

# 2004



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 2004 and 2005, see Pub. 553.

### What's New for 2004

**Health savings account (HSA) deduction.** You may be able to take a deduction if contributions (other than an employer contribution) were made to your HSA for 2004. See Form 8889 for details.

**Tax computation worksheet.** If your taxable income is \$100,000 or more, you will now use the Tax Computation Worksheet instead of the Tax Rate Schedules to figure your tax. The Tax Computation Worksheet is on page 41. The Tax Rate Schedules are shown on page 42 so you can see the tax rate that applies to all levels of taxable income, but they should not be used to figure your tax.

**Note.** Estates and trusts must still use the Tax Rate Schedules if taxable income is \$100,000 or more.

**IRA deduction allowed to more people covered by retirement plans.** You may be able to take an IRA deduction if you were covered by a retirement plan and your modified AGI is less than \$55,000 (\$75,000 if qualifying widow(er)). See the instructions for line 25 beginning on page 13.

**Standard mileage rates.** 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.

**Qualified tuition program (QTP) distributions.** You may be able to exclude from income distributions from a QTP established and maintained by an eligible educational institution if the distributions are not more than your qualified higher education expenses. See Pub. 970.

**Winnings from horse or dog races.** Winnings from horse or dog races in the United States are excluded from your income if they are from a legal

wager you made after October 22, 2004, outside the United States in a parimutuel pool.

**Special rules for former U.S. citizens and former U.S. long-term residents.** The rules have changed. If you expatriated after June 3, 2004, see Pub. 519, chapter 4.

**Unlawful discrimination claims.** You may be able to take a deduction on line 33 for attorney fees and court costs paid after October 22, 2004, for actions settled on or decided after that date involving a claim of unlawful discrimination, a claim against the United States Government, or a claim made under section 1862(b)(3)(A) of the Social Security Act, but only up to the amount included in effectively connected gross income in 2004 for such a claim. See Pub. 525 for details.

**Additional child tax credit expanded.** The credit limit based on earned income is increased to 15% of your earned income that exceeds \$10,750.

**Elective salary deferrals.** The maximum amount you can defer under all plans is generally limited to \$13,000 (\$16,000 for section 403(b) plans if you qualify for the 15-year rule.) The catch-up contribution limit increased to \$3,000 (\$1,500 for SIMPLE plans). See the instructions for line 8 on page 9.

**Excise tax on insider stock compensation from an expatriated corporation.** You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See the instructions for line 57 beginning on page 19.

### What's New for 2005

**IRA deduction expanded.** You may be able to deduct up to \$4,000 (\$4,500 if age 50 or older at the end of 2005). If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2005 modified AGI is

less than \$60,000 (\$80,000 if qualifying widow(er)).

**Residents of Japan.** Beginning in 2005, nonresident aliens who are residents of Japan generally cannot claim the following benefits. This is because the new U.S.-Japan income tax treaty, which became effective on January 1, 2005, does not allow them.

- Exemptions for spouse and dependents.
- Qualifying widow(er) filing status.
- Single filing status for people who are married, have a child, and do not live with their spouse.

However, if you choose to have the old U.S.-Japan treaty apply in its entirety for 2005, you may be able to claim these benefits on your 2005 Form 1040NR.

**Certain dividends from a mutual fund.** Interest-related dividends a nonresident alien receives from a mutual fund are excluded from income if the dividends are not effectively connected with the alien's U.S. trade or business. The exclusion also applies to short-term capital gain dividends from a mutual fund if the alien is present in the United States for less than 183 days during the tax year. These exclusions apply to dividends for any tax year of the mutual fund that begins after 2004 and before 2008.

**U.S. source dividends paid by certain foreign corporations.** U.S. source dividends paid after 2004 by certain foreign corporations are excluded from income if they are not effectively connected with the nonresident alien's U.S. trade or business. See *Second exception* under *Dividends* in Pub. 519, chapter 2 for a definition of foreign corporation and how to figure the amount of excludable dividends.

**Elective salary deferrals.** The maximum amount you can defer under all plans is generally limited to \$14,000 (\$17,000 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit is increased to \$4,000 (\$2,000 for SIMPLE plans).

## 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](http://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 2004. (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 2004. 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](http://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 2004.

## Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2004. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2004, and
2. 183 days during the period 2004, 2003, and 2002, counting all the days of physical presence in 2004, but only  $\frac{1}{3}$  the number of days of presence in 2003 and only  $\frac{1}{6}$  the number of days in 2002.

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 on this page).

**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 2004,
- Establish that during 2004 you had a tax home in a foreign country, and
- Establish that during 2004 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 2004. You must file even if:
  - a. None of your income came from a trade or business conducted in the United States,
  - b. You have no U.S. source income, or
  - c. Your income is exempt from U.S. tax.

However, if you have no gross income for 2004, 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 74a through 83 on page 4 of Form 1040NR).

2. You were a nonresident alien not engaged in a trade or business in the United States during 2004 and:

a. You received income from U.S. sources that is reportable on lines 74a through 83, and

b. 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 2004, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$8,000, you may be able to elect to report your child's income on your return. But you must use Form 8814 to do so. If you make this election, your child does not have to file a return. For details, see Form 8814.



*A child born on January 1, 1991, is considered to be age 14 at the end of 2004. 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 2004. 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 can 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 74a through 83.** 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 83 and show the amount in column (e).

**Line 84.** 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 74a through 83.

**Lines 85 through 87.** 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 52 and 57.** Enter your total income tax liability.

**Lines 65 and 68.** Enter the total amount of U.S. tax withheld (from line 84).

**Lines 69 and 70a.** Enter the difference between line 57 and line 68. 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 nondividend distribution, 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 2004 calendar year is due by April 15, 2005.

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 2004 calendar year is due by June 15, 2005.

**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. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- 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 2004. 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. Enter "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; enter "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. Enter "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; enter "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 cannot take the standard deduction.

**Head of household.** You cannot use the Head of household Tax Table column or Tax Computation Worksheet.

**Joint return.** You cannot 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 Computation Worksheet for Married filing separately to figure your tax on income effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column or Tax Computation Worksheet.

**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 can 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 cannot 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 cannot 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 62. To the left of line 62 enter "Tax from Form 1040NR" and the amount.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040), or Form 8615 on line 40 and the tax on the noneffectively connected income on line 52.

**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 63. Enter amounts from the attached statement (Form 1040NR, lines 58, 65, 66a, 66b, 67a, and 67b) to the right of line 63 and identify and include in the amount on line 63.

When filing Form 1040NR, show the total tax withheld on lines 58, 65, 66a, 66b, 67a, and 67b. Enter the amount from the attached statement (Form 1040, line 63) to the right of line 58 and identify and include in the amount on line 58.

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 70. 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 55 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 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 41.

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

You can 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

**Note.** This discussion applies to former U.S. citizens and former U.S. long-term residents who expatriated before June 4, 2004. If you expatriated after June 3, 2004, see Pub. 519, chapter 4, for the rules that apply.

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](http://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](http://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

### 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
2004 (before June 4)*	124,000	622,000

\*If you expatriated after June 3, 2004, see Pub. 519, chapter 4.

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 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 2004 taxable year is later adjusted. See section 874(a).

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

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## Line Instructions for Form 1040NR

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### 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, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 on line at [www.socialsecurity.gov](http://www.socialsecurity.gov), from your local SSA office, or if in the United States, by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN.

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.

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## 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 2004, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2004.

**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 2004.

3. You lived apart from your spouse during the last 6 months of 2004.

4. Your home was the main home of your child, stepchild, foster child, or adopted child for more than half of 2004.

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 2002 or 2003 and you did not remarry in 2004.
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 2004. 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.

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## Exemptions

Exemptions for estates and trusts are described in the instructions for line 38 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 2004.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2004. 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 2004.

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 (include the other parent's SSN or ITIN 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 2004 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 46 and the additional child tax credit on line 61.

**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 2004, 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.

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## 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 their Form(s) W-2, box 1. 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 2004. 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 your Form(s) W-2, box 8. 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 53 on page 19.**

- Dependent care benefits, which should be shown in your Form(s) W-2, box 10. 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 your Form(s) W-2, box 12, 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 2004. 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 your Form W-2, box 12, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2004 under all plans was more than \$13,000 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is increased to \$16,000 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.

If you were age 50 or older at the end of 2004, your employer may have allowed an additional deferral of up to \$3,000 (\$1,500 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 your Form W-2, box 1.**

- 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 from a retirement plan shown on Form 1099-R of (a) excess salary deferrals plus earnings and (b) excess contributions plus earnings. 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 January 31, 2005. 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 Form 1040NR, page 4, 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 2004 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 2004 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 14 on page 11.

**Nondividend distributions.** Some distributions are a return of 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 your Form(s) 1099-DIV, box 1b. 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 Form 1099-DIV, box 1b, 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. However, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- 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. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. 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, 2004. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 9, 2004. 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, 2004. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 2, 2004, through August 4, 2004). The 121 day period began on May 10, 2004 (60 days before the ex-dividend date), and ended on September 7, 2004. 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, 2004 (the day before the ex-dividend date), and you sold the stock on September 9, 2004. You held the stock for 63 days (from July 9, 2004, through September 9, 2004). The \$500 of qualified dividends shown in Form 1099-DIV, box 1b, are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 9, 2004, through September 7, 2004).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on July 1, 2004. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 9, 2004. 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, 2004. 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 the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less. See the instructions for line 40 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 2004, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2004 estimated state or local income tax, the amount applied is treated as received in 2004.

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 Form(s) 1042-S, box 2, 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 2004 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 2004 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 32. 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 32.

- Include on line 58 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 32. 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 32.
- Include on line 58 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 14—Capital gain or (loss).** If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions, or a capital loss carryover from 2003, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the

effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14 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 Form(s) 1099-DIV, box 2a, or substitute statements.
- None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (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 14 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 14 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 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 2005, 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 2004 or an earlier year. If you made nondeductible contributions to these IRAs for 2004, 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 Form 1099-R, box 7, and you made a contribution (including a conversion) to a Roth IRA for 1998 or 1999.

2. Distribution code Q is shown in Form 1099-R, box 7.

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2004.
- You had a 2003 or 2004 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 2004.
- 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, 1933, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 54 on page 19 for details.*

**Lines 17a and 17b—Pensions and annuities.** Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a Form 1099-R

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



- 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 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected services, the pension may also be 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 2004.

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 2004 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 \$95 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.

**Before you begin:** If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) 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 2004 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2004. 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 this page) 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

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 80.

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.

- 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 Form 1099-R, box 9b, for the first year you received payments from the plan.

**Rollovers.** Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. Use lines 17a and 17b to report a qualified 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 Form 1099-R, box 1. 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 of the qualified rollover. 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 in a

qualified rollover. For details, see the instructions for line 54 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, or 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 2004.

If you received an overpayment of unemployment compensation in 2004 and you repaid any of it in 2004, 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 2004, 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) or a qualified tuition program (QTP).** Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2004, 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 or a QTP. See the Instructions for Form 5329.

**Taxable distributions from a health savings account (HSA) or an Archer MSA.** Distributions from an HSA or an Archer MSA may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2004, and (b) they were not included in a qualified rollover. See Pub. 969.



**CAUTION** You may have to pay an additional tax if you received a taxable distribution from an HSA or Archer MSA. See the Instructions for Form 8889 for HSAs and the Instructions for Form 8853 for Archer MSAs.

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 2004, you can deduct up to \$250 of qualified expenses you paid in 2004. 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.

**Line 25—IRA deduction.**



**TIP** If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2004, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2004, 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 May 31, 2005, that shows all

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



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 Form(s) W-2, box 1.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified 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—Health Savings Account Deduction.** If contributions (other than employer contributions) were made to your health savings account for 2004, you may be able to take this deduction. See Form 8889.

**Line 28—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 29—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.

**Before you begin:**

- Complete Form 1040NR, lines 27 through 32, if they apply to you.
- Figure any amount to be entered on the dotted line next to line 33 (see the instructions for line 33 on page 15).
- See the instructions for line 26 on this page.

1. Enter the total interest you paid in 2004 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 32, plus any amount you entered on the dotted line next to line 33 **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.** \_\_\_\_\_

contributions to your traditional IRA for 2004.

**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 Form W-2, box 13, 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 2004.

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 2004 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) 2004 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

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 2004, 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 2004, 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 Form 1099-H, box 1. Also, subtract the amount shown on Form 8885, line 4, (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 from self-employment.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

**Line 30—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 31—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 32—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 33.** Include in the total on line 33 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 33, 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)."
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."

**Line 34—Adjusted gross income.** If line 34 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 36—Itemized deductions.** Enter the total itemized deductions from line 17 of Schedule A on page 2 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 38—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 \$3,100 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 38 if your adjusted gross income from line 35 is more than \$142,700 if you checked filing status box 1 or 2; \$107,025 if you checked filing status box 3, 4, or 5; \$214,050 if you checked filing status box 6.

**Estates.** If you are filing for an estate, enter \$600 on line 38

### Self-Employed Health Insurance Deduction Worksheet—Line 29 (keep for your records)



#### Before you begin:

- Complete Form 1040NR, line 30, if it applies to you.
- If, during 2004, 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 2004 for health insurance coverage established under your business for 2004 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 30 . . . . . 2. \_\_\_\_\_
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040NR, line 29 . . . . . 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.

**Trusts.** If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 38. If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$3,100 on line 38. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$142,700, use the worksheet on this page to figure the amount to enter on line 38. If you are filing for any other trust, enter \$100 on line 38.



*A qualified disability trust must enter "Section 642(b)(2)(C)" on the dotted line next to line 38.*

**Line 40—Tax.** Use one of the following methods to figure your tax. Also, include in the total on line 40 any tax from Forms 8814 and 4972. Be sure to check the appropriate box(es).

**Tax Table or Tax Computation Worksheet.** If you are filing for an estate or trust, use the Tax Rate Schedules on page 42.

**Individuals.** If your taxable income (line 39) 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 Computation Worksheet on page 41.

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

- You are required to figure your tax using Form 8615, the Qualified Dividends and Capital Gain Tax Worksheet on page 17, or the Schedule D Tax Worksheet.
- You use Schedule J (Form 1040) (for farming or fishing 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 2004, and who had more than \$1,600 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, 2004, do not use Form 8615 to figure the child's tax.

Also, a child born on January 1, 1991, is considered to be age 14 at the end of 2004. Do not use Form 8615 for such a child.

**Schedule D Tax Worksheet.** If you have to file Schedule D (Form 1040) and Schedule D, line 18 or line 19, is more than zero, use the Schedule D

Tax Worksheet on page D-9 of the Instructions for Schedule D to figure your tax.

**Qualified Dividends and Capital Gain Tax Worksheet.** If you do not have to use the Schedule D Tax Worksheet (see this page) and any of the following apply, use the worksheet on page 17 to figure your tax.

- You reported qualified dividends on Form 1040NR, line 10b.
- You do not have to file Schedule D (Form 1040) and you reported capital gain distributions on Form 1040NR, line 14.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

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

**Line 41—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 on page 17 or you are claiming a net operating loss deduction, a general business credit, or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 37 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.

**Deduction for Exemptions Worksheet—Line 38**  
See the instructions for line 38 that begin 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 \$142,700. Also, skip line 1, enter \$3,100 on line 2, enter the trust's modified AGI on line 3, and enter \$142,700 on line 4.

- Is the amount on Form 1040NR, line 35, more than the amount shown on line 4 below for your filing status?  
 **No. Stop.** Multiply \$3,100 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 38.  
 **Yes.** Go to line 2.
- Multiply \$3,100 by the total number of exemptions claimed on Form 1040NR, line 7d . . . . . **2.** \_\_\_\_\_
- Enter the amount from Form 1040NR, line 35 . . . **3.** \_\_\_\_\_
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:  
  - Box 1 or 2, enter \$142,700
  - Box 3, 4, or 5, enter \$107,025
  - Box 6, enter \$214,050 . . . . . **4.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- Multiply line 6 by 2% (.02) and enter the result as a decimal . . . . . **7.** . \_\_\_\_\_
- Multiply line 2 by line 7 . . . . . **8.** \_\_\_\_\_
- Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 38 . . . . . **9.** \_\_\_\_\_

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

**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.
- 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 2004 if the child's adjusted gross income from Form 1040NR, line 35, exceeds the child's earned income by more than \$5,750.*

**Credits**

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

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

**Qualified Dividends and Capital Gain Tax Worksheet—Line 40**  
(keep for your records)



**Before you begin:**

- See the instructions for line 40 on page 16 to see if you can use this worksheet to figure your tax.
- If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 39 . . . . .			1. _____
2. Enter the amount from Form 1040NR, line 10b . . . . .		2. _____	
3. Are you filing Schedule D (Form 1040)? . . . . .			
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D, but do not enter less than -0-.	}	3. _____	
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040NR, line 14.			
4. Add lines 2 and 3 . . . . .		4. _____	
5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .			5. _____
6. Enter the <b>smaller</b> of:			
• The amount on line 1 or			
• \$29,050 if you checked filing status box 1, 2, 3, 4, or 5; or			
\$58,100 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"/> <b>Yes.</b> Skip lines 7 through 9; go to line 10 and check the "No" box.			
<input type="checkbox"/> <b>No.</b> Enter the amount from line 5 . . . . .			7. _____
8. Subtract line 7 from line 6 . . . . .			8. _____
9. Multiply line 8 by 5% (.05) . . . . .			9. _____
10. Are the amounts on lines 4 and 8 the same?			
<input type="checkbox"/> <b>Yes.</b> Skip lines 10 through 13; go to line 14.			
<input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 1 or line 4 . . . . .			10. _____
11. Enter the amount from line 8 (if line 8 is blank, enter -0-) . . . . .			11. _____
12. Subtract line 11 from line 10. . . . .			12. _____
13. Multiply line 12 by 15% (.15) . . . . .			13. _____
14. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies.* . . . . .			14. _____
15. Add lines 9,13, and 14 . . . . .			15. _____
16. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies*. . . . .			16. _____
17. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 15 or line 16 here and on Form 1040NR, line 40 . . . . .			17. _____

\*Estates and trusts must use the Tax Rate Schedules.

**Who Must Use Pub. 972**

1. Is the amount on Form 1040NR, line 35, 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 47, on this page)
  - Mortgage interest credit, Form 8396 (see the instructions for Form 1040NR, line 48, 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.

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
- Was under age 17 at the end of 2004, 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.

**Line 47—Adoption credit.** You may be able to take this credit if either of the following applies.

If you meet all six requirements, enter on line 43 the smaller of your total foreign taxes or the amount on Form 1040NR, line 40. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

**Line 44—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.

**Line 45—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 35, is more than \$25,000.
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (defined below).

You were a student if during any 5 months of 2004 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 46—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 44.

**Three steps to take the child tax credit.**

1. Make sure you have a qualifying child for the child tax credit (defined below).
2. Make sure you checked the box on Form 1040NR, line 7c, column (4) for each qualifying child.
3. Answer the questions in the Who Must Use Pub. 972 chart on this page

**Child Tax Credit Worksheet—Line 46**  
(keep for your records)



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2004 and meet the other requirements listed in the instructions for line 46 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 from Form 1040NR, line 42 . . . . . **2.** \_\_\_\_\_
  3. Enter the total of the amounts from Form 1040NR, lines 43 through 45 . . . . . **3.** \_\_\_\_\_
  4. Are the amounts on lines 2 and 3 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 3 from line 2 . . . . . **4.** \_\_\_\_\_
  5. Is the amount on line 1 more than the amount on line 4?  
 **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.  
 **No.** Enter the amount from line 1 . . . . . **5.** \_\_\_\_\_
- This is your child tax credit.** Enter this amount on Form 1040NR, line 46.

**TIP:** You may be able to take the **additional child tax credit** on Form 1040NR, line 61, if you answered "Yes" on line 4 or 5 above.

- First, complete your Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

- You paid expenses to adopt a child.
- You adopted a child with special needs and the adoption became final in 2004. See the Instructions for Form 8839 for details.

**Line 48.** Include the following credits on line 48 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 49—Other credits.** Include the following credits on line 49 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 2004, 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 or you were an owner of royalty interests and you received effectively connected income from the sale of fuel produced from a nonconventional source, you may be able to take this credit. See Internal Revenue Code section 29 and, if an owner of royalty interests, Rev. Proc. 2004-27, 2004-17 I.R.B. 831. You can find Rev. Proc. 2004-27 on page 831 of Internal Revenue Bulletin 2004-17 at [www.irs.gov/pub/irs-irbs/irb04-17.pdf](http://www.irs.gov/pub/irs-irbs/irb04-17.pdf). 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 53—Social security and Medicare tax on tip income not reported to employer.** If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this

tax if your 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 RRTA 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 54—Additional tax on IRAs, other qualified retirement plans, etc.** 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, and the total distribution was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts.
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1933, 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 your Form 1099-R, box 7, 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 54. The taxable amount of the distribution is the part of the distribution you reported on Form 1040NR, line 16b or line 17b, or on Form 4972. Also, enter "No" in the margin to the right of line 54 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in Form 1099-R, box 7, or you qualify for an exception for qualified higher education expenses or qualified first-time homebuyer distributions, you must file Form 5329.

### Line 55—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 56—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 2004. Cash wages include wages paid by checks, money orders, etc.
2. You withheld federal income tax during 2004 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 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 2004 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 57—Total tax.** Include in the total on line 57 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 57, enter the amount of the tax and identify it as indicated.

#### Additional taxes on the following.

- Health savings account distributions (see Form 8889). Identify as "HSA."
- Archer MSA distributions (see Form 8853). Identify as "MSA."
- Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

#### 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 "QEVCRCR."
- 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 2004 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 your Form W-2, box 12, 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 your Form W-2, box 12, 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."

**Excise tax on insider stock compensation from an expatriated corporation.** You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See Internal Revenue Code section 4985. Identify as "ISC."

## Payments

**Line 58—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 Form W-2, box 2, and in Form 1099-R, box 4. If line 58 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 58 any tax withheld on scholarship or fellowship grants from Form 1042-S, box 7.

If you received a 2004 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 58. This should be shown in Form 1099, box 4.



*Do not include on line 58 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 page 2, line 65.*

**Line 59—2004 estimated tax payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2004. Include any overpayment from your 2003 return that you applied to your 2004 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 2004 and show the name(s) and identifying number(s) under which you made them.

**Line 60 — Excess social security and tier 1 RRTA tax withheld.** If you had more than one employer for 2004 and total wages of more than \$87,900, 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 \$5,449.80. But if any one employer withheld more than \$5,449.80, 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 61—Additional child tax credit.** This credit is for certain people who have at least one qualifying child as defined in the instructions for line 46 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 46 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 62—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 62 the convenience fee you were charged. Also, include any amount paid with Form 2688.

**Line 63—Other payments.** Check the box(es) on line 63 to report any credit from Form 2439, 4136, or 8885.

**Line 64—Credit for amount paid with Form 1040-C.** Enter any amount you paid with Form 1040-C for 2004.

**Line 65—U.S. tax withheld at source.** Enter on line 65 the amount you show on page 4, line 84. Be sure to attach a copy of all Form(s) 1042-S, SSA-1042S, RRB-1042S, or similar form(s).

**Lines 66a and 66b—U.S. tax withheld at source by partnerships under section 1446.** Enter on line 66a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 66b 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 67a and 67b—U.S. tax withheld on dispositions of U.S. real property interests.** Enter on line 67a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 67b 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 69—Amount overpaid.** If line 69 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 2005 on page 26.*

## Sample Check—Lines 70b Through 70d

**RUFUS MAPLE**  
**MARY MAPLE**  
123 Main Street  
Anyplace, LA 70000

PAY TO THE ORDER OF \$

ANYPLACE BANK  
Anyplace, LA 70000

For

1: (250250025) : (20202086) : 1234

1234  
15-00000000

Routing Number (line 70b)  
Account Number (line 70d)

Do not include the check number

DOLLARS

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

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 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).

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.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 2005. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2005 on page 26.

**What if you cannot pay?** If you cannot pay the full amount shown on line 72 when you file, you may ask to make monthly installment payments for the full or a partial amount. 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

**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 69 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). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To 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 70b through 70d—Direct deposit of refund.** Complete lines 70b through 70d if you want us to directly deposit the amount shown on line 70a 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 70b and 70d.

### 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 70b.** 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 70b.

**Line 70d.** 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. Do not include the check number.

**Line 71—Applied to 2005 estimated tax.** Enter on line 71 the amount, if any, of the overpayment on line 69 you want applied to your 2005 estimated tax. This election cannot be changed later.

## Amount You Owe

### Line 72—Amount you owe.

**TIP** Pay your taxes in full to save interest and penalties. You do not have to pay if line 72 is under \$1.

Include any estimated tax penalty from line 73 in the amount you enter on line 72.

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2005 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 “2004

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 or credit card.

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 73—Estimated tax penalty.** You may owe this penalty if:

- Line 72 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 57 minus the total of any amounts shown on line 61 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), and 8885. When figuring the amount on line 57, include the amount on line 56 only if line 58 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 56.

**Exception.** You will not owe the penalty if your 2003 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax liability for 2003 and you were a U.S. citizen or resident for all of 2003, or
2. The total of lines 58, 59, 60, and 64 through 67b on your 2004 return is at least as much as the tax liability shown on your 2003 return. Your estimated tax payments for 2004 must have been made on time and for the required amount.



*If your 2003 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2004), item (2) applies only if the total of lines 58, 59, 60, and 64 through 67b on your 2004 tax return is at least 110% of the tax liability shown on your 2003 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 73. Add the penalty to any tax due and enter the total on line 72. If you are

due a refund, subtract the penalty from the overpayment you show on line 69. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



*Because Form 2210 is complicated, if you want to, you can leave line 73 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 2004 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 2005 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* beginning 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 2004 on income connected with a U.S. trade or business. If, during 2004, 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 can deduct contributions or gifts you gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You can 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](http://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 can deduct.

Contributions can 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 can 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 can deduct only \$30.

**Gifts of \$250 or more.** You can 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 can 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 35.
- Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 35.

- You gave gifts of property that increased in value or gave gifts of the use of property.

**Contributions you cannot 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 35.

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

Use Schedule A, line 11, 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 35.

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

### Examples of Expenses You Cannot 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.



*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.



*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 18a.
- 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 18a.
- 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 35, is over \$142,700 (\$71,350 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

**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.	_____
<b>Caution:</b> 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"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .		
4. Multiply line 3 above by 80% (.80) . . .	4.	_____
5. Enter the amount from Form 1040NR, line 35 . . . . .	5.	_____
6. Enter: \$142,700 (\$71,350 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"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . .		
8. Multiply line 7 above by 3% (.03) . . .	8.	_____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9.	_____
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17 . . . . .	10.	_____

information, see Pub. 519.) Include the following only to the extent the amount received is not effectively connected with the conduct of a trade or business in the United States.

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

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 2004.

Include these gains only if you were in the United States at least 183 days during 2004. 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 83 (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 83, 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 2004 and the amount of any benefits you repaid in 2004. 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 81 of Form 1040NR. Enter any Federal tax withheld in column (a) of line 81. 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](http://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

If you expatriated before June 4, 2004, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* 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 expatriated after June 3, 2004, see Pub. 519, chapter 4. 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.

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## 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 2005

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 2005 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 2005 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 2005 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 2005 and you must pay estimated tax, use Form 1040-ES.

## Gift To Reduce Debt Held By the Public

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 2005 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. There is a \$39 fee for each return requested. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

### Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount 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 72.

**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  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 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. For TTY/TDD help, call 1-800-829-4059. 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 11:00 p.m. ET.

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; and Paris, France. 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](http://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](http://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 your 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 your 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 1-800-829-4059.
- If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (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).
- Visit the website at [www.irs.gov/advocate](http://www.irs.gov/advocate).

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

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**Disclosure, Privacy Act, 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. Section 6109 requires paid return preparers to provide their identifying number.

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, or to federal law enforcement and intelligence agencies 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., 22 min.;  
**Preparing the form**, 6 hr., 25 min.; and  
**Copying, assembling, and sending the form to the IRS**, 2 hr., 0 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 4.

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# 2004 Tax Table



See the instructions for line 40 on page 16 to see if you can use the Tax Table below to figure your tax.

**Example.** Mr. Green is filing as a qualifying widower. His taxable income on line 39 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 \$3,084. This is the tax amount he must enter on line 40 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
<b>Your tax is—</b>				
25,200	25,250	3,426	3,069	3,426
25,250	25,300	3,434	3,076	3,434
25,300	25,350	3,441	<b>3,084</b>	3,441
25,350	25,400	3,449	3,091	3,449

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	
<b>Your tax is—</b>		<b>Your tax is—</b>			<b>Your tax is—</b>			<b>Your tax is—</b>			<b>Your tax is—</b>				
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	<b>3,000</b>					
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	<b>2,000</b>						3,750	3,800	378	378	378
675	700	69	69	69	2,000	2,025	201	201	201	3,800	3,850	383	383	383	
700	725	71	71	71	2,025	2,050	204	204	204	3,850	3,900	388	388	388	
725	750	74	74	74	2,050	2,075	206	206	206	3,900	3,950	393	393	393	
750	775	76	76	76	2,075	2,100	209	209	209	3,950	4,000	398	398	398	
775	800	79	79	79	2,100	2,125	211	211	211	<b>4,000</b>					
800	825	81	81	81	2,125	2,150	214	214	214	4,000	4,050	403	403	403	
825	850	84	84	84	2,150	2,175	216	216	216	4,050	4,100	408	408	408	
850	875	86	86	86	2,175	2,200	219	219	219	4,100	4,150	413	413	413	
875	900	89	89	89	2,200	2,225	221	221	221	4,150	4,200	418	418	418	
900	925	91	91	91	2,225	2,250	224	224	224	4,200	4,250	423	423	423	
925	950	94	94	94	2,250	2,275	226	226	226	4,250	4,300	428	428	428	
950	975	96	96	96	2,275	2,300	229	229	229	4,300	4,350	433	433	433	
975	1,000	99	99	99	2,300	2,325	231	231	231	4,350	4,400	438	438	438	
<b>1,000</b>					2,325	2,350	234	234	234	4,400	4,450	443	443	443	
1,000	1,025	101	101	101	2,350	2,375	236	236	236	4,450	4,500	448	448	448	
1,025	1,050	104	104	104	2,375	2,400	239	239	239	4,500	4,550	453	453	453	
1,050	1,075	106	106	106	2,400	2,425	241	241	241	4,550	4,600	458	458	458	
1,075	1,100	109	109	109	2,425	2,450	244	244	244	4,600	4,650	463	463	463	
1,100	1,125	111	111	111	2,450	2,475	246	246	246	4,650	4,700	468	468	468	
1,125	1,150	114	114	114	2,475	2,500	249	249	249	4,700	4,750	473	473	473	
1,150	1,175	116	116	116	2,500	2,525	251	251	251	4,750	4,800	478	478	478	
1,175	1,200	119	119	119	2,525	2,550	254	254	254	4,800	4,850	483	483	483	
1,200	1,225	121	121	121	2,550	2,575	256	256	256	4,850	4,900	488	488	488	
1,225	1,250	124	124	124	2,575	2,600	259	259	259	4,900	4,950	493	493	493	
1,250	1,275	126	126	126	2,600	2,625	261	261	261	4,950	5,000	498	498	498	
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						

(Continued on page 30)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>5,000</b>					<b>8,000</b>					<b>11,000</b>				
5,000	5,050	503	503	503	8,000	8,050	846	803	846	11,000	11,050	1,296	1,103	1,296
5,050	5,100	508	508	508	8,050	8,100	854	808	854	11,050	11,100	1,304	1,108	1,304
5,100	5,150	513	513	513	8,100	8,150	861	813	861	11,100	11,150	1,311	1,113	1,311
5,150	5,200	518	518	518	8,150	8,200	869	818	869	11,150	11,200	1,319	1,118	1,319
5,200	5,250	523	523	523	8,200	8,250	876	823	876	11,200	11,250	1,326	1,123	1,326
5,250	5,300	528	528	528	8,250	8,300	884	828	884	11,250	11,300	1,334	1,128	1,334
5,300	5,350	533	533	533	8,300	8,350	891	833	891	11,300	11,350	1,341	1,133	1,341
5,350	5,400	538	538	538	8,350	8,400	899	838	899	11,350	11,400	1,349	1,138	1,349
5,400	5,450	543	543	543	8,400	8,450	906	843	906	11,400	11,450	1,356	1,143	1,356
5,450	5,500	548	548	548	8,450	8,500	914	848	914	11,450	11,500	1,364	1,148	1,364
5,500	5,550	553	553	553	8,500	8,550	921	853	921	11,500	11,550	1,371	1,153	1,371
5,550	5,600	558	558	558	8,550	8,600	929	858	929	11,550	11,600	1,379	1,158	1,379
5,600	5,650	563	563	563	8,600	8,650	936	863	936	11,600	11,650	1,386	1,163	1,386
5,650	5,700	568	568	568	8,650	8,700	944	868	944	11,650	11,700	1,394	1,168	1,394
5,700	5,750	573	573	573	8,700	8,750	951	873	951	11,700	11,750	1,401	1,173	1,401
5,750	5,800	578	578	578	8,750	8,800	959	878	959	11,750	11,800	1,409	1,178	1,409
5,800	5,850	583	583	583	8,800	8,850	966	883	966	11,800	11,850	1,416	1,183	1,416
5,850	5,900	588	588	588	8,850	8,900	974	888	974	11,850	11,900	1,424	1,188	1,424
5,900	5,950	593	593	593	8,900	8,950	981	893	981	11,900	11,950	1,431	1,193	1,431
5,950	6,000	598	598	598	8,950	9,000	989	898	989	11,950	12,000	1,439	1,198	1,439
<b>6,000</b>					<b>9,000</b>					<b>12,000</b>				
6,000	6,050	603	603	603	9,000	9,050	996	903	996	12,000	12,050	1,446	1,203	1,446
6,050	6,100	608	608	608	9,050	9,100	1,004	908	1,004	12,050	12,100	1,454	1,208	1,454
6,100	6,150	613	613	613	9,100	9,150	1,011	913	1,011	12,100	12,150	1,461	1,213	1,461
6,150	6,200	618	618	618	9,150	9,200	1,019	918	1,019	12,150	12,200	1,469	1,218	1,469
6,200	6,250	623	623	623	9,200	9,250	1,026	923	1,026	12,200	12,250	1,476	1,223	1,476
6,250	6,300	628	628	628	9,250	9,300	1,034	928	1,034	12,250	12,300	1,484	1,228	1,484
6,300	6,350	633	633	633	9,300	9,350	1,041	933	1,041	12,300	12,350	1,491	1,233	1,491
6,350	6,400	638	638	638	9,350	9,400	1,049	938	1,049	12,350	12,400	1,499	1,238	1,499
6,400	6,450	643	643	643	9,400	9,450	1,056	943	1,056	12,400	12,450	1,506	1,243	1,506
6,450	6,500	648	648	648	9,450	9,500	1,064	948	1,064	12,450	12,500	1,514	1,248	1,514
6,500	6,550	653	653	653	9,500	9,550	1,071	953	1,071	12,500	12,550	1,521	1,253	1,521
6,550	6,600	658	658	658	9,550	9,600	1,079	958	1,079	12,550	12,600	1,529	1,258	1,529
6,600	6,650	663	663	663	9,600	9,650	1,086	963	1,086	12,600	12,650	1,536	1,263	1,536
6,650	6,700	668	668	668	9,650	9,700	1,094	968	1,094	12,650	12,700	1,544	1,268	1,544
6,700	6,750	673	673	673	9,700	9,750	1,101	973	1,101	12,700	12,750	1,551	1,273	1,551
6,750	6,800	678	678	678	9,750	9,800	1,109	978	1,109	12,750	12,800	1,559	1,278	1,559
6,800	6,850	683	683	683	9,800	9,850	1,116	983	1,116	12,800	12,850	1,566	1,283	1,566
6,850	6,900	688	688	688	9,850	9,900	1,124	988	1,124	12,850	12,900	1,574	1,288	1,574
6,900	6,950	693	693	693	9,900	9,950	1,131	993	1,131	12,900	12,950	1,581	1,293	1,581
6,950	7,000	698	698	698	9,950	10,000	1,139	998	1,139	12,950	13,000	1,589	1,298	1,589
<b>7,000</b>					<b>10,000</b>					<b>13,000</b>				
7,000	7,050	703	703	703	10,000	10,050	1,146	1,003	1,146	13,000	13,050	1,596	1,303	1,596
7,050	7,100	708	708	708	10,050	10,100	1,154	1,008	1,154	13,050	13,100	1,604	1,308	1,604
7,100	7,150	713	713	713	10,100	10,150	1,161	1,013	1,161	13,100	13,150	1,611	1,313	1,611
7,150	7,200	719	718	719	10,150	10,200	1,169	1,018	1,169	13,150	13,200	1,619	1,318	1,619
7,200	7,250	726	723	726	10,200	10,250	1,176	1,023	1,176	13,200	13,250	1,626	1,323	1,626
7,250	7,300	734	728	734	10,250	10,300	1,184	1,028	1,184	13,250	13,300	1,634	1,328	1,634
7,300	7,350	741	733	741	10,300	10,350	1,191	1,033	1,191	13,300	13,350	1,641	1,333	1,641
7,350	7,400	749	738	749	10,350	10,400	1,199	1,038	1,199	13,350	13,400	1,649	1,338	1,649
7,400	7,450	756	743	756	10,400	10,450	1,206	1,043	1,206	13,400	13,450	1,656	1,343	1,656
7,450	7,500	764	748	764	10,450	10,500	1,214	1,048	1,214	13,450	13,500	1,664	1,348	1,664
7,500	7,550	771	753	771	10,500	10,550	1,221	1,053	1,221	13,500	13,550	1,671	1,353	1,671
7,550	7,600	779	758	779	10,550	10,600	1,229	1,058	1,229	13,550	13,600	1,679	1,358	1,679
7,600	7,650	786	763	786	10,600	10,650	1,236	1,063	1,236	13,600	13,650	1,686	1,363	1,686
7,650	7,700	794	768	794	10,650	10,700	1,244	1,068	1,244	13,650	13,700	1,694	1,368	1,694
7,700	7,750	801	773	801	10,700	10,750	1,251	1,073	1,251	13,700	13,750	1,701	1,373	1,701
7,750	7,800	809	778	809	10,750	10,800	1,259	1,078	1,259	13,750	13,800	1,709	1,378	1,709
7,800	7,850	816	783	816	10,800	10,850	1,266	1,083	1,266	13,800	13,850	1,716	1,383	1,716
7,850	7,900	824	788	824	10,850	10,900	1,274	1,088	1,274	13,850	13,900	1,724	1,388	1,724
7,900	7,950	831	793	831	10,900	10,950	1,281	1,093	1,281	13,900	13,950	1,731	1,393	1,731
7,950	8,000	839	798	839	10,950	11,000	1,289	1,098	1,289	13,950	14,000	1,739	1,398	1,739

(Continued on page 31)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>14,000</b>					<b>17,000</b>					<b>20,000</b>				
14,000	14,050	1,746	1,403	1,746	17,000	17,050	2,196	1,839	2,196	20,000	20,050	2,646	2,289	2,646
14,050	14,100	1,754	1,408	1,754	17,050	17,100	2,204	1,846	2,204	20,050	20,100	2,654	2,296	2,654
14,100	14,150	1,761	1,413	1,761	17,100	17,150	2,211	1,854	2,211	20,100	20,150	2,661	2,304	2,661
14,150	14,200	1,769	1,418	1,769	17,150	17,200	2,219	1,861	2,219	20,150	20,200	2,669	2,311	2,669
14,200	14,250	1,776	1,423	1,776	17,200	17,250	2,226	1,869	2,226	20,200	20,250	2,676	2,319	2,676
14,250	14,300	1,784	1,428	1,784	17,250	17,300	2,234	1,876	2,234	20,250	20,300	2,684	2,326	2,684
14,300	14,350	1,791	1,434	1,791	17,300	17,350	2,241	1,884	2,241	20,300	20,350	2,691	2,334	2,691
14,350	14,400	1,799	1,441	1,799	17,350	17,400	2,249	1,891	2,249	20,350	20,400	2,699	2,341	2,699
14,400	14,450	1,806	1,449	1,806	17,400	17,450	2,256	1,899	2,256	20,400	20,450	2,706	2,349	2,706
14,450	14,500	1,814	1,456	1,814	17,450	17,500	2,264	1,906	2,264	20,450	20,500	2,714	2,356	2,714
14,500	14,550	1,821	1,464	1,821	17,500	17,550	2,271	1,914	2,271	20,500	20,550	2,721	2,364	2,721
14,550	14,600	1,829	1,471	1,829	17,550	17,600	2,279	1,921	2,279	20,550	20,600	2,729	2,371	2,729
14,600	14,650	1,836	1,479	1,836	17,600	17,650	2,286	1,929	2,286	20,600	20,650	2,736	2,379	2,736
14,650	14,700	1,844	1,486	1,844	17,650	17,700	2,294	1,936	2,294	20,650	20,700	2,744	2,386	2,744
14,700	14,750	1,851	1,494	1,851	17,700	17,750	2,301	1,944	2,301	20,700	20,750	2,751	2,394	2,751
14,750	14,800	1,859	1,501	1,859	17,750	17,800	2,309	1,951	2,309	20,750	20,800	2,759	2,401	2,759
14,800	14,850	1,866	1,509	1,866	17,800	17,850	2,316	1,959	2,316	20,800	20,850	2,766	2,409	2,766
14,850	14,900	1,874	1,516	1,874	17,850	17,900	2,324	1,966	2,324	20,850	20,900	2,774	2,416	2,774
14,900	14,950	1,881	1,524	1,881	17,900	17,950	2,331	1,974	2,331	20,900	20,950	2,781	2,424	2,781
14,950	15,000	1,889	1,531	1,889	17,950	18,000	2,339	1,981	2,339	20,950	21,000	2,789	2,431	2,789
<b>15,000</b>					<b>18,000</b>					<b>21,000</b>				
15,000	15,050	1,896	1,539	1,896	18,000	18,050	2,346	1,989	2,346	21,000	21,050	2,796	2,439	2,796
15,050	15,100	1,904	1,546	1,904	18,050	18,100	2,354	1,996	2,354	21,050	21,100	2,804	2,446	2,804
15,100	15,150	1,911	1,554	1,911	18,100	18,150	2,361	2,004	2,361	21,100	21,150	2,811	2,454	2,811
15,150	15,200	1,919	1,561	1,919	18,150	18,200	2,369	2,011	2,369	21,150	21,200	2,819	2,461	2,819
15,200	15,250	1,926	1,569	1,926	18,200	18,250	2,376	2,019	2,376	21,200	21,250	2,826	2,469	2,826
15,250	15,300	1,934	1,576	1,934	18,250	18,300	2,384	2,026	2,384	21,250	21,300	2,834	2,476	2,834
15,300	15,350	1,941	1,584	1,941	18,300	18,350	2,391	2,034	2,391	21,300	21,350	2,841	2,484	2,841
15,350	15,400	1,949	1,591	1,949	18,350	18,400	2,399	2,041	2,399	21,350	21,400	2,849	2,491	2,849
15,400	15,450	1,956	1,599	1,956	18,400	18,450	2,406	2,049	2,406	21,400	21,450	2,856	2,499	2,856
15,450	15,500	1,964	1,606	1,964	18,450	18,500	2,414	2,056	2,414	21,450	21,500	2,864	2,506	2,864
15,500	15,550	1,971	1,614	1,971	18,500	18,550	2,421	2,064	2,421	21,500	21,550	2,871	2,514	2,871
15,550	15,600	1,979	1,621	1,979	18,550	18,600	2,429	2,071	2,429	21,550	21,600	2,879	2,521	2,879
15,600	15,650	1,986	1,629	1,986	18,600	18,650	2,436	2,079	2,436	21,600	21,650	2,886	2,529	2,886
15,650	15,700	1,994	1,636	1,994	18,650	18,700	2,444	2,086	2,444	21,650	21,700	2,894	2,536	2,894
15,700	15,750	2,001	1,644	2,001	18,700	18,750	2,451	2,094	2,451	21,700	21,750	2,901	2,544	2,901
15,750	15,800	2,009	1,651	2,009	18,750	18,800	2,459	2,101	2,459	21,750	21,800	2,909	2,551	2,909
15,800	15,850	2,016	1,659	2,016	18,800	18,850	2,466	2,109	2,466	21,800	21,850	2,916	2,559	2,916
15,850	15,900	2,024	1,666	2,024	18,850	18,900	2,474	2,116	2,474	21,850	21,900	2,924	2,566	2,924
15,900	15,950	2,031	1,674	2,031	18,900	18,950	2,481	2,124	2,481	21,900	21,950	2,931	2,574	2,931
15,950	16,000	2,039	1,681	2,039	18,950	19,000	2,489	2,131	2,489	21,950	22,000	2,939	2,581	2,939
<b>16,000</b>					<b>19,000</b>					<b>22,000</b>				
16,000	16,050	2,046	1,689	2,046	19,000	19,050	2,496	2,139	2,496	22,000	22,050	2,946	2,589	2,946
16,050	16,100	2,054	1,696	2,054	19,050	19,100	2,504	2,146	2,504	22,050	22,100	2,954	2,596	2,954
16,100	16,150	2,061	1,704	2,061	19,100	19,150	2,511	2,154	2,511	22,100	22,150	2,961	2,604	2,961
16,150	16,200	2,069	1,711	2,069	19,150	19,200	2,519	2,161	2,519	22,150	22,200	2,969	2,611	2,969
16,200	16,250	2,076	1,719	2,076	19,200	19,250	2,526	2,169	2,526	22,200	22,250	2,976	2,619	2,976
16,250	16,300	2,084	1,726	2,084	19,250	19,300	2,534	2,176	2,534	22,250	22,300	2,984	2,626	2,984
16,300	16,350	2,091	1,734	2,091	19,300	19,350	2,541	2,184	2,541	22,300	22,350	2,991	2,634	2,991
16,350	16,400	2,099	1,741	2,099	19,350	19,400	2,549	2,191	2,549	22,350	22,400	2,999	2,641	2,999
16,400	16,450	2,106	1,749	2,106	19,400	19,450	2,556	2,199	2,556	22,400	22,450	3,006	2,649	3,006
16,450	16,500	2,114	1,756	2,114	19,450	19,500	2,564	2,206	2,564	22,450	22,500	3,014	2,656	3,014
16,500	16,550	2,121	1,764	2,121	19,500	19,550	2,571	2,214	2,571	22,500	22,550	3,021	2,664	3,021
16,550	16,600	2,129	1,771	2,129	19,550	19,600	2,579	2,221	2,579	22,550	22,600	3,029	2,671	3,029
16,600	16,650	2,136	1,779	2,136	19,600	19,650	2,586	2,229	2,586	22,600	22,650	3,036	2,679	3,036
16,650	16,700	2,144	1,786	2,144	19,650	19,700	2,594	2,236	2,594	22,650	22,700	3,044	2,686	3,044
16,700	16,750	2,151	1,794	2,151	19,700	19,750	2,601	2,244	2,601	22,700	22,750	3,051	2,694	3,051
16,750	16,800	2,159	1,801	2,159	19,750	19,800	2,609	2,251	2,609	22,750	22,800	3,059	2,701	3,059
16,800	16,850	2,166	1,809	2,166	19,800	19,850	2,616	2,259	2,616	22,800	22,850	3,066	2,709	3,066
16,850	16,900	2,174	1,816	2,174	19,850	19,900	2,624	2,266	2,624	22,850	22,900	3,074	2,716	3,074
16,900	16,950	2,181	1,824	2,181	19,900	19,950	2,631	2,274	2,631	22,900	22,950	3,081	2,724	3,081
16,950	17,000	2,189	1,831	2,189	19,950	20,000	2,639	2,281	2,639	22,950	23,000	3,089	2,731	3,089

(Continued on page 32)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>23,000</b>					<b>26,000</b>					<b>29,000</b>				
23,000	23,050	3,096	2,739	3,096	26,000	26,050	3,546	3,189	3,546	29,000	29,050	3,996	3,639	3,996
23,050	23,100	3,104	2,746	3,104	26,050	26,100	3,554	3,196	3,554	29,050	29,100	4,006	3,646	4,006
23,100	23,150	3,111	2,754	3,111	26,100	26,150	3,561	3,204	3,561	29,100	29,150	4,019	3,654	4,019
23,150	23,200	3,119	2,761	3,119	26,150	26,200	3,569	3,211	3,569	29,150	29,200	4,031	3,661	4,031
23,200	23,250	3,126	2,769	3,126	26,200	26,250	3,576	3,219	3,576	29,200	29,250	4,044	3,669	4,044
23,250	23,300	3,134	2,776	3,134	26,250	26,300	3,584	3,226	3,584	29,250	29,300	4,056	3,676	4,056
23,300	23,350	3,141	2,784	3,141	26,300	26,350	3,591	3,234	3,591	29,300	29,350	4,069	3,684	4,069
23,350	23,400	3,149	2,791	3,149	26,350	26,400	3,599	3,241	3,599	29,350	29,400	4,081	3,691	4,081
23,400	23,450	3,156	2,799	3,156	26,400	26,450	3,606	3,249	3,606	29,400	29,450	4,094	3,699	4,094
23,450	23,500	3,164	2,806	3,164	26,450	26,500	3,614	3,256	3,614	29,450	29,500	4,106	3,706	4,106
23,500	23,550	3,171	2,814	3,171	26,500	26,550	3,621	3,264	3,621	29,500	29,550	4,119	3,714	4,119
23,550	23,600	3,179	2,821	3,179	26,550	26,600	3,629	3,271	3,629	29,550	29,600	4,131	3,721	4,131
23,600	23,650	3,186	2,829	3,186	26,600	26,650	3,636	3,279	3,636	29,600	29,650	4,144	3,729	4,144
23,650	23,700	3,194	2,836	3,194	26,650	26,700	3,644	3,286	3,644	29,650	29,700	4,156	3,736	4,156
23,700	23,750	3,201	2,844	3,201	26,700	26,750	3,651	3,294	3,651	29,700	29,750	4,169	3,744	4,169
23,750	23,800	3,209	2,851	3,209	26,750	26,800	3,659	3,301	3,659	29,750	29,800	4,181	3,751	4,181
23,800	23,850	3,216	2,859	3,216	26,800	26,850	3,666	3,309	3,666	29,800	29,850	4,194	3,759	4,194
23,850	23,900	3,224	2,866	3,224	26,850	26,900	3,674	3,316	3,674	29,850	29,900	4,206	3,766	4,206
23,900	23,950	3,231	2,874	3,231	26,900	26,950	3,681	3,324	3,681	29,900	29,950	4,219	3,774	4,219
23,950	24,000	3,239	2,881	3,239	26,950	27,000	3,689	3,331	3,689	29,950	30,000	4,231	3,781	4,231
<b>24,000</b>					<b>27,000</b>					<b>30,000</b>				
24,000	24,050	3,246	2,889	3,246	27,000	27,050	3,696	3,339	3,696	30,000	30,050	4,244	3,789	4,244
24,050	24,100	3,254	2,896	3,254	27,050	27,100	3,704	3,346	3,704	30,050	30,100	4,256	3,796	4,256
24,100	24,150	3,261	2,904	3,261	27,100	27,150	3,711	3,354	3,711	30,100	30,150	4,269	3,804	4,269
24,150	24,200	3,269	2,911	3,269	27,150	27,200	3,719	3,361	3,719	30,150	30,200	4,281	3,811	4,281
24,200	24,250	3,276	2,919	3,276	27,200	27,250	3,726	3,369	3,726	30,200	30,250	4,294	3,819	4,294
24,250	24,300	3,284	2,926	3,284	27,250	27,300	3,734	3,376	3,734	30,250	30,300	4,306	3,826	4,306
24,300	24,350	3,291	2,934	3,291	27,300	27,350	3,741	3,384	3,741	30,300	30,350	4,319	3,834	4,319
24,350	24,400	3,299	2,941	3,299	27,350	27,400	3,749	3,391	3,749	30,350	30,400	4,331	3,841	4,331
24,400	24,450	3,306	2,949	3,306	27,400	27,450	3,756	3,399	3,756	30,400	30,450	4,344	3,849	4,344
24,450	24,500	3,314	2,956	3,314	27,450	27,500	3,764	3,406	3,764	30,450	30,500	4,356	3,856	4,356
24,500	24,550	3,321	2,964	3,321	27,500	27,550	3,771	3,414	3,771	30,500	30,550	4,369	3,864	4,369
24,550	24,600	3,329	2,971	3,329	27,550	27,600	3,779	3,421	3,779	30,550	30,600	4,381	3,871	4,381
24,600	24,650	3,336	2,979	3,336	27,600	27,650	3,786	3,429	3,786	30,600	30,650	4,394	3,879	4,394
24,650	24,700	3,344	2,986	3,344	27,650	27,700	3,794	3,436	3,794	30,650	30,700	4,406	3,886	4,406
24,700	24,750	3,351	2,994	3,351	27,700	27,750	3,801	3,444	3,801	30,700	30,750	4,419	3,894	4,419
24,750	24,800	3,359	3,001	3,359	27,750	27,800	3,809	3,451	3,809	30,750	30,800	4,431	3,901	4,431
24,800	24,850	3,366	3,009	3,366	27,800	27,850	3,816	3,459	3,816	30,800	30,850	4,444	3,909	4,444
24,850	24,900	3,374	3,016	3,374	27,850	27,900	3,824	3,466	3,824	30,850	30,900	4,456	3,916	4,456
24,900	24,950	3,381	3,024	3,381	27,900	27,950	3,831	3,474	3,831	30,900	30,950	4,469	3,924	4,469
24,950	25,000	3,389	3,031	3,389	27,950	28,000	3,839	3,481	3,839	30,950	31,000	4,481	3,931	4,481
<b>25,000</b>					<b>28,000</b>					<b>31,000</b>				
25,000	25,050	3,396	3,039	3,396	28,000	28,050	3,846	3,489	3,846	31,000	31,050	4,494	3,939	4,494
25,050	25,100	3,404	3,046	3,404	28,050	28,100	3,854	3,496	3,854	31,050	31,100	4,506	3,946	4,506
25,100	25,150	3,411	3,054	3,411	28,100	28,150	3,861	3,504	3,861	31,100	31,150	4,519	3,954	4,519
25,150	25,200	3,419	3,061	3,419	28,150	28,200	3,869	3,511	3,869	31,150	31,200	4,531	3,961	4,531
25,200	25,250	3,426	3,069	3,426	28,200	28,250	3,876	3,519	3,876	31,200	31,250	4,544	3,969	4,544
25,250	25,300	3,434	3,076	3,434	28,250	28,300	3,884	3,526	3,884	31,250	31,300	4,556	3,976	4,556
25,300	25,350	3,441	3,084	3,441	28,300	28,350	3,891	3,534	3,891	31,300	31,350	4,569	3,984	4,569
25,350	25,400	3,449	3,091	3,449	28,350	28,400	3,899	3,541	3,899	31,350	31,400	4,581	3,991	4,581
25,400	25,450	3,456	3,099	3,456	28,400	28,450	3,906	3,549	3,906	31,400	31,450	4,594	3,999	4,594
25,450	25,500	3,464	3,106	3,464	28,450	28,500	3,914	3,556	3,914	31,450	31,500	4,606	4,006	4,606
25,500	25,550	3,471	3,114	3,471	28,500	28,550	3,921	3,564	3,921	31,500	31,550	4,619	4,014	4,619
25,550	25,600	3,479	3,121	3,479	28,550	28,600	3,929	3,571	3,929	31,550	31,600	4,631	4,021	4,631
25,600	25,650	3,486	3,129	3,486	28,600	28,650	3,936	3,579	3,936	31,600	31,650	4,644	4,029	4,644
25,650	25,700	3,494	3,136	3,494	28,650	28,700	3,944	3,586	3,944	31,650	31,700	4,656	4,036	4,656
25,700	25,750	3,501	3,144	3,501	28,700	28,750	3,951	3,594	3,951	31,700	31,750	4,669	4,044	4,669
25,750	25,800	3,509	3,151	3,509	28,750	28,800	3,959	3,601	3,959	31,750	31,800	4,681	4,051	4,681
25,800	25,850	3,516	3,159	3,516	28,800	28,850	3,966	3,609	3,966	31,800	31,850	4,694	4,059	4,694
25,850	25,900	3,524	3,166	3,524	28,850	28,900	3,974	3,616	3,974	31,850	31,900	4,706	4,066	4,706
25,900	25,950	3,531	3,174	3,531	28,900	28,950	3,981	3,624	3,981	31,900	31,950	4,719	4,074	4,719
25,950	26,000	3,539	3,181	3,539	28,950	29,000	3,989	3,631	3,989	31,950	32,000	4,731	4,081	4,731

(Continued on page 33)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>32,000</b>					<b>35,000</b>					<b>38,000</b>				
32,000	32,050	4,744	4,089	4,744	35,000	35,050	5,494	4,539	5,494	38,000	38,050	6,244	4,989	6,244
32,050	32,100	4,756	4,096	4,756	35,050	35,100	5,506	4,546	5,506	38,050	38,100	6,256	4,996	6,256
32,100	32,150	4,769	4,104	4,769	35,100	35,150	5,519	4,554	5,519	38,100	38,150	6,269	5,004	6,269
32,150	32,200	4,781	4,111	4,781	35,150	35,200	5,531	4,561	5,531	38,150	38,200	6,281	5,011	6,281
32,200	32,250	4,794	4,119	4,794	35,200	35,250	5,544	4,569	5,544	38,200	38,250	6,294	5,019	6,294
32,250	32,300	4,806	4,126	4,806	35,250	35,300	5,556	4,576	5,556	38,250	38,300	6,306	5,026	6,306
32,300	32,350	4,819	4,134	4,819	35,300	35,350	5,569	4,584	5,569	38,300	38,350	6,319	5,034	6,319
32,350	32,400	4,831	4,141	4,831	35,350	35,400	5,581	4,591	5,581	38,350	38,400	6,331	5,041	6,331
32,400	32,450	4,844	4,149	4,844	35,400	35,450	5,594	4,599	5,594	38,400	38,450	6,344	5,049	6,344
32,450	32,500	4,856	4,156	4,856	35,450	35,500	5,606	4,606	5,606	38,450	38,500	6,356	5,056	6,356
32,500	32,550	4,869	4,164	4,869	35,500	35,550	5,619	4,614	5,619	38,500	38,550	6,369	5,064	6,369
32,550	32,600	4,881	4,171	4,881	35,550	35,600	5,631	4,621	5,631	38,550	38,600	6,381	5,071	6,381
32,600	32,650	4,894	4,179	4,894	35,600	35,650	5,644	4,629	5,644	38,600	38,650	6,394	5,079	6,394
32,650	32,700	4,906	4,186	4,906	35,650	35,700	5,656	4,636	5,656	38,650	38,700	6,406	5,086	6,406
32,700	32,750	4,919	4,194	4,919	35,700	35,750	5,669	4,644	5,669	38,700	38,750	6,419	5,094	6,419
32,750	32,800	4,931	4,201	4,931	35,750	35,800	5,681	4,651	5,681	38,750	38,800	6,431	5,101	6,431
32,800	32,850	4,944	4,209	4,944	35,800	35,850	5,694	4,659	5,694	38,800	38,850	6,444	5,109	6,444
32,850	32,900	4,956	4,216	4,956	35,850	35,900	5,706	4,666	5,706	38,850	38,900	6,456	5,116	6,456
32,900	32,950	4,969	4,224	4,969	35,900	35,950	5,719	4,674	5,719	38,900	38,950	6,469	5,124	6,469
32,950	33,000	4,981	4,231	4,981	35,950	36,000	5,731	4,681	5,731	38,950	39,000	6,481	5,131	6,481
<b>33,000</b>					<b>36,000</b>					<b>39,000</b>				
33,000	33,050	4,994	4,239	4,994	36,000	36,050	5,744	4,689	5,744	39,000	39,050	6,494	5,139	6,494
33,050	33,100	5,006	4,246	5,006	36,050	36,100	5,756	4,696	5,756	39,050	39,100	6,506	5,146	6,506
33,100	33,150	5,019	4,254	5,019	36,100	36,150	5,769	4,704	5,769	39,100	39,150	6,519	5,154	6,519
33,150	33,200	5,031	4,261	5,031	36,150	36,200	5,781	4,711	5,781	39,150	39,200	6,531	5,161	6,531
33,200	33,250	5,044	4,269	5,044	36,200	36,250	5,794	4,719	5,794	39,200	39,250	6,544	5,169	6,544
33,250	33,300	5,056	4,276	5,056	36,250	36,300	5,806	4,726	5,806	39,250	39,300	6,556	5,176	6,556
33,300	33,350	5,069	4,284	5,069	36,300	36,350	5,819	4,734	5,819	39,300	39,350	6,569	5,184	6,569
33,350	33,400	5,081	4,291	5,081	36,350	36,400	5,831	4,741	5,831	39,350	39,400	6,581	5,191	6,581
33,400	33,450	5,094	4,299	5,094	36,400	36,450	5,844	4,749	5,844	39,400	39,450	6,594	5,199	6,594
33,450	33,500	5,106	4,306	5,106	36,450	36,500	5,856	4,756	5,856	39,450	39,500	6,606	5,206	6,606
33,500	33,550	5,119	4,314	5,119	36,500	36,550	5,869	4,764	5,869	39,500	39,550	6,619	5,214	6,619
33,550	33,600	5,131	4,321	5,131	36,550	36,600	5,881	4,771	5,881	39,550	39,600	6,631	5,221	6,631
33,600	33,650	5,144	4,329	5,144	36,600	36,650	5,894	4,779	5,894	39,600	39,650	6,644	5,229	6,644
33,650	33,700	5,156	4,336	5,156	36,650	36,700	5,906	4,786	5,906	39,650	39,700	6,656	5,236	6,656
33,700	33,750	5,169	4,344	5,169	36,700	36,750	5,919	4,794	5,919	39,700	39,750	6,669	5,244	6,669
33,750	33,800	5,181	4,351	5,181	36,750	36,800	5,931	4,801	5,931	39,750	39,800	6,681	5,251	6,681
33,800	33,850	5,194	4,359	5,194	36,800	36,850	5,944	4,809	5,944	39,800	39,850	6,694	5,259	6,694
33,850	33,900	5,206	4,366	5,206	36,850	36,900	5,956	4,816	5,956	39,850	39,900	6,706	5,266	6,706
33,900	33,950	5,219	4,374	5,219	36,900	36,950	5,969	4,824	5,969	39,900	39,950	6,719	5,274	6,719
33,950	34,000	5,231	4,381	5,231	36,950	37,000	5,981	4,831	5,981	39,950	40,000	6,731	5,281	6,731
<b>34,000</b>					<b>37,000</b>					<b>40,000</b>				
34,000	34,050	5,244	4,389	5,244	37,000	37,050	5,994	4,839	5,994	40,000	40,050	6,744	5,289	6,744
34,050	34,100	5,256	4,396	5,256	37,050	37,100	6,006	4,846	6,006	40,050	40,100	6,756	5,296	6,756
34,100	34,150	5,269	4,404	5,269	37,100	37,150	6,019	4,854	6,019	40,100	40,150	6,769	5,304	6,769
34,150	34,200	5,281	4,411	5,281	37,150	37,200	6,031	4,861	6,031	40,150	40,200	6,781	5,311	6,781
34,200	34,250	5,294	4,419	5,294	37,200	37,250	6,044	4,869	6,044	40,200	40,250	6,794	5,319	6,794
34,250	34,300	5,306	4,426	5,306	37,250	37,300	6,056	4,876	6,056	40,250	40,300	6,806	5,326	6,806
34,300	34,350	5,319	4,434	5,319	37,300	37,350	6,069	4,884	6,069	40,300	40,350	6,819	5,334	6,819
34,350	34,400	5,331	4,441	5,331	37,350	37,400	6,081	4,891	6,081	40,350	40,400	6,831	5,341	6,831
34,400	34,450	5,344	4,449	5,344	37,400	37,450	6,094	4,899	6,094	40,400	40,450	6,844	5,349	6,844
34,450	34,500	5,356	4,456	5,356	37,450	37,500	6,106	4,906	6,106	40,450	40,500	6,856	5,356	6,856
34,500	34,550	5,369	4,464	5,369	37,500	37,550	6,119	4,914	6,119	40,500	40,550	6,869	5,364	6,869
34,550	34,600	5,381	4,471	5,381	37,550	37,600	6,131	4,921	6,131	40,550	40,600	6,881	5,371	6,881
34,600	34,650	5,394	4,479	5,394	37,600	37,650	6,144	4,929	6,144	40,600	40,650	6,894	5,379	6,894
34,650	34,700	5,406	4,486	5,406	37,650	37,700	6,156	4,936	6,156	40,650	40,700	6,906	5,386	6,906
34,700	34,750	5,419	4,494	5,419	37,700	37,750	6,169	4,944	6,169	40,700	40,750	6,919	5,394	6,919
34,750	34,800	5,431	4,501	5,431	37,750	37,800	6,181	4,951	6,181	40,750	40,800	6,931	5,401	6,931
34,800	34,850	5,444	4,509	5,444	37,800	37,850	6,194	4,959	6,194	40,800	40,850	6,944	5,409	6,944
34,850	34,900	5,456	4,516	5,456	37,850	37,900	6,206	4,966	6,206	40,850	40,900	6,956	5,416	6,956
34,900	34,950	5,469	4,524	5,469	37,900	37,950	6,219	4,974	6,219	40,900	40,950	6,969	5,424	6,969
34,950	35,000	5,481	4,531	5,481	37,950	38,000	6,231	4,981	6,231	40,950	41,000	6,981	5,431	6,981

(Continued on page 34)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>41,000</b>					<b>44,000</b>					<b>47,000</b>				
41,000	41,050	6,994	5,439	6,994	44,000	44,050	7,744	5,889	7,744	47,000	47,050	8,494	6,339	8,494
41,050	41,100	7,006	5,446	7,006	44,050	44,100	7,756	5,896	7,756	47,050	47,100	8,506	6,346	8,506
41,100	41,150	7,019	5,454	7,019	44,100	44,150	7,769	5,904	7,769	47,100	47,150	8,519	6,354	8,519
41,150	41,200	7,031	5,461	7,031	44,150	44,200	7,781	5,911	7,781	47,150	47,200	8,531	6,361	8,531
41,200	41,250	7,044	5,469	7,044	44,200	44,250	7,794	5,919	7,794	47,200	47,250	8,544	6,369	8,544
41,250	41,300	7,056	5,476	7,056	44,250	44,300	7,806	5,926	7,806	47,250	47,300	8,556	6,376	8,556
41,300	41,350	7,069	5,484	7,069	44,300	44,350	7,819	5,934	7,819	47,300	47,350	8,569	6,384	8,569
41,350	41,400	7,081	5,491	7,081	44,350	44,400	7,831	5,941	7,831	47,350	47,400	8,581	6,391	8,581
41,400	41,450	7,094	5,499	7,094	44,400	44,450	7,844	5,949	7,844	47,400	47,450	8,594	6,399	8,594
41,450	41,500	7,106	5,506	7,106	44,450	44,500	7,856	5,956	7,856	47,450	47,500	8,606	6,406	8,606
41,500	41,550	7,119	5,514	7,119	44,500	44,550	7,869	5,964	7,869	47,500	47,550	8,619	6,414	8,619
41,550	41,600	7,131	5,521	7,131	44,550	44,600	7,881	5,971	7,881	47,550	47,600	8,631	6,421	8,631
41,600	41,650	7,144	5,529	7,144	44,600	44,650	7,894	5,979	7,894	47,600	47,650	8,644	6,429	8,644
41,650	41,700	7,156	5,536	7,156	44,650	44,700	7,906	5,986	7,906	47,650	47,700	8,656	6,436	8,656
41,700	41,750	7,169	5,544	7,169	44,700	44,750	7,919	5,994	7,919	47,700	47,750	8,669	6,444	8,669
41,750	41,800	7,181	5,551	7,181	44,750	44,800	7,931	6,001	7,931	47,750	47,800	8,681	6,451	8,681
41,800	41,850	7,194	5,559	7,194	44,800	44,850	7,944	6,009	7,944	47,800	47,850	8,694	6,459	8,694
41,850	41,900	7,206	5,566	7,206	44,850	44,900	7,956	6,016	7,956	47,850	47,900	8,706	6,466	8,706
41,900	41,950	7,219	5,574	7,219	44,900	44,950	7,969	6,024	7,969	47,900	47,950	8,719	6,474	8,719
41,950	42,000	7,231	5,581	7,231	44,950	45,000	7,981	6,031	7,981	47,950	48,000	8,731	6,481	8,731
<b>42,000</b>					<b>45,000</b>					<b>48,000</b>				
42,000	42,050	7,244	5,589	7,244	45,000	45,050	7,994	6,039	7,994	48,000	48,050	8,744	6,489	8,744
42,050	42,100	7,256	5,596	7,256	45,050	45,100	8,006	6,046	8,006	48,050	48,100	8,756	6,496	8,756
42,100	42,150	7,269	5,604	7,269	45,100	45,150	8,019	6,054	8,019	48,100	48,150	8,769	6,504	8,769
42,150	42,200	7,281	5,611	7,281	45,150	45,200	8,031	6,061	8,031	48,150	48,200	8,781	6,511	8,781
42,200	42,250	7,294	5,619	7,294	45,200	45,250	8,044	6,069	8,044	48,200	48,250	8,794	6,519	8,794
42,250	42,300	7,306	5,626	7,306	45,250	45,300	8,056	6,076	8,056	48,250	48,300	8,806	6,526	8,806
42,300	42,350	7,319	5,634	7,319	45,300	45,350	8,069	6,084	8,069	48,300	48,350	8,819	6,534	8,819
42,350	42,400	7,331	5,641	7,331	45,350	45,400	8,081	6,091	8,081	48,350	48,400	8,831	6,541	8,831
42,400	42,450	7,344	5,649	7,344	45,400	45,450	8,094	6,099	8,094	48,400	48,450	8,844	6,549	8,844
42,450	42,500	7,356	5,656	7,356	45,450	45,500	8,106	6,106	8,106	48,450	48,500	8,856	6,556	8,856
42,500	42,550	7,369	5,664	7,369	45,500	45,550	8,119	6,114	8,119	48,500	48,550	8,869	6,564	8,869
42,550	42,600	7,381	5,671	7,381	45,550	45,600	8,131	6,121	8,131	48,550	48,600	8,881	6,571	8,881
42,600	42,650	7,394	5,679	7,394	45,600	45,650	8,144	6,129	8,144	48,600	48,650	8,894	6,579	8,894
42,650	42,700	7,406	5,686	7,406	45,650	45,700	8,156	6,136	8,156	48,650	48,700	8,906	6,586	8,906
42,700	42,750	7,419	5,694	7,419	45,700	45,750	8,169	6,144	8,169	48,700	48,750	8,919	6,594	8,919
42,750	42,800	7,431	5,701	7,431	45,750	45,800	8,181	6,151	8,181	48,750	48,800	8,931	6,601	8,931
42,800	42,850	7,444	5,709	7,444	45,800	45,850	8,194	6,159	8,194	48,800	48,850	8,944	6,609	8,944
42,850	42,900	7,456	5,716	7,456	45,850	45,900	8,206	6,166	8,206	48,850	48,900	8,956	6,616	8,956
42,900	42,950	7,469	5,724	7,469	45,900	45,950	8,219	6,174	8,219	48,900	48,950	8,969	6,624	8,969
42,950	43,000	7,481	5,731	7,481	45,950	46,000	8,231	6,181	8,231	48,950	49,000	8,981	6,631	8,981
<b>43,000</b>					<b>46,000</b>					<b>49,000</b>				
43,000	43,050	7,494	5,739	7,494	46,000	46,050	8,244	6,189	8,244	49,000	49,050	8,994	6,639	8,994
43,050	43,100	7,506	5,746	7,506	46,050	46,100	8,256	6,196	8,256	49,050	49,100	9,006	6,646	9,006
43,100	43,150	7,519	5,754	7,519	46,100	46,150	8,269	6,204	8,269	49,100	49,150	9,019	6,654	9,019
43,150	43,200	7,531	5,761	7,531	46,150	46,200	8,281	6,211	8,281	49,150	49,200	9,031	6,661	9,031
43,200	43,250	7,544	5,769	7,544	46,200	46,250	8,294	6,219	8,294	49,200	49,250	9,044	6,669	9,044
43,250	43,300	7,556	5,776	7,556	46,250	46,300	8,306	6,226	8,306	49,250	49,300	9,056	6,676	9,056
43,300	43,350	7,569	5,784	7,569	46,300	46,350	8,319	6,234	8,319	49,300	49,350	9,069	6,684	9,069
43,350	43,400	7,581	5,791	7,581	46,350	46,400	8,331	6,241	8,331	49,350	49,400	9,081	6,691	9,081
43,400	43,450	7,594	5,799	7,594	46,400	46,450	8,344	6,249	8,344	49,400	49,450	9,094	6,699	9,094
43,450	43,500	7,606	5,806	7,606	46,450	46,500	8,356	6,256	8,356	49,450	49,500	9,106	6,706	9,106
43,500	43,550	7,619	5,814	7,619	46,500	46,550	8,369	6,264	8,369	49,500	49,550	9,119	6,714	9,119
43,550	43,600	7,631	5,821	7,631	46,550	46,600	8,381	6,271	8,381	49,550	49,600	9,131	6,721	9,131
43,600	43,650	7,644	5,829	7,644	46,600	46,650	8,394	6,279	8,394	49,600	49,650	9,144	6,729	9,144
43,650	43,700	7,656	5,836	7,656	46,650	46,700	8,406	6,286	8,406	49,650	49,700	9,156	6,736	9,156
43,700	43,750	7,669	5,844	7,669	46,700	46,750	8,419	6,294	8,419	49,700	49,750	9,169	6,744	9,169
43,750	43,800	7,681	5,851	7,681	46,750	46,800	8,431	6,301	8,431	49,750	49,800	9,181	6,751	9,181
43,800	43,850	7,694	5,859	7,694	46,800	46,850	8,444	6,309	8,444	49,800	49,850	9,194	6,759	9,194
43,850	43,900	7,706	5,866	7,706	46,850	46,900	8,456	6,316	8,456	49,850	49,900	9,206	6,766	9,206
43,900	43,950	7,719	5,874	7,719	46,900	46,950	8,469	6,324	8,469	49,900	49,950	9,219	6,774	9,219
43,950	44,000	7,731	5,881	7,731	46,950	47,000	8,481	6,331	8,481	49,950	50,000	9,231	6,781	9,231

(Continued on page 35)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	9,244	6,789	9,244	53,000	53,050	9,994	7,239	9,994	56,000	56,050	10,744	7,689	10,744
50,050	50,100	9,256	6,796	9,256	53,050	53,100	10,006	7,246	10,006	56,050	56,100	10,756	7,696	10,756
50,100	50,150	9,269	6,804	9,269	53,100	53,150	10,019	7,254	10,019	56,100	56,150	10,769	7,704	10,769
50,150	50,200	9,281	6,811	9,281	53,150	53,200	10,031	7,261	10,031	56,150	56,200	10,781	7,711	10,781
50,200	50,250	9,294	6,819	9,294	53,200	53,250	10,044	7,269	10,044	56,200	56,250	10,794	7,719	10,794
50,250	50,300	9,306	6,826	9,306	53,250	53,300	10,056	7,276	10,056	56,250	56,300	10,806	7,726	10,806
50,300	50,350	9,319	6,834	9,319	53,300	53,350	10,069	7,284	10,069	56,300	56,350	10,819	7,734	10,819
50,350	50,400	9,331	6,841	9,331	53,350	53,400	10,081	7,291	10,081	56,350	56,400	10,831	7,741	10,831
50,400	50,450	9,344	6,849	9,344	53,400	53,450	10,094	7,299	10,094	56,400	56,450	10,844	7,749	10,844
50,450	50,500	9,356	6,856	9,356	53,450	53,500	10,106	7,306	10,106	56,450	56,500	10,856	7,756	10,856
50,500	50,550	9,369	6,864	9,369	53,500	53,550	10,119	7,314	10,119	56,500	56,550	10,869	7,764	10,869
50,550	50,600	9,381	6,871	9,381	53,550	53,600	10,131	7,321	10,131	56,550	56,600	10,881	7,771	10,881
50,600	50,650	9,394	6,879	9,394	53,600	53,650	10,144	7,329	10,144	56,600	56,650	10,894	7,779	10,894
50,650	50,700	9,406	6,886	9,406	53,650	53,700	10,156	7,336	10,156	56,650	56,700	10,906	7,786	10,906
50,700	50,750	9,419	6,894	9,419	53,700	53,750	10,169	7,344	10,169	56,700	56,750	10,919	7,794	10,919
50,750	50,800	9,431	6,901	9,431	53,750	53,800	10,181	7,351	10,181	56,750	56,800	10,931	7,801	10,931
50,800	50,850	9,444	6,909	9,444	53,800	53,850	10,194	7,359	10,194	56,800	56,850	10,944	7,809	10,944
50,850	50,900	9,456	6,916	9,456	53,850	53,900	10,206	7,366	10,206	56,850	56,900	10,956	7,816	10,956
50,900	50,950	9,469	6,924	9,469	53,900	53,950	10,219	7,374	10,219	56,900	56,950	10,969	7,824	10,969
50,950	51,000	9,481	6,931	9,481	53,950	54,000	10,231	7,381	10,231	56,950	57,000	10,981	7,831	10,981
<b>51,000</b>					<b>54,000</b>					<b>57,000</b>				
51,000	51,050	9,494	6,939	9,494	54,000	54,050	10,244	7,389	10,244	57,000	57,050	10,994	7,839	10,994
51,050	51,100	9,506	6,946	9,506	54,050	54,100	10,256	7,396	10,256	57,050	57,100	11,006	7,846	11,006
51,100	51,150	9,519	6,954	9,519	54,100	54,150	10,269	7,404	10,269	57,100	57,150	11,019	7,854	11,019
51,150	51,200	9,531	6,961	9,531	54,150	54,200	10,281	7,411	10,281	57,150	57,200	11,031	7,861	11,031
51,200	51,250	9,544	6,969	9,544	54,200	54,250	10,294	7,419	10,294	57,200	57,250	11,044	7,869	11,044
51,250	51,300	9,556	6,976	9,556	54,250	54,300	10,306	7,426	10,306	57,250	57,300	11,056	7,876	11,056
51,300	51,350	9,569	6,984	9,569	54,300	54,350	10,319	7,434	10,319	57,300	57,350	11,069	7,884	11,069
51,350	51,400	9,581	6,991	9,581	54,350	54,400	10,331	7,441	10,331	57,350	57,400	11,081	7,891	11,081
51,400	51,450	9,594	6,999	9,594	54,400	54,450	10,344	7,449	10,344	57,400	57,450	11,094	7,899	11,094
51,450	51,500	9,606	7,006	9,606	54,450	54,500	10,356	7,456	10,356	57,450	57,500	11,106	7,906	11,106
51,500	51,550	9,619	7,014	9,619	54,500	54,550	10,369	7,464	10,369	57,500	57,550	11,119	7,914	11,119
51,550	51,600	9,631	7,021	9,631	54,550	54,600	10,381	7,471	10,381	57,550	57,600	11,131	7,921	11,131
51,600	51,650	9,644	7,029	9,644	54,600	54,650	10,394	7,479	10,394	57,600	57,650	11,144	7,929	11,144
51,650	51,700	9,656	7,036	9,656	54,650	54,700	10,406	7,486	10,406	57,650	57,700	11,156	7,936	11,156
51,700	51,750	9,669	7,044	9,669	54,700	54,750	10,419	7,494	10,419	57,700	57,750	11,169	7,944	11,169
51,750	51,800	9,681	7,051	9,681	54,750	54,800	10,431	7,501	10,431	57,750	57,800	11,181	7,951	11,181
51,800	51,850	9,694	7,059	9,694	54,800	54,850	10,444	7,509	10,444	57,800	57,850	11,194	7,959	11,194
51,850	51,900	9,706	7,066	9,706	54,850	54,900	10,456	7,516	10,456	57,850	57,900	11,206	7,966	11,206
51,900	51,950	9,719	7,074	9,719	54,900	54,950	10,469	7,524	10,469	57,900	57,950	11,219	7,974	11,219
51,950	52,000	9,731	7,081	9,731	54,950	55,000	10,481	7,531	10,481	57,950	58,000	11,231	7,981	11,231
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	9,744	7,089	9,744	55,000	55,050	10,494	7,539	10,494	58,000	58,050	11,244	7,989	11,244
52,050	52,100	9,756	7,096	9,756	55,050	55,100	10,506	7,546	10,506	58,050	58,100	11,256	7,996	11,256
52,100	52,150	9,769	7,104	9,769	55,100	55,150	10,519	7,554	10,519	58,100	58,150	11,269	8,006	11,269
52,150	52,200	9,781	7,111	9,781	55,150	55,200	10,531	7,561	10,531	58,150	58,200	11,281	8,019	11,281
52,200	52,250	9,794	7,119	9,794	55,200	55,250	10,544	7,569	10,544	58,200	58,250	11,294	8,031	11,294
52,250	52,300	9,806	7,126	9,806	55,250	55,300	10,556	7,576	10,556	58,250	58,300	11,306	8,044	11,306
52,300	52,350	9,819	7,134	9,819	55,300	55,350	10,569	7,584	10,569	58,300	58,350	11,319	8,056	11,319
52,350	52,400	9,831	7,141	9,831	55,350	55,400	10,581	7,591	10,581	58,350	58,400	11,331	8,069	11,331
52,400	52,450	9,844	7,149	9,844	55,400	55,450	10,594	7,599	10,594	58,400	58,450	11,344	8,081	11,344
52,450	52,500	9,856	7,156	9,856	55,450	55,500	10,606	7,606	10,606	58,450	58,500	11,356	8,094	11,356
52,500	52,550	9,869	7,164	9,869	55,500	55,550	10,619	7,614	10,619	58,500	58,550	11,369	8,106	11,369
52,550	52,600	9,881	7,171	9,881	55,550	55,600	10,631	7,621	10,631	58,550	58,600	11,381	8,119	11,381
52,600	52,650	9,894	7,179	9,894	55,600	55,650	10,644	7,629	10,644	58,600	58,650	11,394	8,131	11,394
52,650	52,700	9,906	7,186	9,906	55,650	55,700	10,656	7,636	10,656	58,650	58,700	11,406	8,144	11,408
52,700	52,750	9,919	7,194	9,919	55,700	55,750	10,669	7,644	10,669	58,700	58,750	11,419	8,156	11,422
52,750	52,800	9,931	7,201	9,931	55,750	55,800	10,681	7,651	10,681	58,750	58,800	11,431	8,169	11,436
52,800	52,850	9,944	7,209	9,944	55,800	55,850	10,694	7,659	10,694	58,800	58,850	11,444	8,181	11,450
52,850	52,900	9,956	7,216	9,956	55,850	55,900	10,706	7,666	10,706	58,850	58,900	11,456	8,194	11,464
52,900	52,950	9,969	7,224	9,969	55,900	55,950	10,719	7,674	10,719	58,900	58,950	11,469	8,206	11,478
52,950	53,000	9,981	7,231	9,981	55,950	56,000	10,731	7,681	10,731	58,950	59,000	11,481	8,219	11,492

(Continued on page 36)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	11,494	8,231	11,506	62,000	62,050	12,244	8,981	12,346	65,000	65,050	12,994	9,731	13,186
59,050	59,100	11,506	8,244	11,520	62,050	62,100	12,256	8,994	12,360	65,050	65,100	13,006	9,744	13,200
59,100	59,150	11,519	8,256	11,534	62,100	62,150	12,269	9,006	12,374	65,100	65,150	13,019	9,756	13,214
59,150	59,200	11,531	8,269	11,548	62,150	62,200	12,281	9,019	12,388	65,150	65,200	13,031	9,769	13,228
59,200	59,250	11,544	8,281	11,562	62,200	62,250	12,294	9,031	12,402	65,200	65,250	13,044	9,781	13,242
59,250	59,300	11,556	8,294	11,576	62,250	62,300	12,306	9,044	12,416	65,250	65,300	13,056	9,794	13,256
59,300	59,350	11,569	8,306	11,590	62,300	62,350	12,319	9,056	12,430	65,300	65,350	13,069	9,806	13,270
59,350	59,400	11,581	8,319	11,604	62,350	62,400	12,331	9,069	12,444	65,350	65,400	13,081	9,819	13,284
59,400	59,450	11,594	8,331	11,618	62,400	62,450	12,344	9,081	12,458	65,400	65,450	13,094	9,831	13,298
59,450	59,500	11,606	8,344	11,632	62,450	62,500	12,356	9,094	12,472	65,450	65,500	13,106	9,844	13,312
59,500	59,550	11,619	8,356	11,646	62,500	62,550	12,369	9,106	12,486	65,500	65,550	13,119	9,856	13,326
59,550	59,600	11,631	8,369	11,660	62,550	62,600	12,381	9,119	12,500	65,550	65,600	13,131	9,869	13,340
59,600	59,650	11,644	8,381	11,674	62,600	62,650	12,394	9,131	12,514	65,600	65,650	13,144	9,881	13,354
59,650	59,700	11,656	8,394	11,688	62,650	62,700	12,406	9,144	12,528	65,650	65,700	13,156	9,894	13,368
59,700	59,750	11,669	8,406	11,702	62,700	62,750	12,419	9,156	12,542	65,700	65,750	13,169	9,906	13,382
59,750	59,800	11,681	8,419	11,716	62,750	62,800	12,431	9,169	12,556	65,750	65,800	13,181	9,919	13,396
59,800	59,850	11,694	8,431	11,730	62,800	62,850	12,444	9,181	12,570	65,800	65,850	13,194	9,931	13,410
59,850	59,900	11,706	8,444	11,744	62,850	62,900	12,456	9,194	12,584	65,850	65,900	13,206	9,944	13,424
59,900	59,950	11,719	8,456	11,758	62,900	62,950	12,469	9,206	12,598	65,900	65,950	13,219	9,956	13,438
59,950	60,000	11,731	8,469	11,772	62,950	63,000	12,481	9,219	12,612	65,950	66,000	13,231	9,969	13,452
<b>60,000</b>					<b>63,000</b>					<b>66,000</b>				
60,000	60,050	11,744	8,481	11,786	63,000	63,050	12,494	9,231	12,626	66,000	66,050	13,244	9,981	13,466
60,050	60,100	11,756	8,494	11,800	63,050	63,100	12,506	9,244	12,640	66,050	66,100	13,256	9,994	13,480
60,100	60,150	11,769	8,506	11,814	63,100	63,150	12,519	9,256	12,654	66,100	66,150	13,269	10,006	13,494
60,150	60,200	11,781	8,519	11,828	63,150	63,200	12,531	9,269	12,668	66,150	66,200	13,281	10,019	13,508
60,200	60,250	11,794	8,531	11,842	63,200	63,250	12,544	9,281	12,682	66,200	66,250	13,294	10,031	13,522
60,250	60,300	11,806	8,544	11,856	63,250	63,300	12,556	9,294	12,696	66,250	66,300	13,306	10,044	13,536
60,300	60,350	11,819	8,556	11,870	63,300	63,350	12,569	9,306	12,710	66,300	66,350	13,319	10,056	13,550
60,350	60,400	11,831	8,569	11,884	63,350	63,400	12,581	9,319	12,724	66,350	66,400	13,331	10,069	13,564
60,400	60,450	11,844	8,581	11,898	63,400	63,450	12,594	9,331	12,738	66,400	66,450	13,344	10,081	13,578
60,450	60,500	11,856	8,594	11,912	63,450	63,500	12,606	9,344	12,752	66,450	66,500	13,356	10,094	13,592
60,500	60,550	11,869	8,606	11,926	63,500	63,550	12,619	9,356	12,766	66,500	66,550	13,369	10,106	13,606
60,550	60,600	11,881	8,619	11,940	63,550	63,600	12,631	9,369	12,780	66,550	66,600	13,381	10,119	13,620
60,600	60,650	11,894	8,631	11,954	63,600	63,650	12,644	9,381	12,794	66,600	66,650	13,394	10,131	13,634
60,650	60,700	11,906	8,644	11,968	63,650	63,700	12,656	9,394	12,808	66,650	66,700	13,406	10,144	13,648
60,700	60,750	11,919	8,656	11,982	63,700	63,750	12,669	9,406	12,822	66,700	66,750	13,419	10,156	13,662
60,750	60,800	11,931	8,669	11,996	63,750	63,800	12,681	9,419	12,836	66,750	66,800	13,431	10,169	13,676
60,800	60,850	11,944	8,681	12,010	63,800	63,850	12,694	9,431	12,850	66,800	66,850	13,444	10,181	13,690
60,850	60,900	11,956	8,694	12,024	63,850	63,900	12,706	9,444	12,864	66,850	66,900	13,456	10,194	13,704
60,900	60,950	11,969	8,706	12,038	63,900	63,950	12,719	9,456	12,878	66,900	66,950	13,469	10,206	13,718
60,950	61,000	11,981	8,719	12,052	63,950	64,000	12,731	9,469	12,892	66,950	67,000	13,481	10,219	13,732
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	11,994	8,731	12,066	64,000	64,050	12,744	9,481	12,906	67,000	67,050	13,494	10,231	13,746
61,050	61,100	12,006	8,744	12,080	64,050	64,100	12,756	9,494	12,920	67,050	67,100	13,506	10,244	13,760
61,100	61,150	12,019	8,756	12,094	64,100	64,150	12,769	9,506	12,934	67,100	67,150	13,519	10,256	13,774
61,150	61,200	12,031	8,769	12,108	64,150	64,200	12,781	9,519	12,948	67,150	67,200	13,531	10,269	13,788
61,200	61,250	12,044	8,781	12,122	64,200	64,250	12,794	9,531	12,962	67,200	67,250	13,544	10,281	13,802
61,250	61,300	12,056	8,794	12,136	64,250	64,300	12,806	9,544	12,976	67,250	67,300	13,556	10,294	13,816
61,300	61,350	12,069	8,806	12,150	64,300	64,350	12,819	9,556	12,990	67,300	67,350	13,569	10,306	13,830
61,350	61,400	12,081	8,819	12,164	64,350	64,400	12,831	9,569	13,004	67,350	67,400	13,581	10,319	13,844
61,400	61,450	12,094	8,831	12,178	64,400	64,450	12,844	9,581	13,018	67,400	67,450	13,594	10,331	13,858
61,450	61,500	12,106	8,844	12,192	64,450	64,500	12,856	9,594	13,032	67,450	67,500	13,606	10,344	13,872
61,500	61,550	12,119	8,856	12,206	64,500	64,550	12,869	9,606	13,046	67,500	67,550	13,619	10,356	13,886
61,550	61,600	12,131	8,869	12,220	64,550	64,600	12,881	9,619	13,060	67,550	67,600	13,631	10,369	13,900
61,600	61,650	12,144	8,881	12,234	64,600	64,650	12,894	9,631	13,074	67,600	67,650	13,644	10,381	13,914
61,650	61,700	12,156	8,894	12,248	64,650	64,700	12,906	9,644	13,088	67,650	67,700	13,656	10,394	13,928
61,700	61,750	12,169	8,906	12,262	64,700	64,750	12,919	9,656	13,102	67,700	67,750	13,669	10,406	13,942
61,750	61,800	12,181	8,919	12,276	64,750	64,800	12,931	9,669	13,116	67,750	67,800	13,681	10,419	13,956
61,800	61,850	12,194	8,931	12,290	64,800	64,850	12,944	9,681	13,130	67,800	67,850	13,694	10,431	13,970
61,850	61,900	12,206	8,944	12,304	64,850	64,900	12,956	9,694	13,144	67,850	67,900	13,706	10,444	13,984
61,900	61,950	12,219	8,956	12,318	64,900	64,950	12,969	9,706	13,158	67,900	67,950	13,719	10,456	13,998
61,950	62,000	12,231	8,969	12,332	64,950	65,000	12,981	9,719	13,172	67,950	68,000	13,731	10,469	14,012

(Continued on page 37)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	13,744	10,481	14,026	71,000	71,050	14,514	11,231	14,866	74,000	74,050	15,354	11,981	15,706
68,050	68,100	13,756	10,494	14,040	71,050	71,100	14,528	11,244	14,880	74,050	74,100	15,368	11,994	15,720
68,100	68,150	13,769	10,506	14,054	71,100	71,150	14,542	11,256	14,894	74,100	74,150	15,382	12,006	15,734
68,150	68,200	13,781	10,519	14,068	71,150	71,200	14,556	11,269	14,908	74,150	74,200	15,396	12,019	15,748
68,200	68,250	13,794	10,531	14,082	71,200	71,250	14,570	11,281	14,922	74,200	74,250	15,410	12,031	15,762
68,250	68,300	13,806	10,544	14,096	71,250	71,300	14,584	11,294	14,936	74,250	74,300	15,424	12,044	15,776
68,300	68,350	13,819	10,556	14,110	71,300	71,350	14,598	11,306	14,950	74,300	74,350	15,438	12,056	15,790
68,350	68,400	13,831	10,569	14,124	71,350	71,400	14,612	11,319	14,964	74,350	74,400	15,452	12,069	15,804
68,400	68,450	13,844	10,581	14,138	71,400	71,450	14,626	11,331	14,978	74,400	74,450	15,466	12,081	15,818
68,450	68,500	13,856	10,594	14,152	71,450	71,500	14,640	11,344	14,992	74,450	74,500	15,480	12,094	15,832
68,500	68,550	13,869	10,606	14,166	71,500	71,550	14,654	11,356	15,006	74,500	74,550	15,494	12,106	15,846
68,550	68,600	13,881	10,619	14,180	71,550	71,600	14,668	11,369	15,020	74,550	74,600	15,508	12,119	15,860
68,600	68,650	13,894	10,631	14,194	71,600	71,650	14,682	11,381	15,034	74,600	74,650	15,522	12,131	15,874
68,650	68,700	13,906	10,644	14,208	71,650	71,700	14,696	11,394	15,048	74,650	74,700	15,536	12,144	15,888
68,700	68,750	13,919	10,656	14,222	71,700	71,750	14,710	11,406	15,062	74,700	74,750	15,550	12,156	15,902
68,750	68,800	13,931	10,669	14,236	71,750	71,800	14,724	11,419	15,076	74,750	74,800	15,564	12,169	15,916
68,800	68,850	13,944	10,681	14,250	71,800	71,850	14,738	11,431	15,090	74,800	74,850	15,578	12,181	15,930
68,850	68,900	13,956	10,694	14,264	71,850	71,900	14,752	11,444	15,104	74,850	74,900	15,592	12,194	15,944
68,900	68,950	13,969	10,706	14,278	71,900	71,950	14,766	11,456	15,118	74,900	74,950	15,606	12,206	15,958
68,950	69,000	13,981	10,719	14,292	71,950	72,000	14,780	11,469	15,132	74,950	75,000	15,620	12,219	15,972
<b>69,000</b>					<b>72,000</b>					<b>75,000</b>				
69,000	69,050	13,994	10,731	14,306	72,000	72,050	14,794	11,481	15,146	75,000	75,050	15,634	12,231	15,986
69,050	69,100	14,006	10,744	14,320	72,050	72,100	14,808	11,494	15,160	75,050	75,100	15,648	12,244	16,000
69,100	69,150	14,019	10,756	14,334	72,100	72,150	14,822	11,506	15,174	75,100	75,150	15,662	12,256	16,014
69,150	69,200	14,031	10,769	14,348	72,150	72,200	14,836	11,519	15,188	75,150	75,200	15,676	12,269	16,028
69,200	69,250	14,044	10,781	14,362	72,200	72,250	14,850	11,531	15,202	75,200	75,250	15,690	12,281	16,042
69,250	69,300	14,056	10,794	14,376	72,250	72,300	14,864	11,544	15,216	75,250	75,300	15,704	12,294	16,056
69,300	69,350	14,069	10,806	14,390	72,300	72,350	14,878	11,556	15,230	75,300	75,350	15,718	12,306	16,070
69,350	69,400	14,081	10,819	14,404	72,350	72,400	14,892	11,569	15,244	75,350	75,400	15,732	12,319	16,084
69,400	69,450	14,094	10,831	14,418	72,400	72,450	14,906	11,581	15,258	75,400	75,450	15,746	12,331	16,098
69,450	69,500	14,106	10,844	14,432	72,450	72,500	14,920	11,594	15,272	75,450	75,500	15,760	12,344	16,112
69,500	69,550	14,119	10,856	14,446	72,500	72,550	14,934	11,606	15,286	75,500	75,550	15,774	12,356	16,126
69,550	69,600	14,131	10,869	14,460	72,550	72,600	14,948	11,619	15,300	75,550	75,600	15,788	12,369	16,140
69,600	69,650	14,144	10,881	14,474	72,600	72,650	14,962	11,631	15,314	75,600	75,650	15,802	12,381	16,154
69,650	69,700	14,156	10,894	14,488	72,650	72,700	14,976	11,644	15,328	75,650	75,700	15,816	12,394	16,168
69,700	69,750	14,169	10,906	14,502	72,700	72,750	14,990	11,656	15,342	75,700	75,750	15,830	12,406	16,182
69,750	69,800	14,181	10,919	14,516	72,750	72,800	15,004	11,669	15,356	75,750	75,800	15,844	12,419	16,196
69,800	69,850	14,194	10,931	14,530	72,800	72,850	15,018	11,681	15,370	75,800	75,850	15,858	12,431	16,210
69,850	69,900	14,206	10,944	14,544	72,850	72,900	15,032	11,694	15,384	75,850	75,900	15,872	12,444	16,224
69,900	69,950	14,219	10,956	14,558	72,900	72,950	15,046	11,706	15,398	75,900	75,950	15,886	12,456	16,238
69,950	70,000	14,231	10,969	14,572	72,950	73,000	15,060	11,719	15,412	75,950	76,000	15,900	12,469	16,252
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	14,244	10,981	14,586	73,000	73,050	15,074	11,731	15,426	76,000	76,050	15,914	12,481	16,266
70,050	70,100	14,256	10,994	14,600	73,050	73,100	15,088	11,744	15,440	76,050	76,100	15,928	12,494	16,280
70,100	70,150	14,269	11,006	14,614	73,100	73,150	15,102	11,756	15,454	76,100	76,150	15,942	12,506	16,294
70,150	70,200	14,281	11,019	14,628	73,150	73,200	15,116	11,769	15,468	76,150	76,200	15,956	12,519	16,308
70,200	70,250	14,294	11,031	14,642	73,200	73,250	15,130	11,781	15,482	76,200	76,250	15,970	12,531	16,322
70,250	70,300	14,306	11,044	14,656	73,250	73,300	15,144	11,794	15,496	76,250	76,300	15,984	12,544	16,336
70,300	70,350	14,319	11,056	14,670	73,300	73,350	15,158	11,806	15,510	76,300	76,350	15,998	12,556	16,350
70,350	70,400	14,332	11,069	14,684	73,350	73,400	15,172	11,819	15,524	76,350	76,400	16,012	12,569	16,364
70,400	70,450	14,346	11,081	14,698	73,400	73,450	15,186	11,831	15,538	76,400	76,450	16,026	12,581	16,378
70,450	70,500	14,360	11,094	14,712	73,450	73,500	15,200	11,844	15,552	76,450	76,500	16,040	12,594	16,392
70,500	70,550	14,374	11,106	14,726	73,500	73,550	15,214	11,856	15,566	76,500	76,550	16,054	12,606	16,406
70,550	70,600	14,388	11,119	14,740	73,550	73,600	15,228	11,869	15,580	76,550	76,600	16,068	12,619	16,420
70,600	70,650	14,402	11,131	14,754	73,600	73,650	15,242	11,881	15,594	76,600	76,650	16,082	12,631	16,434
70,650	70,700	14,416	11,144	14,768	73,650	73,700	15,256	11,894	15,608	76,650	76,700	16,096	12,644	16,448
70,700	70,750	14,430	11,156	14,782	73,700	73,750	15,270	11,906	15,622	76,700	76,750	16,110	12,656	16,462
70,750	70,800	14,444	11,169	14,796	73,750	73,800	15,284	11,919	15,636	76,750	76,800	16,124	12,669	16,476
70,800	70,850	14,458	11,181	14,810	73,800	73,850	15,298	11,931	15,650	76,800	76,850	16,138	12,681	16,490
70,850	70,900	14,472	11,194	14,824	73,850	73,900	15,312	11,944	15,664	76,850	76,900	16,152	12,694	16,504
70,900	70,950	14,486	11,206	14,838	73,900	73,950	15,326	11,956	15,678	76,900	76,950	16,166	12,706	16,518
70,950	71,000	14,500	11,219	14,852	73,950	74,000	15,340	11,969	15,692	76,950	77,000	16,180	12,719	16,532

(Continued on page 38)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	16,194	12,731	16,546	80,000	80,050	17,034	13,481	17,386	83,000	83,050	17,874	14,231	18,226
77,050	77,100	16,208	12,744	16,560	80,050	80,100	17,048	13,494	17,400	83,050	83,100	17,888	14,244	18,240
77,100	77,150	16,222	12,756	16,574	80,100	80,150	17,062	13,506	17,414	83,100	83,150	17,902	14,256	18,254
77,150	77,200	16,236	12,769	16,588	80,150	80,200	17,076	13,519	17,428	83,150	83,200	17,916	14,269	18,268
77,200	77,250	16,250	12,781	16,602	80,200	80,250	17,090	13,531	17,442	83,200	83,250	17,930	14,281	18,282
77,250	77,300	16,264	12,794	16,616	80,250	80,300	17,104	13,544	17,456	83,250	83,300	17,944	14,294	18,296
77,300	77,350	16,278	12,806	16,630	80,300	80,350	17,118	13,556	17,470	83,300	83,350	17,958	14,306	18,310
77,350	77,400	16,292	12,819	16,644	80,350	80,400	17,132	13,569	17,484	83,350	83,400	17,972	14,319	18,324
77,400	77,450	16,306	12,831	16,658	80,400	80,450	17,146	13,581	17,498	83,400	83,450	17,986	14,331	18,338
77,450	77,500	16,320	12,844	16,672	80,450	80,500	17,160	13,594	17,512	83,450	83,500	18,000	14,344	18,352
77,500	77,550	16,334	12,856	16,686	80,500	80,550	17,174	13,606	17,526	83,500	83,550	18,014	14,356	18,366
77,550	77,600	16,348	12,869	16,700	80,550	80,600	17,188	13,619	17,540	83,550	83,600	18,028	14,369	18,380
77,600	77,650	16,362	12,881	16,714	80,600	80,650	17,202	13,631	17,554	83,600	83,650	18,042	14,381	18,394
77,650	77,700	16,376	12,894	16,728	80,650	80,700	17,216	13,644	17,568	83,650	83,700	18,056	14,394	18,408
77,700	77,750	16,390	12,906	16,742	80,700	80,750	17,230	13,656	17,582	83,700	83,750	18,070	14,406	18,422
77,750	77,800	16,404	12,919	16,756	80,750	80,800	17,244	13,669	17,596	83,750	83,800	18,084	14,419	18,436
77,800	77,850	16,418	12,931	16,770	80,800	80,850	17,258	13,681	17,610	83,800	83,850	18,098	14,431	18,450
77,850	77,900	16,432	12,944	16,784	80,850	80,900	17,272	13,694	17,624	83,850	83,900	18,112	14,444	18,464
77,900	77,950	16,446	12,956	16,798	80,900	80,950	17,286	13,706	17,638	83,900	83,950	18,126	14,456	18,478
77,950	78,000	16,460	12,969	16,812	80,950	81,000	17,300	13,719	17,652	83,950	84,000	18,140	14,469	18,492
<b>78,000</b>					<b>81,000</b>					<b>84,000</b>				
78,000	78,050	16,474	12,981	16,826	81,000	81,050	17,314	13,731	17,666	84,000	84,050	18,154	14,481	18,506
78,050	78,100	16,488	12,994	16,840	81,050	81,100	17,328	13,744	17,680	84,050	84,100	18,168	14,494	18,520
78,100	78,150	16,502	13,006	16,854	81,100	81,150	17,342	13,756	17,694	84,100	84,150	18,182	14,506	18,534
78,150	78,200	16,516	13,019	16,868	81,150	81,200	17,356	13,769	17,708	84,150	84,200	18,196	14,519	18,548
78,200	78,250	16,530	13,031	16,882	81,200	81,250	17,370	13,781	17,722	84,200	84,250	18,210	14,531	18,562
78,250	78,300	16,544	13,044	16,896	81,250	81,300	17,384	13,794	17,736	84,250	84,300	18,224	14,544	18,576
78,300	78,350	16,558	13,056	16,910	81,300	81,350	17,398	13,806	17,750	84,300	84,350	18,238	14,556	18,590
78,350	78,400	16,572	13,069	16,924	81,350	81,400	17,412	13,819	17,764	84,350	84,400	18,252	14,569	18,604
78,400	78,450	16,586	13,081	16,938	81,400	81,450	17,426	13,831	17,778	84,400	84,450	18,266	14,581	18,618
78,450	78,500	16,600	13,094	16,952	81,450	81,500	17,440	13,844	17,792	84,450	84,500	18,280	14,594	18,632
78,500	78,550	16,614	13,106	16,966	81,500	81,550	17,454	13,856	17,806	84,500	84,550	18,294	14,606	18,646
78,550	78,600	16,628	13,119	16,980	81,550	81,600	17,468	13,869	17,820	84,550	84,600	18,308	14,619	18,660
78,600	78,650	16,642	13,131	16,994	81,600	81,650	17,482	13,881	17,834	84,600	84,650	18,322	14,631	18,674
78,650	78,700	16,656	13,144	17,008	81,650	81,700	17,496	13,894	17,848	84,650	84,700	18,336	14,644	18,688
78,700	78,750	16,670	13,156	17,022	81,700	81,750	17,510	13,906	17,862	84,700	84,750	18,350	14,656	18,702
78,750	78,800	16,684	13,169	17,036	81,750	81,800	17,524	13,919	17,876	84,750	84,800	18,364	14,669	18,716
78,800	78,850	16,698	13,181	17,050	81,800	81,850	17,538	13,931	17,890	84,800	84,850	18,378	14,681	18,730
78,850	78,900	16,712	13,194	17,064	81,850	81,900	17,552	13,944	17,904	84,850	84,900	18,392	14,694	18,744
78,900	78,950	16,726	13,206	17,078	81,900	81,950	17,566	13,956	17,918	84,900	84,950	18,406	14,706	18,758
78,950	79,000	16,740	13,219	17,092	81,950	82,000	17,580	13,969	17,932	84,950	85,000	18,420	14,719	18,772
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	16,754	13,231	17,106	82,000	82,050	17,594	13,981	17,946	85,000	85,050	18,434	14,731	18,786
79,050	79,100	16,768	13,244	17,120	82,050	82,100	17,608	13,994	17,960	85,050	85,100	18,448	14,744	18,800
79,100	79,150	16,782	13,256	17,134	82,100	82,150	17,622	14,006	17,974	85,100	85,150	18,462	14,756	18,814
79,150	79,200	16,796	13,269	17,148	82,150	82,200	17,636	14,019	17,988	85,150	85,200	18,476	14,769	18,828
79,200	79,250	16,810	13,281	17,162	82,200	82,250	17,650	14,031	18,002	85,200	85,250	18,490	14,781	18,842
79,250	79,300	16,824	13,294	17,176	82,250	82,300	17,664	14,044	18,016	85,250	85,300	18,504	14,794	18,856
79,300	79,350	16,838	13,306	17,190	82,300	82,350	17,678	14,056	18,030	85,300	85,350	18,518	14,806	18,870
79,350	79,400	16,852	13,319	17,204	82,350	82,400	17,692	14,069	18,044	85,350	85,400	18,532	14,819	18,884
79,400	79,450	16,866	13,331	17,218	82,400	82,450	17,706	14,081	18,058	85,400	85,450	18,546	14,831	18,898
79,450	79,500	16,880	13,344	17,232	82,450	82,500	17,720	14,094	18,072	85,450	85,500	18,560	14,844	18,912
79,500	79,550	16,894	13,356	17,246	82,500	82,550	17,734	14,106	18,086	85,500	85,550	18,574	14,856	18,926
79,550	79,600	16,908	13,369	17,260	82,550	82,600	17,748	14,119	18,100	85,550	85,600	18,588	14,869	18,940
79,600	79,650	16,922	13,381	17,274	82,600	82,650	17,762	14,131	18,114	85,600	85,650	18,602	14,881	18,954
79,650	79,700	16,936	13,394	17,288	82,650	82,700	17,776	14,144	18,128	85,650	85,700	18,616	14,894	18,968
79,700	79,750	16,950	13,406	17,302	82,700	82,750	17,790	14,156	18,142	85,700	85,750	18,630	14,906	18,982
79,750	79,800	16,964	13,419	17,316	82,750	82,800	17,804	14,169	18,156	85,750	85,800	18,644	14,919	18,996
79,800	79,850	16,978	13,431	17,330	82,800	82,850	17,818	14,181	18,170	85,800	85,850	18,658	14,931	19,010
79,850	79,900	16,992	13,444	17,344	82,850	82,900	17,832	14,194	18,184	85,850	85,900	18,672	14,944	19,024
79,900	79,950	17,006	13,456	17,358	82,900	82,950	17,846	14,206	18,198	85,900	85,950	18,686	14,956	19,038
79,950	80,000	17,020	13,469	17,372	82,950	83,000	17,860	14,219	18,212	85,950	86,000	18,700	14,969	19,052

(Continued on page 39)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	18,714	14,981	19,066	89,000	89,050	19,554	15,731	19,906	92,000	92,050	20,394	16,481	20,881
86,050	86,100	18,728	14,994	19,080	89,050	89,100	19,568	15,744	19,920	92,050	92,100	20,408	16,494	20,897
86,100	86,150	18,742	15,006	19,094	89,100	89,150	19,582	15,756	19,934	92,100	92,150	20,422	16,506	20,914
86,150	86,200	18,756	15,019	19,108	89,150	89,200	19,596	15,769	19,948	92,150	92,200	20,436	16,519	20,930
86,200	86,250	18,770	15,031	19,122	89,200	89,250	19,610	15,781	19,962	92,200	92,250	20,450	16,531	20,947
86,250	86,300	18,784	15,044	19,136	89,250	89,300	19,624	15,794	19,976	92,250	92,300	20,464	16,544	20,963
86,300	86,350	18,798	15,056	19,150	89,300	89,350	19,638	15,806	19,990	92,300	92,350	20,478	16,556	20,980
86,350	86,400	18,812	15,069	19,164	89,350	89,400	19,652	15,819	20,006	92,350	92,400	20,492	16,569	20,996
86,400	86,450	18,826	15,081	19,178	89,400	89,450	19,666	15,831	20,023	92,400	92,450	20,506	16,581	21,013
86,450	86,500	18,840	15,094	19,192	89,450	89,500	19,680	15,844	20,039	92,450	92,500	20,520	16,594	21,029
86,500	86,550	18,854	15,106	19,206	89,500	89,550	19,694	15,856	20,056	92,500	92,550	20,534	16,606	21,046
86,550	86,600	18,868	15,119	19,220	89,550	89,600	19,708	15,869	20,072	92,550	92,600	20,548	16,619	21,062
86,600	86,650	18,882	15,131	19,234	89,600	89,650	19,722	15,881	20,089	92,600	92,650	20,562	16,631	21,079
86,650	86,700	18,896	15,144	19,248	89,650	89,700	19,736	15,894	20,105	92,650	92,700	20,576	16,644	21,095
86,700	86,750	18,910	15,156	19,262	89,700	89,750	19,750	15,906	20,122	92,700	92,750	20,590	16,656	21,112
86,750	86,800	18,924	15,169	19,276	89,750	89,800	19,764	15,919	20,138	92,750	92,800	20,604	16,669	21,128
86,800	86,850	18,938	15,181	19,290	89,800	89,850	19,778	15,931	20,155	92,800	92,850	20,618	16,681	21,145
86,850	86,900	18,952	15,194	19,304	89,850	89,900	19,792	15,944	20,171	92,850	92,900	20,632	16,694	21,161
86,900	86,950	18,966	15,206	19,318	89,900	89,950	19,806	15,956	20,188	92,900	92,950	20,646	16,706	21,178
86,950	87,000	18,980	15,219	19,332	89,950	90,000	19,820	15,969	20,204	92,950	93,000	20,660	16,719	21,194
<b>87,000</b>					<b>90,000</b>					<b>93,000</b>				
87,000	87,050	18,994	15,231	19,346	90,000	90,050	19,834	15,981	20,221	93,000	93,050	20,674	16,731	21,211
87,050	87,100	19,008	15,244	19,360	90,050	90,100	19,848	15,994	20,237	93,050	93,100	20,688	16,744	21,227
87,100	87,150	19,022	15,256	19,374	90,100	90,150	19,862	16,006	20,254	93,100	93,150	20,702	16,756	21,244
87,150	87,200	19,036	15,269	19,388	90,150	90,200	19,876	16,019	20,270	93,150	93,200	20,716	16,769	21,260
87,200	87,250	19,050	15,281	19,402	90,200	90,250	19,890	16,031	20,287	93,200	93,250	20,730	16,781	21,277
87,250	87,300	19,064	15,294	19,416	90,250	90,300	19,904	16,044	20,303	93,250	93,300	20,744	16,794	21,293
87,300	87,350	19,078	15,306	19,430	90,300	90,350	19,918	16,056	20,320	93,300	93,350	20,758	16,806	21,310
87,350	87,400	19,092	15,319	19,444	90,350	90,400	19,932	16,069	20,336	93,350	93,400	20,772	16,819	21,326
87,400	87,450	19,106	15,331	19,458	90,400	90,450	19,946	16,081	20,353	93,400	93,450	20,786	16,831	21,343
87,450	87,500	19,120	15,344	19,472	90,450	90,500	19,960	16,094	20,369	93,450	93,500	20,800	16,844	21,359
87,500	87,550	19,134	15,356	19,486	90,500	90,550	19,974	16,106	20,386	93,500	93,550	20,814	16,856	21,376
87,550	87,600	19,148	15,369	19,500	90,550	90,600	19,988	16,119	20,402	93,550	93,600	20,828	16,869	21,392
87,600	87,650	19,162	15,381	19,514	90,600	90,650	20,002	16,131	20,419	93,600	93,650	20,842	16,881	21,409
87,650	87,700	19,176	15,394	19,528	90,650	90,700	20,016	16,144	20,435	93,650	93,700	20,856	16,894	21,425
87,700	87,750	19,190	15,406	19,542	90,700	90,750	20,030	16,156	20,452	93,700	93,750	20,870	16,906	21,442
87,750	87,800	19,204	15,419	19,556	90,750	90,800	20,044	16,169	20,468	93,750	93,800	20,884	16,919	21,458
87,800	87,850	19,218	15,431	19,570	90,800	90,850	20,058	16,181	20,485	93,800	93,850	20,898	16,931	21,475
87,850	87,900	19,232	15,444	19,584	90,850	90,900	20,072	16,194	20,501	93,850	93,900	20,912	16,944	21,491
87,900	87,950	19,246	15,456	19,598	90,900	90,950	20,086	16,206	20,518	93,900	93,950	20,926	16,956	21,508
87,950	88,000	19,260	15,469	19,612	90,950	91,000	20,100	16,219	20,534	93,950	94,000	20,940	16,969	21,524
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
88,000	88,050	19,274	15,481	19,626	91,000	91,050	20,114	16,231	20,551	94,000	94,050	20,954	16,981	21,541
88,050	88,100	19,288	15,494	19,640	91,050	91,100	20,128	16,244	20,567	94,050	94,100	20,968	16,994	21,557
88,100	88,150	19,302	15,506	19,654	91,100	91,150	20,142	16,256	20,584	94,100	94,150	20,982	17,006	21,574
88,150	88,200	19,316	15,519	19,668	91,150	91,200	20,156	16,269	20,600	94,150	94,200	20,996	17,019	21,590
88,200	88,250	19,330	15,531	19,682	91,200	91,250	20,170	16,281	20,617	94,200	94,250	21,010	17,031	21,607
88,250	88,300	19,344	15,544	19,696	91,250	91,300	20,184	16,294	20,633	94,250	94,300	21,024	17,044	21,623
88,300	88,350	19,358	15,556	19,710	91,300	91,350	20,198	16,306	20,650	94,300	94,350	21,038	17,056	21,640
88,350	88,400	19,372	15,569	19,724	91,350	91,400	20,212	16,319	20,666	94,350	94,400	21,052	17,069	21,656
88,400	88,450	19,386	15,581	19,738	91,400	91,450	20,226	16,331	20,683	94,400	94,450	21,066	17,081	21,673
88,450	88,500	19,400	15,594	19,752	91,450	91,500	20,240	16,344	20,699	94,450	94,500	21,080	17,094	21,689
88,500	88,550	19,414	15,606	19,766	91,500	91,550	20,254	16,356	20,716	94,500	94,550	21,094	17,106	21,706
88,550	88,600	19,428	15,619	19,780	91,550	91,600	20,268	16,369	20,732	94,550	94,600	21,108	17,119	21,722
88,600	88,650	19,442	15,631	19,794	91,600	91,650	20,282	16,381	20,749	94,600	94,650	21,122	17,131	21,739
88,650	88,700	19,456	15,644	19,808	91,650	91,700	20,296	16,394	20,765	94,650	94,700	21,136	17,144	21,755
88,700	88,750	19,470	15,656	19,822	91,700	91,750	20,310	16,406	20,782	94,700	94,750	21,150	17,156	21,772
88,750	88,800	19,484	15,669	19,836	91,750	91,800	20,324	16,419	20,798	94,750	94,800	21,164	17,169	21,788
88,800	88,850	19,498	15,681	19,850	91,800	91,850	20,338	16,431	20,815	94,800	94,850	21,178	17,181	21,805
88,850	88,900	19,512	15,694	19,864	91,850	91,900	20,352	16,444	20,831	94,850	94,900	21,192	17,194	21,821
88,900	88,950	19,526	15,706	19,878	91,900	91,950	20,366	16,456	20,848	94,900	94,950	21,206	17,206	21,838
88,950	89,000	19,540	15,719	19,892	91,950	92,000	20,380	16,469	20,864	94,950	95,000	21,220	17,219	21,854

(Continued on page 40)

2004 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
<b>95,000</b>					<b>97,000</b>					<b>99,000</b>				
95,000	95,050	21,234	17,231	21,871	97,000	97,050	21,794	17,731	22,531	99,000	99,050	22,354	18,231	23,191
95,050	95,100	21,248	17,244	21,887	97,050	97,100	21,808	17,744	22,547	99,050	99,100	22,368	18,244	23,207
95,100	95,150	21,262	17,256	21,904	97,100	97,150	21,822	17,756	22,564	99,100	99,150	22,382	18,256	23,224
95,150	95,200	21,276	17,269	21,920	97,150	97,200	21,836	17,769	22,580	99,150	99,200	22,396	18,269	23,240
95,200	95,250	21,290	17,281	21,937	97,200	97,250	21,850	17,781	22,597	99,200	99,250	22,410	18,281	23,257
95,250	95,300	21,304	17,294	21,953	97,250	97,300	21,864	17,794	22,613	99,250	99,300	22,424	18,294	23,273
95,300	95,350	21,318	17,306	21,970	97,300	97,350	21,878	17,806	22,630	99,300	99,350	22,438	18,306	23,290
95,350	95,400	21,332	17,319	21,986	97,350	97,400	21,892	17,819	22,646	99,350	99,400	22,452	18,319	23,306
95,400	95,450	21,346	17,331	22,003	97,400	97,450	21,906	17,831	22,663	99,400	99,450	22,466	18,331	23,323
95,450	95,500	21,360	17,344	22,019	97,450	97,500	21,920	17,844	22,679	99,450	99,500	22,480	18,344	23,339
95,500	95,550	21,374	17,356	22,036	97,500	97,550	21,934	17,856	22,696	99,500	99,550	22,494	18,356	23,356
95,550	95,600	21,388	17,369	22,052	97,550	97,600	21,948	17,869	22,712	99,550	99,600	22,508	18,369	23,372
95,600	95,650	21,402	17,381	22,069	97,600	97,650	21,962	17,881	22,729	99,600	99,650	22,522	18,381	23,389
95,650	95,700	21,416	17,394	22,085	97,650	97,700	21,976	17,894	22,745	99,650	99,700	22,536	18,394	23,405
95,700	95,750	21,430	17,406	22,102	97,700	97,750	21,990	17,906	22,762	99,700	99,750	22,550	18,406	23,422
95,750	95,800	21,444	17,419	22,118	97,750	97,800	22,004	17,919	22,778	99,750	99,800	22,564	18,419	23,438
95,800	95,850	21,458	17,431	22,135	97,800	97,850	22,018	17,931	22,795	99,800	99,850	22,578	18,431	23,455
95,850	95,900	21,472	17,444	22,151	97,850	97,900	22,032	17,944	22,811	99,850	99,900	22,592	18,444	23,471
95,900	95,950	21,486	17,456	22,168	97,900	97,950	22,046	17,956	22,828	99,900	99,950	22,606	18,456	23,488
95,950	96,000	21,500	17,469	22,184	97,950	98,000	22,060	17,969	22,844	99,950	100,000	22,620	18,469	23,504
<b>96,000</b>					<b>98,000</b>									
96,000	96,050	21,514	17,481	22,201	98,000	98,050	22,074	17,981	22,861	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: auto;"> <p><b>\$100,000 or over — use the Tax Computation Worksheet on page 41</b></p> </div>				
96,050	96,100	21,528	17,494	22,217	98,050	98,100	22,088	17,994	22,877					
96,100	96,150	21,542	17,506	22,234	98,100	98,150	22,102	18,006	22,894					
96,150	96,200	21,556	17,519	22,250	98,150	98,200	22,116	18,019	22,910					
96,200	96,250	21,570	17,531	22,267	98,200	98,250	22,130	18,031	22,927					
96,250	96,300	21,584	17,544	22,283	98,250	98,300	22,144	18,044	22,943					
96,300	96,350	21,598	17,556	22,300	98,300	98,350	22,158	18,056	22,960					
96,350	96,400	21,612	17,569	22,316	98,350	98,400	22,172	18,069	22,976					
96,400	96,450	21,626	17,581	22,333	98,400	98,450	22,186	18,081	22,993					
96,450	96,500	21,640	17,594	22,349	98,450	98,500	22,200	18,094	23,009					
96,500	96,550	21,654	17,606	22,366	98,500	98,550	22,214	18,106	23,026					
96,550	96,600	21,668	17,619	22,382	98,550	98,600	22,228	18,119	23,042					
96,600	96,650	21,682	17,631	22,399	98,600	98,650	22,242	18,131	23,059					
96,650	96,700	21,696	17,644	22,415	98,650	98,700	22,256	18,144	23,075					
96,700	96,750	21,710	17,656	22,432	98,700	98,750	22,270	18,156	23,092					
96,750	96,800	21,724	17,669	22,448	98,750	98,800	22,284	18,169	23,108					
96,800	96,850	21,738	17,681	22,465	98,800	98,850	22,298	18,181	23,125					
96,850	96,900	21,752	17,694	22,481	98,850	98,900	22,312	18,194	23,141					
96,900	96,950	21,766	17,706	22,498	98,900	98,950	22,326	18,206	23,158					
96,950	97,000	21,780	17,719	22,514	98,950	99,000	22,340	18,219	23,174					

## 2004 Tax Computation Worksheet—Line 40



See the instructions for line 40 on page 16 to see if you must use the worksheet below to figure your tax.

**Section A**—Use if you checked filing status box 1 or 2 for **Single**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 39 is:	<b>(a)</b> Enter the amount from line 39	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 40
At least \$100,000 but not over \$146,750	\$	× 28% (.28)	\$	\$ 5,373.00	\$
Over \$146,750 but not over \$319,100	\$	× 33% (.33)	\$	\$ 12,710.50	\$
Over \$319,100	\$	× 35% (.35)	\$	\$ 19,092.50	\$

**Section B**—Use if you checked filing status box 6 for **qualifying widow(er)**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 39 is:	<b>(a)</b> Enter the amount from line 39	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 40
At least \$100,000 but not over \$117,250	\$	× 25% (.25)	\$	\$ 6,525.00	\$
Over \$117,250 but not over \$178,650	\$	× 28% (.28)	\$	\$ 10,042.50	\$
Over \$178,650 but not over \$319,100	\$	× 33% (.33)	\$	\$ 18,975.00	\$
Over \$319,100	\$	× 35% (.35)	\$	\$ 25,357.00	\$

**Section C**—Use if you checked filing status box 3, 4, or 5 for **Married filing separately**. Complete the row below that applies to you.

<b>Taxable income</b> If line 39 is:	<b>(a)</b> Enter the amount from line 39	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 40
At least \$100,000 but not over \$159,550	\$	× 33% (.33)	\$	\$ 9,487.50	\$
Over \$159,550	\$	× 35% (.35)	\$	\$ 12,678.50	\$

# 2004 Tax Rate Schedules

**Estates or Trusts.** Use Schedule W below to compute your tax.



**Individuals.** If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 41 to compute your tax. The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income but should not be used to figure your tax.

<b>Schedule W</b> <b>Estates or Trusts</b> Use this schedule for a nonresident alien estate or trust—				<b>Schedule X</b> <b>Single Taxpayers—</b> If you checked <b>Filing Status Box 1 or 2</b> on Form 1040NR			
If the amount on Form 1040NR, line 39, is:	<i>But not over—</i>	Enter on Form 1040NR, line 40	<i>of the amount over—</i>	If taxable income is:	<i>But not over—</i>	The tax is:	<i>of the amount over—</i>
<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>
\$0	\$1,950	..... 15%	<b>\$0</b>	\$0	\$7,150	..... 10%	<b>\$0</b>
1,950	4,600	<b>\$292.50 + 25%</b>	<b>1,950</b>	7,150	29,050	<b>\$715.00 + 15%</b>	<b>7,150</b>
4,600	7,000	<b>955.00 + 28%</b>	<b>4,600</b>	29,050	70,350	<b>4,000.00 + 25%</b>	<b>29,050</b>
7,000	9,550	<b>1,627.00 + 33%</b>	<b>7,000</b>	70,350	146,750	<b>14,325.00 + 28%</b>	<b>70,350</b>
9,550	.....	<b>2,468.50 + 35%</b>	<b>9,550</b>	146,750	319,100	<b>35,717.00 + 33%</b>	<b>146,750</b>
				319,100	.....	<b>92,592.50 + 35%</b>	<b>319,100</b>
<b>Schedule Y</b> <b>Married Filing Separate Returns—</b> If you checked <b>Filing Status Box 3, 4, or 5</b> on Form 1040NR				<b>Schedule Z</b> <b>Qualifying Widows and Widowers—</b> If you checked <b>Filing Status Box 6</b> on Form 1040NR			
If taxable income is:	<i>But not over—</i>	The tax is:	<i>of the amount over—</i>	If taxable income is:	<i>But not over—</i>	The tax is:	<i>of the amount over—</i>
<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>	<i>Over—</i>
\$0	\$7,150	..... 10%	<b>\$0</b>	\$0	\$14,300	..... 10%	<b>\$0</b>
7,150	29,050	<b>\$715.00 + 15%</b>	<b>7,150</b>	14,300	58,100	<b>\$1,430.00 + 15%</b>	<b>14,300</b>
29,050	58,625	<b>4,000.00 + 25%</b>	<b>29,050</b>	58,100	117,250	<b>8,000.00 + 25%</b>	<b>58,100</b>
58,625	89,325	<b>11,393.75 + 28%</b>	<b>58,625</b>	117,250	178,650	<b>22,787.50 + 28%</b>	<b>117,250</b>
89,325	159,550	<b>19,989.75 + 33%</b>	<b>89,325</b>	178,650	319,100	<b>39,979.50 + 33%</b>	<b>178,650</b>
159,550	.....	<b>43,164.00 + 35%</b>	<b>159,550</b>	319,100	.....	<b>86,328.00 + 35%</b>	<b>319,100</b>

