86,050	18,833	15,126	19,177	89,000	89,050	19,673	15,876	20,101	92,000	92,050	20,513	16,626	21,091
86,050	86,100	18,847	15,139	19,191	89,050	89,100	19,687	15,889	20,118	92,050	92,100	20,527	16,639	21,108
86,100	86,150	18,861	15,151	19,205	89,100	89,150	19,701	15,901	20,134	92,100	92,150	20,541	16,651	21,124
86,150	86,200	18,875	15,164	19,219	89,150	89,200	19,715	15,914	20,151	92,150	92,200	20,555	16,664	21,141
86,200	86,250	18,889	15,176	19,233	89,200	89,250	19,729	15,926	20,167	92,200	92,250	20,569	16,676	21,157
86,250	86,300	18,903	15,189	19,247	89,250	89,300	19,743	15,939	20,184	92,250	92,300	20,583	16,689	21,174
86,300	86,350	18,917	15,201	19,261	89,300	89,350	19,757	15,951	20,200	92,300	92,350	20,597	16,701	21,190
86,350	86,400	18,931	15,214	19,275	89,350	89,400	19,771	15,964	20,217	92,350	92,400	20,611	16,714	21,207
86,400	86,450	18,945	15,226	19,289	89,400	89,450	19,785	15,976	20,233	92,400	92,450	20,625	16,726	21,223
86,450	86,500	18,959	15,239	19,303	89,450	89,500	19,799	15,989	20,250	92,450	92,500	20,639	16,739	21,240
86,500	86,550	18,973	15,251	19,317	89,500	89,550	19,813	16,001	20,266	92,500	92,550	20,653	16,751	21,256
86,550	86,600	18,987	15,264	19,331	89,550	89,600	19,827	16,014	20,283	92,550	92,600	20,667	16,764	21,273
86,600	86,650	19,001	15,276	19,345	89,600	89,650	19,841	16,026	20,299	92,600	92,650	20,681	16,776	21,289
86,650	86,700	19,015	15,289	19,359	89,650	89,700	19,855	16,039	20,316	92,650	92,700	20,695	16,789	21,306
86,700	86,750	19,029	15,301	19,373	89,700	89,750	19,869	16,051	20,332	92,700	92,750	20,709	16,801	21,322
86,750	86,800	19,043	15,314	19,387	89,750	89,800	19,883	16,064	20,349	92,750	92,800	20,723	16,814	21,339
86,800	86,850	19,057	15,326	19,401	89,800	89,850	19,897	16,076	20,365	92,800	92,850	20,737	16,826	21,355
86,850	86,900	19,071	15,339	19,415	89,850	89,900	19,911	16,089	20,382	92,850	92,900	20,751	16,839	21,372
86,900	86,950	19,085	15,351	19,429	89,900	89,950	19,925	16,101	20,398	92,900	92,950	20,765	16,851	21,388
86,950	87,000	19,099	15,364	19,443	89,950	90,000	19,939	16,114	20,415	92,950	93,000	20,779	16,864	21,405
87,000					90,000					93,000				
87,000	87,050	19,113	15,376	19,457	90,000	90,050	19,953	16,126	20,431	93,000	93,050	20,793	16,876	21,421
87,050	87,100	19,127	15,389	19,471	90,050	90,100	19,967	16,139	20,448	93,050	93,100	20,807	16,889	21,438
87,100	87,150	19,141	15,401	19,485	90,100	90,150	19,981	16,151	20,464	93,100	93,150	20,821	16,901	21,454
87,150	87,200	19,155	15,414	19,499	90,150	90,200	19,995	16,164	20,481	93,150	93,200	20,835	16,914	21,471
87,200	87,250	19,169	15,426	19,513	90,200	90,250	20,009	16,176	20,497	93,200	93,250	20,849	16,926	21,487
87,250	87,300	19,183	15,439	19,527	90,250	90,300	20,023	16,189	20,514	93,250	93,300	20,863	16,939	21,504
87,300	87,350	19,197	15,451	19,541	90,300	90,350	20,037	16,201	20,530	93,300	93,350	20,877	16,951	21,520
87,350	87,400	19,211	15,464	19,557	90,350	90,400	20,051	16,214	20,547	93,350	93,400	20,891	16,964	21,537
87,400	87,450	19,225	15,476	19,573	90,400	90,450	20,065	16,226	20,563	93,400	93,450	20,905	16,976	21,553
87,450	87,500	19,239	15,489	19,590	90,450	90,500	20,079	16,239	20,580	93,450	93,500	20,919	16,989	21,570
87,500	87,550	19,253	15,501	19,606	90,500	90,550	20,093	16,251	20,596	93,500	93,550	20,933	17,001	21,586
87,550	87,600	19,267	15,514	19,623	90,550	90,600	20,107	16,264	20,613	93,550	93,600	20,947	17,014	21,603
87,600	87,650	19,281	15,526	19,639	90,600	90,650	20,121	16,276	20,629	93,600	93,650	20,961	17,026	21,619
87,650	87,700	19,295	15,539	19,656	90,650	90,700	20,135	16,289	20,646	93,650	93,700	20,975	17,039	21,636
87,700	87,750	19,309	15,551	19,672	90,700	90,750	20,149	16,301	20,662	93,700	93,750	20,989	17,051	21,652
87,750	87,800	19,323	15,564	19,689	90,750	90,800	20,163	16,314	20,679	93,750	93,800	21,003	17,064	21,669
87,800	87,850	19,337	15,576	19,705	90,800	90,850	20,177	16,326	20,695	93,800	93,850	21,017	17,076	21,685
87,850	87,900	19,351	15,589	19,722	90,850	90,900	20,191	16,339	20,712	93,850	93,900	21,031	17,089	21,702
87,900	87,950	19,365	15,601	19,738	90,900	90,950	20,205	16,351	20,728	93,900	93,950	21,045	17,101	21,718
87,950	88,000	19,379	15,614	19,755	90,950	91,000	20,219	16,364	20,745	93,950	94,000	21,059	17,114	21,735
88,000					91,000					94,000				
88,000	88,050	19,393	15,626	19,771	91,000	91,050	20,233	16,376	20,761	94,000	94,050	21,073	17,126	21,751
88,050	88,100	19,407	15,639	19,788	91,050	91,100	20,247	16,389	20,778	94,050	94,100	21,087	17,139	21,768
88,100	88,150	19,421	15,651	19,804	91,100	91,150	20,261	16,401	20,794	94,100	94,150	21,101	17,151	21,784
88,150	88,200	19,435	15,664	19,821	91,150	91,200	20,275	16,414	20,811	94,150	94,200	21,115	17,164	21,801
88,200	88,250	19,449	15,676	19,837	91,200	91,250	20,289	16,426	20,827	94,200	94,250	21,129	17,176	21,817
88,250	88,300	19,463	15,689	19,854	91,250	91,300	20,303	16,439	20,844	94,250	94,300	21,143	17,189	21,834
88,300	88,350	19,477	15,701	19,870	91,300	91,350	20,317	16,451	20,860	94,300	94,350	21,157	17,201	21,850
88,350	88,400	19,491	15,714	19,887	91,350	91,400	20,331	16,464	20,877	94,350	94,400	21,171	17,214	21,867
88,400	88,450	19,505	15,726	19,903	91,400	91,450	20,345	16,476	20,893	94,400	94,450	21,185	17,226	21,883
88,450	88,500	19,519	15,739	19,920	91,450	91,500	20,359	16,489	20,910	94,450	94,500	21,199	17,239	21,900
88,500	88,550	19,533	15,751	19,936	91,500	91,550	20,373	16,501	20,926	94,500	94,550	21,213	17,251	21,916
88,550	88,600	19,547	15,764	19,953	91,550	91,600	20,387	16,514	20,943	94,550	94,600	21,227	17,264	21,933
88,600	88,650	19,561	15,776	19,969	91,600	91,650	20,401	16,526	20,959	94,600	94,650	21,241	17,276	21,949
88,650	88,700	19,575	15,789	19,986	91,650	91,700	20,415	16,539	20,976	94,650	94,700	21,255	17,289	21,966
88,700	88,750	19,589	15,801	20,002	91,700	91,750	20,429	16,551	20,992	94,700	94,750	21,269	17,301	21,982
88,750	88,800	19,603	15,814	20,019	91,750	91,800	20,443	16,564	21,009	94,750	94,800	21,283	17,314	21,999
88,800	88,850	19,617	15,826	20,035	91,800	91,850	20,457	16,576	21,025	94,800	94,850	21,297	17,326	22,015
88,850	88,900	19,631	15,839	20,052	91,850	91,900	20,471	16,589	21,042	94,850	94,900	21,311	17,339	22,032
88,900	88,950	19,645	15,851	20,068	91,900	91,950	20,485	16,601	21,058	94,900	94,950	21,325	17,351	22,048
88,950	89,000	19,659	15,864	20,085	91,950	92,000	20,499	16,614	21,075	94,950	95,000	21,339	17,364	22,065

(Continued on page 40)

2003 Tax Table—Continued

If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—			If Form 1040NR, line 38, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
95,000					97,000					99,000				
95,000	95,050	21,353	17,376	22,081	97,000	97,050	21,913	17,876	22,741	99,000	99,050	22,473	18,376	23,401
95,050	95,100	21,367	17,389	22,098	97,050	97,100	21,927	17,889	22,758	99,050	99,100	22,487	18,389	23,418
95,100	95,150	21,381	17,401	22,114	97,100	97,150	21,941	17,901	22,774	99,100	99,150	22,501	18,401	23,434
95,150	95,200	21,395	17,414	22,131	97,150	97,200	21,955	17,914	22,791	99,150	99,200	22,515	18,414	23,451
95,200	95,250	21,409	17,426	22,147	97,200	97,250	21,969	17,926	22,807	99,200	99,250	22,529	18,426	23,467
95,250	95,300	21,423	17,439	22,164	97,250	97,300	21,983	17,939	22,824	99,250	99,300	22,543	18,439	23,484
95,300	95,350	21,437	17,451	22,180	97,300	97,350	21,997	17,951	22,840	99,300	99,350	22,557	18,451	23,500
95,350	95,400	21,451	17,464	22,197	97,350	97,400	22,011	17,964	22,857	99,350	99,400	22,571	18,464	23,517
95,400	95,450	21,465	17,476	22,213	97,400	97,450	22,025	17,976	22,873	99,400	99,450	22,585	18,476	23,533
95,450	95,500	21,479	17,489	22,230	97,450	97,500	22,039	17,989	22,890	99,450	99,500	22,599	18,489	23,550
95,500	95,550	21,493	17,501	22,246	97,500	97,550	22,053	18,001	22,906	99,500	99,550	22,613	18,501	23,566
95,550	95,600	21,507	17,514	22,263	97,550	97,600	22,067	18,014	22,923	99,550	99,600	22,627	18,514	23,583
95,600	95,650	21,521	17,526	22,279	97,600	97,650	22,081	18,026	22,939	99,600	99,650	22,641	18,526	23,599
95,650	95,700	21,535	17,539	22,296	97,650	97,700	22,095	18,039	22,956	99,650	99,700	22,655	18,539	23,616
95,700	95,750	21,549	17,551	22,312	97,700	97,750	22,109	18,051	22,972	99,700	99,750	22,669	18,551	23,632
95,750	95,800	21,563	17,564	22,329	97,750	97,800	22,123	18,064	22,989	99,750	99,800	22,683	18,564	23,649
95,800	95,850	21,577	17,576	22,345	97,800	97,850	22,137	18,076	23,005	99,800	99,850	22,697	18,576	23,665
95,850	95,900	21,591	17,589	22,362	97,850	97,900	22,151	18,089	23,022	99,850	99,900	22,711	18,589	23,682
95,900	95,950	21,605	17,601	22,378	97,900	97,950	22,165	18,101	23,038	99,900	99,950	22,725	18,601	23,698
95,950	96,000	21,619	17,614	22,395	97,950	98,000	22,179	18,114	23,055	99,950	100,000	22,739	18,614	23,715
96,000					98,000									
96,000	96,050	21,633	17,626	22,411	98,000	98,050	22,193	18,126	23,071	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 41</p> </div>				
96,050	96,100	21,647	17,639	22,428	98,050	98,100	22,207	18,139	23,088					
96,100	96,150	21,661	17,651	22,444	98,100	98,150	22,221	18,151	23,104					
96,150	96,200	21,675	17,664	22,461	98,150	98,200	22,235	18,164	23,121					
96,200	96,250	21,689	17,676	22,477	98,200	98,250	22,249	18,176	23,137					
96,250	96,300	21,703	17,689	22,494	98,250	98,300	22,263	18,189	23,154					
96,300	96,350	21,717	17,701	22,510	98,300	98,350	22,277	18,201	23,170					
96,350	96,400	21,731	17,714	22,527	98,350	98,400	22,291	18,214	23,187					
96,400	96,450	21,745	17,726	22,543	98,400	98,450	22,305	18,226	23,203					
96,450	96,500	21,759	17,739	22,560	98,450	98,500	22,319	18,239	23,220					
96,500	96,550	21,773	17,751	22,576	98,500	98,550	22,333	18,251	23,236					
96,550	96,600	21,787	17,764	22,593	98,550	98,600	22,347	18,264	23,253					
96,600	96,650	21,801	17,776	22,609	98,600	98,650	22,361	18,276	23,269					
96,650	96,700	21,815	17,789	22,626	98,650	98,700	22,375	18,289	23,286					
96,700	96,750	21,829	17,801	22,642	98,700	98,750	22,389	18,301	23,302					
96,750	96,800	21,843	17,814	22,659	98,750	98,800	22,403	18,314	23,319					
96,800	96,850	21,857	17,826	22,675	98,800	98,850	22,417	18,326	23,335					
96,850	96,900	21,871	17,839	22,692	98,850	98,900	22,431	18,339	23,352					
96,900	96,950	21,885	17,851	22,708	98,900	98,950	22,445	18,351	23,368					
96,950	97,000	21,899	17,864	22,725	98,950	99,000	22,459	18,364	23,385					

2003 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 Estates or Trusts				Schedule X Single Taxpayers			
Use this schedule for a nonresident alien estate or trust—				Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—			
If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
Over—				Over—			
\$0	\$1,900	..... 15%	\$0	\$0	\$7,000	..... 10%	\$0
1,900	4,500	\$285.00 + 25%	1,900	7,000	28,400	\$700.00 + 15%	7,000
4,500	6,850	935.00 + 28%	4,500	28,400	68,800	3,910.00 + 25%	28,400
6,850	9,350	1,593.00 + 33%	6,850	68,800	143,500	14,010.00 + 28%	68,800
9,350	.....	2,418.00 + 35%	9,350	143,500	311,950	34,926.00 + 33%	143,500
				311,950	.....	90,514.50 + 35%	311,950

Schedule Y Married Filing Separate Returns				Schedule Z Qualifying Widows and Widowers			
Use this schedule if you checked Filing Status Box 3, 4, or 5 on Form 1040NR—				Use this schedule if you checked Filing Status Box 6 on Form 1040NR—			
If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>	If the amount on Form 1040NR, line 38, is:	<i>But not over—</i>	Enter on Form 1040NR, line 39	<i>of the amount over—</i>
Over—				Over—			
\$0	\$7,000	..... 10%	\$0	\$0	\$14,000	..... 10%	\$0
7,000	28,400	\$700.00 + 15%	7,000	14,000	56,800	\$1,400.00 + 15%	14,000
28,400	57,325	3,910.00 + 25%	28,400	56,800	114,650	7,820.00 + 25%	56,800
57,325	87,350	11,141.25 + 28%	57,325	114,650	174,700	22,282.50 + 28%	114,650
87,350	155,975	19,548.25 + 33%	87,350	174,700	311,950	39,096.50 + 33%	174,700
155,975	.....	42,194.50 + 35%	155,975	311,950	.....	84,389.00 + 35%	311,950

