



Instructions for Form 1040-NR

U.S. Nonresident Alien Income Tax Return (Rev. March 2020)

Contents	Page
What's New	1
General Instructions	4
Resident or Nonresident	
Alien	4
Who Must File	6
When To File	9
Where To File	9
Election To Be Taxed as a	
Resident Alien	10
Dual-Status Taxpayers	10
How To Report Income	12
Line Instructions	13
Name and Address	13
Identifying Number	13
Filing Status	14
Dependents	15
Effectively Connected	
Income (ECI)	17
Adjusted Gross Income	26
Tax Computation on ECI	32
Credits	35
Other Taxes	39
Payments	41
Refund	43
Amount You Owe	45
Third Party Designee	47
Keeping Records	57
Amending Your Return	57
Death of a Taxpayer	57
Past Due Returns	57
How To Get Tax Help	57
Interest and Penalties	60
Refund Information	61
Instructions for Schedule A	47
Instructions for Schedule NEC	50
Instructions for Schedule OI	53
Sign Your Return	55
Assemble Your Return	55
General Information	55
TeleTax	61
Disclosure, Privacy Act, and	
Paperwork Reduction Act	
Notice	61
Index	79

Future developments. For the latest information about developments related to Form 1040-NR and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040NR](https://www.irs.gov/Form1040NR).

What's New

IRA and pension reporting. You will now report your IRA distributions and pensions and annuities on separate lines. Use lines 16a and 16b on Form 1040-NR to report your total IRA distributions and the taxable amount. Continue to use lines 17a and 17b to report your total pensions and annuities and the taxable amount. See the instructions for [lines 16a and 16b](#) and [lines 17a and 17b](#), later.

Gross income limitation increase. The limitation for gross income has increased from \$4,150 to \$4,200 for tax year 2019 for the following: for a child or stepchild of a qualifying widow(er), for a qualifying relative for the child tax credit, and for a person for whom the student loan interest deduction is claimed.

Qualified disability trusts. The exemption amount for a qualified disability trust increased to \$4,200 for 2019.

Qualified business income deduction. The simplified worksheet for figuring your qualified business income deduction is now Form 8995, Qualified Business Income Deduction Simplified Computation. If you don't meet the requirements to file Form 8995, use Form 8995-A, Qualified Business Income Deduction. For more information, see each form's instructions.

Virtual currency. Your transactions in virtual currency may result in income reportable on Form 1040-NR. See [Virtual currency](#), later.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$71,700 (\$111,700 if you have checked box 6 on page 1 of Form 1040-NR; \$55,850 if you have checked box 5 on page 1 of Form 1040-NR). The income levels at which the AMT exemption begins to phase out have increased to \$510,300

(\$1,020,600 if you have checked box 6 on page 1 of Form 1040-NR).

Qualified opportunity investment. If you held a qualified investment in a qualified opportunity fund (QOF) at any time during the year, you must file your return with Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, attached. See the Instructions for Form 8997 for additional reporting requirements.

Form 1040-SR. Do not file new Form 1040-SR, U.S. Tax Return for Seniors, in lieu of Form 1040-NR or Form 1040-NR-EZ. Form 1040-SR generally mirrors Form 1040 and can be filed in lieu of Form 1040 if certain criteria are met.

Extended tax provisions. Recent legislation extended certain tax benefits that had expired at the end of 2017. These tax benefits include the following.

- Nonbusiness energy property credit.
- Alternative fuel vehicle refueling credit.
- Indian employment credit.

If you are eligible for one or more of these benefits in 2019, you can claim them on your 2019 return. If you are eligible for one or more of these benefits for tax year 2018, you may need to file an amended return, Form 1040-X, to claim them. See [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for more information about amending a tax return.

Disaster tax relief. Disaster tax relief was enacted for 2018 and 2019 for those impacted by certain 2018 and 2019 federally declared disasters. The tax benefits provided by this relief include the following.

- For students and business apprentices from India eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty and taking the standard deduction, an increased standard deduction based on their qualified disaster losses. See

the *Tip* in [Line 37](#), later. See also [Line 7](#) in the instructions for Schedule A, later, for information on qualifying for and figuring the increased standard deduction.

- An election to use your prior year's earned income to figure your current year's additional child tax credit. See the instructions for line 64 and the

Instructions for Schedule 8812 for more information on this election.

- Special benefits for certain retirement plan distributions if certain criteria are met. See Pub. 590-B, Distributions from Individual Retirement Arrangements (IRAs); or Pub. 575, Pension and Annuity Income.

If you are eligible for one or more of these benefits in 2019, you can claim them on your 2019 return. If you are eligible for one or more of these benefits for tax year 2018, you may need to file an amended return, Form 1040-X, to claim them. See [IRS.gov/Form1040X](#) for more information about amending a tax return.

You can electronically file (*e-file*) your Form 1040-NR.



**makes doing your taxes
faster and easier.**

Have you tried IRS *e-file*? It's the fastest way to get your refund and reduce errors. See *Options for e-filing your returns* in these instructions or visit [IRS.gov](#) for details.

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2020**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **Form 1040-NR**. (Do not include Form 1095-A.)

Health Coverage Reporting

If you or someone in your family was an employee in 2019, the employer may be required to send you a **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2020**. This information may be relevant if you purchased health insurance coverage for 2019 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 65**. You do not need to wait to receive your Form 1095-C to file your return. You may rely on other information received from your employer. Do not include Form 1095-C with your tax return. If you do not wish to claim the premium tax credit for 2019, you do not need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Reminder: Health care coverage. If you need health care coverage, go to [www.HealthCare.gov](#) to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

Options for e-filing your returns—safely, quickly, and easily.

Why do 89% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by the due date of your return (not counting extensions)—April 15, 2020, for most people.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



**IRS e-file: It's Safe.
It's Easy. It's Time.**



Joining the more than 135 million Americans who already are using *e-file* is easy. Just ask your tax preparer or use commercial software. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/Forms](https://www.irs.gov/Forms).

Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to see all your electronic payment options.

General Instructions

Items To Note

Form 1040-NR-EZ. You may be able to use Form 1040-NR-EZ if your only income from U.S. sources is wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends. You can't use Form 1040-NR-EZ if you are taking the qualified business income deduction or you had taxable interest or dividend income. For more details, see Form 1040-NR-EZ and its instructions.

Special rules for former U.S. citizens and former U.S. long-term residents. If you renounced your U.S. citizenship or terminated your long-term resident status, you may be subject to special rules. See [Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents \(Expatriates\)](#), later.

Self-employment tax. You must pay self-employment tax on your self-employment income if an international social security agreement in effect between your country of tax residence and the United States provides that you are covered under the U.S. social security system. Enter the tax on line 55. See the instructions for [line 55](#) for additional information. Enter the deductible part of your self-employment tax on line 27. Attach Schedule SE (Form 1040 or 1040-SR). See the Instructions for Schedule SE (Form 1040 or 1040-SR) for additional information.

Social security or Medicare taxes withheld in error. If you are a foreign student or exchange visitor on an F-1, J-1, M-1, or Q visa, and social security or Medicare taxes were withheld on your wages in error, you may want to file Form 843, Claim for Refund and Request for Abatement, to request a refund of these taxes. For more information, see *Students and Exchange Visitors* in chapter 8 of Pub. 519, U.S. Tax Guide for Aliens.

Other reporting requirements. You may also have to file other forms, including the following.

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.
- Form 8938, Statement of Specified Foreign Financial Assets.

Dual resident taxpayer holding specified foreign financial assets. Special reporting requirements for Form 8938 apply to dual resident taxpayers holding specified foreign financial assets and taxed for all or a portion of the year as nonresident aliens under Regulations section 301.7701(b)-7. For more information, see the Instructions for Form 8938, and, in particular, *Special rule for dual resident taxpayers* under *Who Must File*.

Foreign-owned domestic disregarded entities. For tax years beginning on or after January 1, 2017, and ending on or after December 13, 2017, if a foreign person wholly owns a domestic disregarded entity (DE), the domestic DE is treated as a domestic corporation separate from its owner (the foreign person) for the limited purposes of the requirements under section 6038A that apply to 25% foreign-owned domestic corporations. See the Instructions for Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, for additional information and coordination with Form 5472 filing by the domestic DE. Also, note that because the domestic DE is generally a transparent entity, the foreign person will include (or continue to include) on Form 1040-NR any of the domestic DE's tax items that are subject to reporting.

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 beneficial, but the following publications may also help.

- | | |
|-----------------|---|
| Pub. 501 | Dependents, Standard Deduction, and Filing Information |
| Pub. 525 | Taxable and Nontaxable Income |
| Pub. 529 | Miscellaneous Deductions |
| Pub. 597 | Information on the United States-Canada Income Tax Treaty |
| Pub. 901 | U.S. Tax Treaties |

These free publications and the forms and schedules you will need are available from the IRS. You can download them at [IRS.gov](#). Also see [How To Get Tax Help](#), later, 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 2019. (These tests are explained in [Green Card Test](#) and [Substantial Presence Test](#), later.) 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 2019. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, see *Dual-Resident Taxpayer*, later, if you are a resident of the United States under these tests but are eligible to claim benefits as a resident of a foreign country under a U.S. income tax treaty.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see chapter 1 of 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 2019. (Also see [Dual-Status Taxpayers](#), later.) In most cases, you are a lawful permanent resident if the USCIS (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

You continue to have resident status under this test unless the status is taken away from you or is administratively or judicially determined to have been abandoned.

An administrative or judicial determination of abandonment of resident status may be initiated by you, the USCIS, or a U.S. consular officer.


Your resident status is considered to have been taken away from you if the U.S. Government issues you a final administrative or judicial order of exclusion or deportation. When your resident alien status is considered to have been administratively or judicially determined to be abandoned depends on who initiates the determination.

If the USCIS or U.S. consular officer initiates this determination, your resident status will be considered to be abandoned when the final administrative order of abandonment is issued. If you initiate the determination, your resident status is considered to be abandoned when you file either of the following documents—along with your USCIS Alien Registration Receipt Card—with the USCIS or a U.S. consular officer.

- USCIS Form I-407 (Record of Abandonment of Lawful Permanent Resident Status).
- A letter stating your intent to abandon your resident status.

The USCIS Alien Registration Receipt Card is also referred to as a green card.

When filing by mail, you must send your filing by certified mail, return receipt requested (or the foreign equivalent), and keep a copy and proof that it was mailed and received.

 *Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than 10 years old or because you have been absent from the United States for a period of time.*

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see chapter 1 of Pub. 519. Also see [USCIS.gov/i-407](https://uscis.gov/i-407).

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2019. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2019; and
2. 183 testing days during the 3-year period of 2019, 2018, and 2017, as calculated using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2019		1.000	
2018		0.333	
2017		0.167	
Total testing days (add column (d))			

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.

1. Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
2. Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such day.
4. Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.
5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.
6. Days you are an [exempt individual](#) (defined next).



You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (6) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.

Exempt individual. For purposes of the substantial presence test, an exempt individual is anyone in one of the following categories.

- An individual temporarily present in the United States as a foreign government-related individual under an “A” or “G” visa, other than individuals holding “A-3” or “G-5” class visas.
- A teacher or trainee who is temporarily present under a “J” or “Q” visa, who substantially complies with the requirements of the visa.
- A student who is temporarily present under an “F,” “J,” “M,” or “Q” visa, who substantially complies with the requirements of the visa.
- A 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 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 chapter 1 of Pub. 519 for more details regarding exempt individuals and days of presence in the United States for the substantial presence test.



You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2019 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2019 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.

Closer Connection to Foreign Country

Even though you otherwise would 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 2019,
- Establish that during 2019 you had a tax home in a foreign country, and
- Establish that during 2019 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.

You are not eligible for the closer connection exception if you have an application pending for adjustment of status to that of a lawful permanent resident or if you have applied, or have taken steps to apply, for lawful permanent residence. See chapter 1 of Pub. 519 for more information.

You must file a fully completed Form 8840 with the IRS to claim the closer connection exception. See *Form 8840* in chapter 1 of Pub. 519. Each spouse must file a separate Form 8840 to claim the closer connection exception.

Dual-Resident Taxpayer


You are a dual-resident taxpayer if you are a resident of both the United States and a foreign country under each country's tax laws. If the income tax treaty between the United States and that foreign country contains a provision for resolving conflicting claims of residence (often referred to as "tie-breaker" rules), and you determine that you are a resident of the foreign country under that provision, you can be treated as a nonresident of the United States for purposes of figuring out your income tax liability if you file a Form 1040-NR


by the due date of the return (see *When To File*, later) and attach a Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). A dual-resident taxpayer who does not timely file Form 1040-NR may be eligible for U.S. competent authority assistance. See Rev. Proc. 2015-40, 2015-35 I.R.B. 236, or its successor. You can download the complete text of most U.S. tax treaties at IRS.gov. Go to IRS.gov, enter "tax treaties" in the search box at the top of the page, and click on *United States Income Tax Treaties - A to Z*. Technical explanations for many of those treaties are also available at that site.

Who Must File

File Form 1040-NR if any of the conditions in Table A apply to you.

Table A. Who Must File Form 1040-NR

<p>You must file Form 1040-NR if any of the following conditions apply to you.</p>	
<p>1. You were a nonresident alien engaged in a trade or business in the United States during 2019. You must file even if:</p> <ul style="list-style-type: none"> a. You have no income 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 under a tax treaty or any section of the Internal Revenue Code. <p>However, if you have no gross income* for 2019, do not complete the schedules for Form 1040-NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.</p>	
<p>2. You were a nonresident alien not engaged in a trade or business in the United States during 2019 and:</p> <ul style="list-style-type: none"> a. You received income from U.S. sources that is reportable on Schedule NEC, lines 1 through 12; and b. Not all of the U.S. tax that you owe was withheld from that income. 	
<p>3. You owe any special taxes, including any of the following.</p> <ul style="list-style-type: none"> a. Alternative minimum tax. b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (If you are filing a return only because you owe this tax, you can file Form 5329 by itself.) c. Household employment taxes. (If you are filing a return only because you owe these taxes, you can file Schedule H (Form 1040 or 1040-SR) by itself.) d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes. e. Recapture of first-time homebuyer credit. See the instructions for line 59b. f. Write-in taxes or recapture taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60. 	
<p>4. You received HSA, Archer MSA, or Medicare Advantage MSA distributions.</p>	
<p>5. You had net earnings from self-employment of at least \$400 and you are a resident of a country with whom the United States has an international social security agreement. See the instructions for line 55.</p>	
<p>6. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.</p>	
<p>7. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.</p>	
<p>8. You are the personal representative for a deceased person who would have had to file Form 1040-NR. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.</p>	
<p>9. You represent an estate or trust that has to file Form 1040-NR. 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 when completing the Form 1040-NR.</p>	
<p> <i>If you are filing Form 1040-NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.</i></p>	
<p>10. You held a qualified investment in a qualified opportunity fund (QOF) at any time during the year. You must file your return with Form 8997 attached. See the Instructions for Form 8997 for additional reporting requirements.</p>	
<p>* Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax. In most cases, it includes only income from U.S. sources. Gross income includes gains, but not losses, from asset transactions. Gross income from a business means, for example, the amount on Schedule C (Form 1040 or 1040-SR), line 7; or Schedule F (Form 1040 or 1040-SR), line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C (Form 1040 or 1040-SR), line 7; or Schedule F (Form 1040 or 1040-SR), line 9.</p>	

 *The personal services exception, which previously exempted nonresident aliens whose only U.S. trade or business is the performance of personal services and whose wage income did not exceed the personal exemption amount from filing, is not available for your 2019 return. Even if your only trade or business was the performance of personal services, you still must meet (1) or (2) below to be*


exempt from filing a 2019 Form 1040-NR.

Exceptions. You do not need to file Form 1040-NR if you meet (1) or (2) below.

1. 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, and you have no income that is subject to tax under section 871 (that is, the income items listed on page 1

of Form 1040-NR, lines 8 through 21, and on page 4, Schedule NEC, lines 1 through 12).

2. You were a partner in a U.S. partnership that was not engaged in a trade or business in the United States during 2019 and your Schedule K-1 (Form 1065) includes only income from U.S. sources reportable on Schedule NEC, lines 1 through 12.

 *If the partnership withholds taxes on this income in 2020 and the tax withheld and*

reported in box 10 of Form 1042-S is more or less than the tax due on the income, you will need to file Form 1040-NR for 2020 to pay the underwithheld tax or claim a refund of the overwithheld tax.



Even if you do not otherwise have to file a return, you should file one if you can get money back. For example, you should file if one of the following applies.

1. You are eligible to get a refund of any federal income tax withheld.
2. You are engaged in a U.S. trade or business and are eligible for any of the following credits.
 - a. Additional child tax credit.
 - b. Credit for federal tax on fuels.
 - c. Premium tax credit.
 - d. Health coverage tax credit.

You should also consider filing a return if you received a Form 1099-B (or substitute statement). See Pub. 501 for more details.

Premium tax credit. If advance payments of the premium tax credit were made for you or a dependent who enrolled in coverage through the Marketplace, you must file a 2019 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments. You must attach Form 8962 even if someone else enrolled you or your dependent. If you are a dependent who is claimed on someone else's 2019 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If your child was under age 19 at the end of 2019 or was a full-time student under age 24 at the end of 2019, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$11,000, you can elect to report your child's income on your return. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, including the conditions for children under age 24, see Form 8814.

A child born on January 1, 1995, is considered to be age 24 at the end of

2019. 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 2019. 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 1040-NR 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 when completing the Form 1040-NR.



If you are filing Form 1040-NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.

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 1040-NR solely to claim a refund of U.S. tax withheld at source under chapter 3 or tax withheld under chapter 4 (FATCA).

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 Simplified Method

for the tax year, complete Form 1040-NR as follows.

Page 1. Enter your name, identifying number (defined in [Identifying Number](#), later), and all address information requested at the top of page 1. If your income is not exempt from tax by treaty, leave the rest of page 1 blank. If your income is exempt from tax by treaty, enter the exempt income on line 22 and leave the rest of page 1 blank.

Page 4—Schedule NEC, lines 1a through 12. Enter the amounts of gross income you received from dividends, dividend equivalents, 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 appropriate rate of U.S. tax is the same as the treaty rate. Use column (d) if the appropriate tax rate is other than 30%, 15%, or 10%, including 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 12 and show the amount in column (d).

Lines 13 through 15. Complete these lines as instructed on the form.

Page 5—Schedule OI. You must answer all questions. For item L, identify the country, tax treaty article(s) under which you are applying for a refund of tax, the number of months in prior years that you claimed the treaty benefit, and the amount of exempt income in the current year. Also attach Form 8833 if required.

Note. If you are claiming a reduced rate of, or exemption from, tax based on a tax treaty, you must generally be a resident for income tax purposes 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. See Pub. 901 for more information on tax treaties.

If you are claiming an exemption from tax under chapter 4, you must qualify for a reduced rate of, or exemption from, tax for chapter 3 purposes unless the payment is not an amount subject to chapter 3 withholding. See Regulations section 1.1441-2(a).

Page 2—Lines 54 and 61. Enter on line 54 the tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15. Enter your total income tax liability on line 61.

Line 62a. Enter the total amount of U.S. tax withheld from Form(s) 1099.

Line 62d. Enter the total amount of U.S. tax withheld on income not effectively connected with a U.S. trade or business from Form(s) 1042-S.

Line 71. Add lines 62a through 70. This is the total tax you have paid.

Lines 72 and 73a. Enter the difference between line 61 and line 71. This is your total refund.

You can have the refund deposited into more than one account. See [Lines 73a through 73e—Amount refunded to you](#), later, for more details.

Line 73e. You may be able to have your refund check mailed to an address that is not shown on page 1. See [Line 73e](#), later, for more details.

Signature. You must sign and date your tax return. See [Sign Your Return](#), later.

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 under chapter 3 or tax withheld under chapter 4, you must attach a copy of the Form 1042-S that shows the income and the amount of U.S. tax withheld. Attach the forms to the left margin of page 1.

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.



Interest payments on foreign bearer obligations issued on or after March 19, 2012, are not eligible for the portfolio interest exception to withholding. For more information, see Interest in Pub. 519 and Pub. 515.

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 dividend 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 complete redemption, a disproportionate redemption, or 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 1040-NR by the 15th day of the 4th month after your tax year ends. A return for the 2019 calendar year is due by **April 15, 2020**.

If you file after this date, you may have to pay interest and penalties. See [Interest and Penalties](#), later.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040-NR by the 15th day of the 6th month after your tax year ends. A return for the 2019 calendar year is due by June 15, 2020.

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 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, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

Where To File

E-file. If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more

information. However, if you choose to mail it, filing instructions and addresses are below.

Individuals. If you are not enclosing a payment, mail Form 1040-NR to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

If enclosing a payment, mail Form 1040-NR to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

Estates and trusts. If you are not enclosing a payment, mail Form 1040-NR to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999
U.S.A.

If enclosing a payment, mail Form 1040-NR to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

Private Delivery Services

Filers can use certain private delivery services (PDS) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



PDS cannot deliver items to IRS P.O. boxes. You must use the U.S. Postal Service to mail any items 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 or 1040-SR.

To make this election, you must attach the statement described in *Nonresident Spouse Treated as a Resident* in chapter 1 of Pub. 519 to your return. Do not use Form 1040-NR or 1040-NR-EZ.

If you make the election to be treated as a resident alien, 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 can file a joint return or separate return for 2019. If you file a separate return, use Form 1040 or 1040-SR. You must include your worldwide income for the whole year whether you file a joint or separate return.



If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.

Dual-Status Taxpayers



If you elect to be taxed as a resident alien (discussed in [Election To Be Taxed as a Resident Alien](#), earlier), the special instructions and restrictions discussed here do not apply.

Dual-Status 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 or are no longer a lawful permanent resident of the United States. You may become a nonresident alien when you leave if

you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the [green card test](#), defined earlier) 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.
- During the next calendar year, you are not a U.S. resident under either the green card test or the [substantial presence test](#), defined earlier.

See chapter 1 of Pub. 519 for more information.

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 or 1040-SR. 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 can use Form 1040-NR as the statement; enter “Dual-Status Statement” across the top. Do not sign the Form 1040-NR. If you are not enclosing a payment, mail your return and statement to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

If enclosing a payment, mail your return to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040-NR. 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 can use Form 1040 or 1040-SR as the statement; enter “Dual-Status Statement” across the top. Do not sign the Form 1040 or 1040-SR. If you are not enclosing a payment, mail your return and statement to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

If enclosing a payment, mail your return to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined in [Identifying Number](#), later).

Former U.S. long-term residents are required to file Form 8854, Initial and Annual Expatriation Statement, 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 *Expatriation Tax* in chapter 4 of Pub. 519.

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 generally taxable whether you received it while a nonresident alien or a resident alien (unless specifically exempt under the Internal Revenue Code or a tax treaty provision).

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction even for the part of the year you were a resident alien.

Head of household. You cannot use the Head of household Tax Table column or Section D of the Tax Computation Worksheet in the

Instructions for Forms 1040 and 1040-SR.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of a dual-status taxpayer.

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 discussed earlier to be taxed as a resident alien, you must use the Married filing separately column in the Tax Table or Section C of the Tax Computation Worksheet to figure your tax on income effectively connected with a U.S. trade or business. If you were married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of a dual-status taxpayer.

See chapter 6 of Pub. 519 for information on other credits.

How To Figure Tax for a 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. For the period of residence, allowable deductions include all deductions on Schedule A of Form 1040 or 1040-SR, including medical expenses, real property taxes, and certain interest.

See the Instructions for Schedule A (Form 1040 or 1040-SR).

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 or 1040-SR, include the tax on the noneffectively connected income on Schedule 2 (Form 1040 or 1040-SR), line 8. Enter "1040-NR" as the code on the space provided.

If you are filing Form 1040-NR, 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 1040-SR), or Form 8615 on Form 1040-NR, line 42; and the tax on the noneffectively connected income on line 54. Include any net investment income tax from Form 8960 for the part of the year you were a U.S. resident on line 60, check box b, and enter the code "NIIT." See Form 8960 and its instructions for more details.

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

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 or 1040-SR, show the total tax withheld on line 17. Enter amounts from the attached statement (Form 1040-NR, lines 62a through 62d) in the column to the right of line 17 and identify and include them in the amount on line 17.
- When filing Form 1040-NR, show the total tax withheld on lines 62a through 62d. Enter the amount from the attached statement (Form 1040 or 1040-SR, line 17) in the column to the right of line 62a, and identify and include it in the amount on line 62a.

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 or 1040-SR, include the tax paid with Form 1040-C with the total payments on line 19. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040-NR

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.

Use Form 8958, Allocation of Tax Amounts Between Certain Individuals in Community Property States, to figure the portion of the income allocated to you. Attach your completed Form 8958 to your tax return. See Pub. 555, Community Property, for more details.

Kinds of Income

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

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens and residents. Report this income on page 1 of Form 1040-NR. 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 of residence (as defined under the treaty) and the United

States has set a lower rate that applies to you. Report this income on Schedule NEC on page 4 of Form 1040-NR. Pub. 519 describes this income in greater detail.

Note. Use line 58 to report the 4% tax on U.S. source gross transportation income.

3. Income exempt from U.S. tax. If the income is exempt from tax by treaty, complete item L of Schedule OI on page 5 of Form 1040-NR and line 22 on page 1.

Virtual currency. If, in 2019, you engaged in a transaction involving virtual currency, you may have income reportable on Form 1040-NR. A transaction involving virtual currency includes:

- The receipt or transfer of virtual currency for free (without providing any consideration), including from an air-drop or following a hard fork;
- An exchange of virtual currency for goods or services;
- A sale of virtual currency; and
- An exchange of virtual currency for other property, including for another virtual currency.

If you disposed of any virtual currency that was held as a capital asset, use Form 8949 to figure your capital gain or loss and report it on Schedule D (Form 1040 or 1040-SR).

If you received any virtual currency as compensation for services or disposed of any virtual currency that you held for sale to customers in a U.S. trade or business, you must report the income as you would report other income of the same type (for example, Form W-2 wages, or inventory or services from Schedule C).

Income from a sharing economy activity. If you use one of the many online platforms available to provide goods and services, you may be involved in what is known as the sharing economy. If you receive income from a sharing economy activity, it is generally taxable even if you do not receive a Form 1099-MISC, Miscellaneous Income; Form W-2, Wage and Tax Statement; or some other income statement. To learn more about this income, go to [IRS.gov/Sharing](https://www.irs.gov/Sharing).

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.

Report gains and losses on the disposition of U.S. real property interests on Schedule D (Form 1040 or 1040-SR) and Form 1040-NR, line 14. Also, net gains may be subject to the alternative minimum tax. See [Line 43—Alternative minimum tax](#), later. See *Real Property Gain or Loss* in chapter 4 of Pub. 519 for more information.

Income You Can 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 from real estate; or
- Rents and royalties from mines, oil or gas wells, or other natural resources.

TIP *You do not need to make an election to treat gain from the disposition of a U.S. real property interest as effectively connected income. Dispositions of U.S. real property interests are automatically treated as effectively connected income. See [Dispositions of U.S. Real Property Interests](#), earlier.*

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

Note. Once made, the section 871 election will remain in effect until revoked with the consent of the Commissioner. A new section 871 election may not be made until after the 5th year in which the revocation occurs.

Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if the income 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 chapter 4 of Pub. 519.

Special Rules for Former U.S. Citizens and Former U.S.

Long-Term Residents (Expatriates)

The expatriation tax provisions apply to certain U.S. citizens who have lost their citizenship and long-term residents who have ended their residency. You are a former U.S. long-term resident if you were a lawful permanent resident of the United States (green card holder) in at least 8 of the last 15 tax years ending with the year your residency ends.

For more information on the expatriation tax provisions, see *Expatriation Tax* in chapter 4 of Pub. 519; the Instructions for Form 8854; and Notice 2009-85 (for expatriation after June 16, 2008), 2009-45 I.R.B. 598, available at IRS.gov/irb/2009-45_IRB/ar10.html.

Line Instructions for Form 1040-NR

Name and Address

Individuals. Enter your name, street address, city or town, and country on the appropriate lines. Include an apartment number after the street address, if applicable. Check the box for "Individual."

Estates and trusts. Enter the name of the estate or trust and check the box for "Estate or Trust." You must include different information for estates and trusts that are engaged in a trade or business in the United States.

Not engaged in a trade or business. Attach a statement to Form 1040-NR with your name, title, address, and the names and addresses of any U.S. grantors and beneficiaries.

Engaged in a trade or business in the United States. Attach a statement to Form 1040-NR with your name, title, address, and the names and addresses of all beneficiaries.

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

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

Country name. Do not abbreviate the country name. Enter the name in uppercase letters in English. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Address change. If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

Name change. If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See [Social](#)

[security number \(SSN\)](#), later, for how to contact the SSA.

Death of a taxpayer. See [Death of a Taxpayer](#) under *General Information*, later.

Identifying Number

An incorrect or missing identifying number can increase your tax, reduce your refund, or delay your refund.

Social security number (SSN). If you are an individual, in most cases you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at SSA.gov/ssnumber, from your local Social Security Administration (SSA) office, or by calling the SSA at 800-772-1213 (TTY 800-325-0778).

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you must also show your Form I-20. If you are a J-1 exchange visitor, you must also show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms W-2, 1040-NR, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040-NR may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA at 800-772-1213 (TTY 800-325-0778).

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an 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.

For more information, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at IRS.gov. Enter "ITIN" in the search box. It takes about 7 weeks to get an ITIN.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once in the last 3 years, or if your ITIN has the middle digits 83, 84, 85, 86, or 87 (for example, 9NN-83-NNNN), it expired at the end of 2019 and must be renewed if you need to file a federal tax return in 2020. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](https://www.irs.gov/ITIN).

TIP *ITINs with middle digits 70 through 82 have expired and must also be renewed if you need to file a tax return in 2020 and haven't already renewed the ITIN.*

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 receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [IRS.gov/ITINinfo](https://www.irs.gov/ITINinfo).

Employer identification number (EIN). If you are filing Form 1040-NR for an estate or trust, enter the EIN of the estate or trust. If the entity does not have an EIN, you must apply for one. For details on how to get an EIN, see Form SS-4, Application for Employer Identification Number, and its instructions, which are available at IRS.gov. Enter "SS-4" in the search box. For more details, see [IRS.gov/Businesses/Small-Businesses-Self-Employed/How-To-Apply-for-an-EIN](https://www.irs.gov/Businesses/Small-Businesses-Self-Employed/How-To-Apply-for-an-EIN).

Filing Status

The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations. For more information about marital status, see Pub. 501.

TIP *Remember to provide your country of residency, or that you are a U.S. national, on Schedule OI, item A or B, on page 5 of Form 1040-NR, as applicable. Certain tax benefits, such as the child tax credit and the credit for other dependents, are only available to residents of Canada and Mexico and to U.S. nationals, and, to a limited extent, to residents of South Korea and India.*

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Were You Single or Married?

Single. You can check the box on line 2 if any of the following was true on December 31, 2019.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2019, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 2.
- You were widowed before January 1, 2019, and did not remarry before the end of 2019. But if you meet certain conditions, you may be able to use the qualifying widow(er) filing status. See the instructions for [line 6](#), later.
- You meet the tests described under [Married persons who live apart](#), later.

Married. If you were married on December 31, 2019, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2019.

If your spouse died in 2019, consider yourself married to that spouse for the whole year, unless you remarried in 2019.

Married persons who live apart.

Some married persons who have a child and who do not live with their spouse can file as single. If you meet all five of the following tests and you are a married resident of Canada or Mexico, you are a married U.S. national, or you are a married resident of South Korea, check the box on line 2. On Schedule OI, enter your

country of residency (item B) or, if applicable, that you are a U.S. national (item A).

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2019.
3. You lived apart from your spouse for the last 6 months of 2019. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2019. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2019, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2019.
5. You could have claimed the child as a dependent or could claim the child except that the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 1—Reserved. Line 1 is reserved due to the suspension of the deduction for exemptions for individuals.

Line 2—Single nonresident alien. Check the box on line 2 if your filing status is single even if you are a U.S. national or a resident of Canada or Mexico. Be sure to complete Schedule OI, items A and B, with your citizenship, nationality, and/or residency.

Lines 3 and 4—Reserved. Lines 3 and 4 are reserved due to the

suspension of the deduction for exemptions for individuals.

Line 5—Married nonresident alien.

If your filing status is married, check the box on line 5.



Check the box on line 5 if your filing status is married even if you are a U.S. national or a resident of Canada, Mexico, or South Korea. Be sure to complete Schedule OI, items A and B, with your citizenship, nationality, and/or residency. Also, you no longer need to place spouse information on the form.

Line 6—Qualifying widow(er). You can check the box on line 6 if all of the following apply.

1. You were a resident of Canada, Mexico, or South Korea, or were a U.S. national. Or you were a student or business apprentice from India eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty.

2. Your spouse died in 2017 or 2018 and you did not remarry before the end of 2019.

3. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:

- The child had gross income of \$4,200 or more,
- The child filed a joint return, or
- You could be claimed as a dependent on someone else's return.

If the child is not claimed as your dependent on line 7, enter the child's name in the space beneath line 6. If you do not enter the name, it will take us longer to process your return.

4. This child lived in your home for all of 2019. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time lived in the home.

A child is considered to have lived with you for all of 2019 if the child was born or died in 2019 and your home was the child's home for the entire time he or she was alive.

5. You paid over half the cost of keeping up your home. To find out what is included in the cost of keeping up a home, see Pub. 501.

6. You were a resident alien or U.S. citizen the year your spouse

died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

7. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependents

You can no longer claim deductions for exemptions for yourself, your spouse, or your dependents regardless of your residency or nationality. Only trusts and estates can claim deductions for exemptions. Deductions for exemptions for estates and trusts are described in the instructions for [line 39](#), later.

Only U.S. nationals, residents of Canada, Mexico, and South Korea, and students or business apprentices from India who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty may have a qualifying dependent on line 7. You will need to complete the appropriate item A or B on Schedule OI to identify your status as a U.S. national or your residency.



You do not need to list a qualifying dependent if your qualifying dependent does not qualify you for any benefit.

Line 7—Dependents. If you have more than four dependents, include a statement showing the required information.

If you were a U.S. national or a resident of Canada or Mexico, you can claim a dependent on the same terms as U.S. citizens.



If you were a resident of South Korea or India, see chapter 5 of Pub. 519.

In general, a dependent is a **qualifying child** or a **qualifying relative**. Three exceptions apply.

- An individual who is a dependent of a taxpayer is treated as having no dependents.
- An individual who files a joint return is not a dependent if the individual files a joint return, unless the joint

return is filed only to claim a refund of estimated or withheld taxes.

- An individual claimed as a dependent must be a citizen, national, or resident of the United States, or a resident of Canada or Mexico.

Qualifying child. A qualifying child for purposes of dependency is a child who meets the following requirements.

- The child is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- The child was one of the following.
 - Under age 19 at the end of 2019 and younger than you.
 - Under age 24 at the end of 2019, a full-time student, and younger than you.
 - Any age and permanently and totally disabled at any time during the year.
- The child lived with you for more than half of 2019.
- The child did not provide over half of his or her own support for 2019.
- The child is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of estimated or withheld taxes.

Qualifying relative. A qualifying relative for purposes of dependency is a person who meets the following requirements.

- The person was not a qualifying child of any taxpayer for 2019.
- The person is one of the following.
 - Your son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild).
 - Your brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew).
 - Your father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle).
 - Your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.
 - Any other person (other than your spouse) who lived with you for all of 2019 as a member of your

household if your relationship did not violate local law.

- The person had gross income of less than \$4,200 in 2019.
- You provided over half of the person's support in 2019.



For special rules and additional information in applying the definitions of a qualifying child and qualifying relative, see Dependents in Pub. 501.

Children who did not live with you due to divorce or separation.

If you were a U.S. national or a resident of Canada or Mexico and are claiming a child who did not live with you as a dependent under the special rule for children of divorced or separated parents or parents who lived apart during the last 6 months of the year, include with your return a copy of the custodial parent's signed release of claim to exemption. The release may be on Form 8332 or may be a substantially similar statement whose only purpose is to release a claim to exemption for the child. The release must be unconditional.

If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See Form 8332 for details.



You must include the required information even if you filed it with your return in an earlier year.

Release of exemption revoked.

A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Line 7, column (2). You must enter each dependent's identifying number (SSN, ITIN, or ATIN). Otherwise, at the time we process your return, we may reduce or disallow tax benefits (such as the credit for other dependents) based on the person's status as your dependent.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the

Social Security Administration (SSA) before the due date of your 2019 return (including extensions). If "Not Valid for Employment" is printed on the social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

For the credit for other dependents, your dependent must have an SSN, ITIN, or ATIN issued on or before the due date of your 2019 return (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by this date, you cannot use the person to claim the credit for other dependents on either your original or amended 2019 tax return. If you apply for the ITIN or ATIN on or before the due date of your 2019 return (including extensions) and the IRS issues the ITIN or ATIN for the person as a result of the application, the IRS will consider the ITIN or ATIN as issued on or before the due date of your 2019 return.



For details on how your dependent can get an identifying number, see [Identifying Number](#), earlier.

If your dependent child was born and died in 2019 and you do not have an identifying number for the child, enter "Died" in column (2) and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you did not have an SSN (or ITIN) issued on or before the due date of your 2019 return (including extensions), you cannot claim the child tax credit or credit for other dependents on either your original or an amended 2019 return. If you apply for an ITIN on or before the due date of your 2019 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your 2019 return.

Adoption taxpayer identification numbers (ATINs). If you have a

dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See [IRS individual taxpayer identification number \(ITIN\)](#), earlier.

Line 7, column (4), child tax credit. Check the box in this column if your dependent is a qualifying child for the child tax credit (defined next). If you have at least one qualifying child, you may be able to take the child tax credit on line 49 and the additional child tax credit on line 64.

Qualifying child for child tax credit. A qualifying child for purposes of the child tax credit is a qualifying child for purposes of dependency under [Qualifying child](#) earlier, except that the child must meet the following requirements.

- The child was under age 17 at the end of 2019.
- The child was a U.S. citizen, a U.S. national, or a U.S. resident alien.



You and the child must also meet the taxpayer identification number requirements for the child tax credit in [Line 7, column \(2\)](#), earlier.

Line 7, column (4), credit for other dependents. Check the box in this column if your dependent is not a [qualifying child](#) for the child tax credit (defined above), but is a [qualifying relative](#) (defined earlier) and a U.S. citizen, U.S. national, or U.S. resident alien.



You and the dependent must also meet the taxpayer identification number requirements for the credit for other dependents in [Line 7, column \(2\)](#), earlier.

Rounding Off to Whole Dollars

You can 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.

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.

Income Effectively Connected With U.S. Trade or Business

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. 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. See chapter 4 of Pub. 519.

Line 8—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on line 8 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.

Amounts exempt under a treaty.

Wages, salaries, tips, etc. that you claim are exempt from U.S. tax under an income tax treaty should **not** be reported on line 8. Instead, include these amounts on line 22 and complete item L of Schedule OI on page 5 of Form 1040-NR. Generally, if you submitted a properly completed Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to claim an exemption from withholding based on a treaty, your employer would not have withheld tax on the exempt amount and would have reported the exempt amount on a Form 1042-S and not in box 1 of Form W-2. However, if you did not submit a Form 8233 to your employer or if you submitted a Form

8233 to your employer but your employer withheld tax on the exempt amount because it could not readily determine your eligibility for the exemption, you can claim the exemption on Form 1040-NR by reducing your line 8 wages by the exempt amount. You will need to complete item L on Schedule OI and attach a statement to your return containing all information that otherwise would have been required on a Form 8233 to explain your eligibility for the exemption. See the examples next.


Example 1. Anna is a citizen of France who came to the United States on an F-1 visa in 2018 for the primary purpose of studying at an accredited university. In 2019, Anna completed a paid summer internship with a U.S. company as part of her optional practical training. Anna earned \$8,000 from this internship. Under Article 21 (Students and Trainees) of the income tax treaty with France, Anna can exempt up to \$5,000 of personal services income from U.S. tax. Anna submitted a valid Form 8233 to her employer to claim an exemption from withholding for the portion of her wages that is exempt under the treaty. She received a Form 1042-S from her employer showing the \$5,000 exempt amount and a Form W-2 showing \$3,000 of wages in box 1. On her 2019 Form 1040-NR, Anna should report \$3,000 on line 8, include \$5,000 on line 22, and complete item L on Schedule OI. Anna should attach both the Form W-2 and the Form 1042-S to her return.

Example 2. The facts are the same as above except that Anna did not realize she was eligible for a \$5,000 exemption when she began work and did not submit a Form 8233 to her employer claiming the exemption amount. All of Anna's wages from the internship were withheld upon and reported in box 1 on her Form W-2. On her Form 1040-NR, Anna should report \$3,000 on line 8, include \$5,000 on line 22, and complete item L on Schedule OI. Anna should attach the Form W-2 to her Form 1040-NR. She should also attach a statement to her Form 1040-NR containing all information that otherwise would have been required on a Form 8233 to justify the exemption claimed.

Services performed partly within and partly without the United States. If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources.

Compensation (other than certain fringe benefits) is generally sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total number of days you performed labor or personal services within and outside the United States. Multiply the result by your total compensation (other than certain fringe benefits).

Fringe benefits. Certain fringe benefits (such as housing and educational expenses) are sourced on a geographic basis. The source of the fringe benefit compensation is generally your principal place of work. The amount of the fringe benefit compensation must be reasonable and you must keep records that are adequate to support the fringe benefit compensation.

 **TIP** You may be able to use an alternative method to determine the source of your compensation and/or fringe benefits if the alternative method more properly determines the source of the compensation.

For 2019, if your total compensation (including fringe benefits) is \$250,000 or more and you allocate your compensation using an alternative method, check the "Yes" boxes in [item K](#) of Schedule OI on page 5. Also attach to Form 1040-NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative method is used.
2. For each such item, the alternative method used to allocate the source of the compensation.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and outside the United States under both the alternative method and


the time or geographical method for determining the source.

You must keep documentation showing why the alternative method more properly determines the source of the compensation.

Other types of income. The following types of income must also be included in the total on line 8.

- All wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,100 in 2019. If you received wages as a household employee and you did not receive a Form W-2 because an employer paid you less than \$2,100 in 2019, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 8. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.

Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 8.

 **You may owe social security and Medicare tax on unreported tips. See the instructions for [line 56](#), later.**

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441, Child and Dependent Care Expenses, to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839, Qualified Adoption Expenses, to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2019.
- Excess elective deferrals. The amount deferred should be shown in

box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2019 under all plans was more than \$19,000 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$13,000 if you have only SIMPLE plans, or (b) \$22,000 for section 403(b) plans if you qualify for the 15-year rule in chapter 4 of Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They are already included as income in box 1 of your Form W-2.

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 2019, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1042-S, Form 1099-R (other than payments from an IRA*) or payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions from a retirement plan shown on Form 1042-S or Form 1099-R of excess elective deferrals or other 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.

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than January 31, 2020. If you do not

receive it by early February, use Tax Topic 154 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) to find out what to do. 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.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

If you received interest not effectively connected with a U.S. trade or business, report it on Schedule NEC, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. If the interest is tax exempt under a treaty, include the tax-exempt amount on line 22 and complete [item L](#) of Schedule OI on page 5.

If the interest is tax exempt under a treaty but the withholding agent withheld tax, report the interest on Schedule NEC, line 2. Use column d and show 0% for the appropriate rate of tax.

See Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

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 2019 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 2019 income.

See Pub. 550 for more details.

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 (including any tax-exempt original issue discount (OID)), report the amount on line 9b. In general, your

stated tax-exempt interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID, and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 9b. Also include on line 9b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV. If you acquired a tax-exempt bond at a premium, there may be an amount in box 13 of Form 1099-INT or box 10 of Form 1099-OID if you had bond premium amortization allocable to interest paid on a tax-exempt covered security. Reduce the amount otherwise reportable on line 9b by the amount, if any, shown in box 13 of Form 1099-INT or box 10 of Form 1099-OID. Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 9b (that is, the excess of the tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, 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.



If you have interest income, you should report this income on Form 1040-NR rather than Form 1040-NR-EZ.

Line 10a—Ordinary dividends.

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business on line 10a. This amount should be shown in box 1a of Form(s) 1099-DIV.

Capital gain distributions. If you received any capital gain distributions, see the instructions for [line 14](#), later.

Nondividend distributions.

Some distributions are a return of your

cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949.

See chapter 1 of Pub. 550 for more details.



Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 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 also included in the ordinary dividend total required to be shown on line 10a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of your Form(s) 1099-DIV.

See chapter 1 of Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

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

- Dividends you received as a nominee. See chapter 1 of 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 that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See chapter 1 of 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 chapter 1 of Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule, just described.

- 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.
- Dividends from a corporation which first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation which is treated as a domestic corporation under section 7874(b).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2019. XYZ Corp. paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2019. 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 11, 2019. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2019, through August 11, 2019). The 121-day period began on May 17, 2019 (60 days before the ex-dividend date), and ended on September 14, 2019. You have no qualified dividends from XYZ Corp. because you held the XYZ Corp., stock for less than 61 days.

Example 2. The facts are the same as in [Example 1](#) except that you bought the stock on July 15, 2019 (the day before the ex-dividend date), and you sold the stock on September 16, 2019. You held the stock for 63 days (from July 16, 2019, through September 16, 2019). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2019, through September 14, 2019).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2019. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2019. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a 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 11, 2019. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP Use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. See the instructions for [line 42](#) 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 2018, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2019 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2019 estimated state or local income tax, the amount applied is treated as received in 2019.

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

TIP None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions on Schedule A. Currently, this exception only applies to students or business apprentices from India eligible for the benefits of Article 21(2) of the *United States-India Income Tax Treaty*. If you were a student or business apprentice from India eligible for the benefits of Article 21(2) of the *United States-India Income Tax*

Treaty in 2018 and you claimed the standard deduction on your 2018 tax return, none of your refund of 2018 taxes is taxable. See Students and business apprentices from India under Itemized Deductions in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 11 blank.

Line 12—Scholarship and fellowship grants.

If you received a scholarship or fellowship, part or all of it may be taxable. 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 scholarship or fellowship.

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.

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

Attach any Form(s) 1042-S you received from the college or institution.

For more information about scholarships and fellowships in general, see chapter 1 of Pub. 970.

Example 1. You are a citizen of a country that does not have an income tax treaty in force 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. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2019 are as follows.

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

The Form 1042-S you received from ABC University for 2019 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

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 1040-NR, do the following.

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 31. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040-NR), you cannot exclude any of the section 117 amounts on line 31.
- Include on line 62d the \$1,260 shown in box 10 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 an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Under some treaties, scholarship or fellowship grant income is not exempt from tax if the income is received in exchange for the performance of services, such as teaching, research, or other services. Also, 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 1040-NR. See the instructions for item L of Schedule OI, later, for details.

When completing Form 1040-NR, do the following.

- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 31. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 31.
- Include on line 62d any withholding shown in box 10 of Form 1042-S.
- Provide all the required information in item L of Schedule OI, on page 5 of Form 1040-NR.

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 (Form 1040 or 1040-SR).

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office or dependent agent. 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.

Note. For more information on tax provisions that apply to a small business, see Pub. 334, Tax Guide for Small Business.

Line 14—Capital gain or (loss). If you had effectively connected capital gains or losses, you must complete and attach Form 8949 and Schedule D (Form 1040 or 1040-SR). But see the *Exceptions* below.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040 or 1040-SR) and included on line 14 of Form 1040-NR. See [Dispositions of U.S. Real Property Interests](#), earlier.

Exception 1. You do not have to file Form 8949 or Schedule D (Form

1040 or 1040-SR) if you are not deferring any capital gain by investing in a qualified opportunity zone fund and both of the following apply. However, you may need to file Form 8997 to report the investment.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statement(s)).
2. None of the Form(s) 1099-DIV (or substitute statement(s)) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D (Form 1040 or 1040-SR), but generally do not have to file Form 8949, if you are not deferring any capital gain by investing in a qualified opportunity zone fund, [Exception 1](#) does not apply, and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2018;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you do not need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If [Exception 1](#) applies, enter your total 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. Include 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 (Form 1040 or 1040-SR), use the *Qualified Dividends and Capital Gain Tax Worksheet* in the [line 42](#) instructions to figure your tax.

Qualified opportunity

investment. If you deferred a capital gain into a qualified opportunity fund (QOF), you must file your return with Schedule D (Form 1040 or 1040-SR), Form 8949, and Form 8997 attached. And you will need to file Form 8997 annually until you dispose of the investment. See the Form 8997 instructions.

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 total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R.

TIP *Special rules may apply if you received a distribution from your IRA and your main home was in one of the federally declared disaster areas eligible for these special rules at any time during the incident period. Special rules may also apply if you received a distribution to buy or construct a main home in one of the federally declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 590-B for details.*

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R.

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 in the following exceptions, do not include the distribution on line 16a and include the total distribution (from box 1 of Form 1099-R) on line 16b.

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

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also, enter “Rollover” next to line 16b. If the total distribution was rolled over, do not include any portion of the distribution on line 16b. If the total distribution was not rolled over, include the part not rolled over on line 16b unless [Exception 2](#) applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see *Can You Move Retirement Plan Assets?* in chapter 1 of Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs); see also Pub. 590-B.

If you rolled over the distribution into a qualified plan or you made the rollover in 2020, include a statement explaining what you did.

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

1. 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 2019 or an earlier year. If you made nondeductible contributions to these IRAs for 2019, also see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, do not include any of the distribution on line 16b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2014 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2019.

4. You had a 2018 or 2019 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.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2019.


6. You recharacterized part or all of a contribution to a Roth IRA as a

contribution to another type of IRA, or vice versa.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), include the total distribution on line 16a. If the total amount distributed is a QCD, do not include any of the distribution on line 16b. If only part of the distribution is a QCD, include the part that is not a QCD on line 16b unless [Exception 2](#) applies to that part. Enter “QCD” next to line 16b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

Generally, your total QCDs for the year cannot be more than \$100,000. The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.


 **You cannot claim a charitable contribution deduction for any QCD not included in your income.**

Exception 4. An HFD is a health savings account (HSA) funding distribution. If all or part of the distribution is an HFD, include the total distribution on line 16a. If the total amount distributed is an HFD and you elect to exclude it from income, do not include any of the distribution on line 16b. If only part of the distribution is an HFD and you elect to exclude that part from income, include the part that is not an HFD on line 16b unless [Exception 2](#) applies to that part. Enter “HFD” next to line 16b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you can generally elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the HFD is first


considered to be paid out of otherwise taxable income.

See Pub. 969 for more details.

 **The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.**


More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 16b. For example: “Line 16b—\$1,000 Rollover and \$500 HFD.” But you do not need to attach a statement if only [Exception 2](#) and one other exception apply.

More than one distribution. If you received more than one distribution, figure the taxable amount of each distribution and include the total of the taxable amounts on line 16b. Include 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, 1948, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for [line 57](#), later, for details.**

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 17a and 17b—Pensions and annuities. You should receive a Form 1042-S or 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R or in box 2 of Form 1042-S. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later.

 **Special rules may apply if you received a distribution from a retirement plan and your main**

home was in one of the federally declared disaster areas eligible for these special rules at any time during the incident period. Special rules may also apply if you received a distribution to buy or construct a main home in one of the federally declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 575 for details.

Include the part of any distribution that is effectively connected with the conduct of a trade or business in the United States on lines 17a and 17b. In general, the gross amount of any distribution that is income not effectively connected with the conduct of a U.S. trade or business is subject to 30% withholding (unless reduced or eliminated by treaty). Include this not effectively connected income on Schedule NEC, line 7.

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

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



TIP Attach Form 1042-S or 1099-R to Form 1040-NR if any federal income tax was withheld.

Effectively connected pension distributions. If you performed services in the United States while you were a nonresident alien, your income is generally effectively connected with a U.S. trade or business. (See section 864 for details and exceptions.)

If you worked in the United States after December 31, 1986, the part of each pension distribution that is attributable to the services you performed after 1986 is income that is effectively connected with a U.S. trade or business.

Example. You worked in the United States from January 1, 1980, through December 31, 1989 (10 years). You now receive monthly pension payments from your former U.S. employer's pension plan. 70% of

each payment is attributable to services you performed during 1980 through 1986 (7 years) and 30% of each payment is attributable to services you performed during 1987 through 1989 (3 years). Include 30% of each pension payment in the total amount that you report on line 17a. Include 70% of each payment in the total amount that you report in the appropriate column on Schedule NEC, line 7.

In most cases, the effectively connected pension distribution will be fully taxable in the United States, so you must include it on line 17b. However, in some situations, you can report a lower amount on line 17b. The most common situations are where:

- All or a part of your pension payment is exempt from U.S. tax,
- A part of your pension payment is attributable to after-tax contributions to the pension plan, or
- The payment is rolled over to another retirement plan.

See chapter 2 of Pub. 519; Pub. 575, Pension and Annuity Income; or Pub. 939, General Rule for Pensions and Annuities, for more information.

Fully taxable pensions and annuities. Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2019. If your pension or annuity is fully taxable, include the total pension or annuity payments on line 17b; do not include any portion of the payments on line 17a.

If you received a Form RRB-1099-R, see *General Information* in Pub. 575 to find out how to report your benefits.

Partially taxable pensions and annuities. Include the total pension or annuity payments (from box 1 of Form 1099-R and box 2 of Form 1042-S) on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must figure the taxable amount and include that amount on line 17b. If your annuity is paid under a qualified plan and your [annuity starting date](#) was after July 1, 1986, see [Simplified Method](#), later.

If your annuity is paid under a nonqualified plan or paid under a

qualified plan and your [annuity starting date](#) was before July 2, 1986, you must generally use the General Rule. If you are required to use the General Rule, you can ask the IRS to figure the taxable part for a \$1,000 fee. For more information about the General Rule, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can include 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. If you received Form 1042-S, you must figure the taxable part by using the General Rule or the Simplified Method.

Simplified Method. You must use the Simplified Method if (a) your [annuity starting date](#) (defined later) was after July 1, 1986, and you used this method last year to figure the taxable part, or (b) your [annuity starting date](#) was after November 18, 1996, and both of the following apply.

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

If you must use the Simplified Method, complete the [Simplified Method Worksheet](#) to figure the taxable part of your pension or annuity. See *Taxation of Periodic Payments* in Pub. 575 for more details on 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.

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.

See *Survivors and Beneficiaries* in Pub. 575 if you are the beneficiary of an employee who died, or if there is more than one beneficiary and you

need to figure each beneficiary's taxable amount.

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan. You must figure your net investment if you received Form 1042-S.

Rollovers. Generally, a 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. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free 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 distribution from box 1 of Form 1099-R or box 2 of Form 1042-S. From that result, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. From that result, subtract the amount of the rollover. Include the remaining amount on line 17b. If the remaining amount is zero and you have no other distribution (pension, annuity, or IRA) to report on line 17b, enter -0- on line 17b. Also, enter "Rollover" next to line 17b.

See *Rollovers* in Pub. 575 for more details, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

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 need to figure this on your own if you received Form 1042-S. 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 rollover. For details, see the instructions for [line 57](#), later.

Include the total distribution on line 17a and the taxable part on line 17b. For details, see *Taxation of Nonperiodic Payments* in Pub. 575.



TIP *If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

Line 18—Rental real estate, royalties, partnerships, trusts, etc.

Report income or loss from rental real estate, royalties, partnerships, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs) on line 18. Use Schedule E (Form 1040 or 1040-SR) to figure the amount to enter on line 18 and attach Schedule E (Form 1040 or 1040-SR) to your return. For more information, see the Instructions for Schedule E (Form 1040 or 1040-SR).



TIP *If you are electing to treat income from real property located in the United States as effectively connected with a U.S. trade or business, report rental income or loss on line 18. See [Income You Can Elect To Treat as Effectively Connected With a U.S. Trade or Business](#), earlier, for more details on how to make the election. If you have not made or do not make the election, report rental income on Schedule NEC, line 6. See *Income From Real Property in chapter 4 of Pub. 519 for more details.**

Line 19—Farm income or (loss).

Report farm income and expenses on line 19. Use Schedule F (Form 1040 or 1040-SR) to figure the amount to enter on line 19 and attach Schedule F (Form 1040 or 1040-SR) to your return. For more information, see the Instructions for Schedule F (Form 1040 or 1040-SR). Also see Pub. 225, *Farmer's Tax Guide*, for a list of important dates that apply to farmers.

Line 20—Unemployment compensation.

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2019. Report this amount on line 20. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions. If you are itemizing deductions, see the Instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2019 and you repaid any of it in 2019, 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 2019, you repaid more than \$3,000 of unemployment compensation that you included in gross income in an earlier year, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

Examples of income to report on line 21 include the following.

Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2019 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2019; and (b) they were not included in a qualified rollover. See chapters 7 and 8 in Pub. 970.

Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040-NR.



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 these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2019, and (b) they were not included in a qualified rollover. See Pub. 969.

Simplified Method Worksheet—Lines 17a and 17b

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.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Include the total of the taxable parts on Form 1040-NR, line 17b. Include the total pension or annuity payments received in 2019 on Form 1040-NR, line 17a.


1. Enter the total pension or annuity payments received in 2019. Also, include this amount on Form 1040-NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
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 the number on 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. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet **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, include this amount on Form 1040-NR, line 17b. If your Form 1042-S or Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1042-S or Form 1099-R **9.** _____
10. Was your annuity starting date before 1987?
 Yes.  Do not complete the rest of this worksheet.
 No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2019. You will need this number if you need to fill out this worksheet next year **10.** _____
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero or less, you will not have to complete this worksheet next year. The payments you receive next year will generally be fully taxable **11.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see [Age \(or combined ages\) at annuity starting date](#), earlier) 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 [Age \(or combined ages\) at annuity starting date](#), earlier) were . . .

THEN enter on line 3 . . .

110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210



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

Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. Enter "ABLE" and the taxable amount on the dotted line next to line 21. See Pub. 907 for more information.



You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.

Amounts deemed to be income from a health savings account (HSA) because you did not remain an eligible individual during the testing period. See Form 8889, Part III.

Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.

Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526, Charitable Contributions. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for [line 60](#), later.

Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

Canceled debts. These amounts may be shown in box 2 of Form 1099-C or Form 1042-S. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Taxable part of disaster relief payments. See *Miscellaneous Income* in Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

Income that is not effectively connected. Report other income on Schedule NEC if it is not effectively connected with a U.S. trade or business.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were reported to you in box 1 of Form(s) W-2, include the amount on line 8. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

Line 22—Treaty-exempt income. Report on line 22 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 23. You must complete [item L](#) of Schedule OI on page 5 of Form 1040-NR to report income that is exempt from U.S. tax.

Attach any Form 1042-S you received for treaty-exempt income. If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2019, you can deduct on line 24 up to \$250

of qualified expenses you paid in 2019. However, you cannot deduct these expenses on your Form 1040-NR, Schedule A, anymore. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach; or
- 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 tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use Tax Topic 458 at IRS.gov/TaxTopics or see *Deductions for Unreimbursed Employee Expenses* in Pub. 529.

Line 25—Health savings account (HSA) deduction. You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2019. See Form 8889.

Line 26—Moving expenses of members of the Armed Forces. Members of the Armed Forces of the

United States on active duty can deduct certain moving expenses. The move must be pursuant to a military order and because of a permanent change of station.



You cannot deduct moving expenses if you are not a member of the Armed Forces of the United States on active duty.

Use Form 3903 to figure the amount to enter on this line.

Line 27—Deductible part of self-employment tax. If you were self-employed and owe self-employment tax, fill in Schedule SE (Form 1040 or 1040-SR) to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

Line 28—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, Retirement Plans for Small Business; or, if you were a minister, Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Line 29—Self-employed health insurance deduction. You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2019, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the [line 7](#) instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE (Form 1040 or 1040-SR).

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing

Schedule C or F (Form 1040 or 1040-SR), the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. Either you can pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

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 2019, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2019, do not use amounts paid for coverage for that month to figure the deduction.



A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.

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.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the [Self-Employed Health Insurance Deduction Worksheet](#) to figure the amount you can deduct.

Exceptions. Use Worksheet 6-A in chapter 6 of Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if either of the following applies.

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

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

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

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

Line 32—IRA deduction. If you made contributions to a traditional individual retirement arrangement (IRA) for 2019, you may be able to take an IRA deduction. But you must have had earned income to do so. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. See *How Much Can You Deduct?* in chapter 1 of Pub. 590-A for more details.

A statement should be sent to you by June 1, 2020, that shows all contributions to your traditional IRA for 2019.



If you made any nondeductible contributions to a traditional IRA for 2019, you must report them on Form 8606.

Use the [IRA Deduction Worksheet](#) to figure the amount, if any, of your IRA deduction. But read the following nine-item list before you fill in the worksheet.

1. If you were age 70¹/₂ or older at the end of 2019, you cannot deduct any contributions made to your

- Before you begin:** ✓ If, during 2019, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, see the Instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
- ✓ Be sure you have read the *Exceptions* in the instructions for this line to see if you can use this worksheet instead of Pub. 535, Business Expenses, to figure your deduction.

1. Enter the total amount paid in 2019 for health insurance coverage established under your business for 2019 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2019, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan (explained in the instructions for this line) **1.** _____
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040-NR, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax **2.** _____
- 3. Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040-NR, line 29 **3.** _____

* If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE (Form 1040 or 1040-SR), Section B, line 4b.

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

traditional IRA for 2019 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for [line 48](#).

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for [line 48](#).

4. If you made contributions to your IRA in 2019 that you deducted for 2018, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c)


box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You cannot deduct contributions to your spouse's IRA.

7. Do not include rollover contributions in figuring your deduction. Instead, see the instructions for [lines 16a and 16b](#).

8. Do not include trustees' fees that were billed separately and paid by you for your IRA.

9. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2019, see *How Much Can Be Contributed?* in chapter 1 of Pub. 590-A for special rules.

 **TIP** *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see When Must You Withdraw Assets? in chapter 1 of Pub. 590-B.*

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

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

If you were covered by a retirement plan and you file Form 8815 or you exclude employer-provided adoption benefits, see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A to figure the amount, if any, of your IRA deduction.

Special rule for married individuals. If you checked filing status box 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 2019.

See chapter 1 of Pub. 590-A for more details.



You may be able to take the retirement savings contributions credit (saver's credit). See the [line 48](#) instructions.

IRA Deduction Worksheet—Line 32



If you were age 70½ or older at the end of 2019, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2019.

Before you begin:

- ✓ Be sure you have read the nine-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 34 (see the instructions for line 34, later).
- ✓ If you checked filing status box 5, and you lived apart from your spouse for all of 2019, enter “D” on the dotted line next to Form 1040-NR, line 32. If you do not, you may get a math error notice from the IRS.

1. Were you covered by a retirement plan (see Were you covered by a retirement plan, earlier)? Yes No

Next. If you checked “No” on line 1, skip lines 2 through 6, enter the applicable amount below on line 7, and go to line 8.

- \$6,000, if under age 50 at the end of 2019.
- \$7,000, if age 50 or older but under age 70½ at the end of 2019.

Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.

- You checked filing status box 2, or checked filing status box 5 and **lived apart** from your spouse for all of 2019, enter \$74,000.
- Qualifying widow(er), enter \$123,000. 2.
- You checked filing status box 5 and lived with your spouse at any time in 2019, enter \$10,000.

3. Enter the amount from Form 1040-NR, line 23 3.

4. Enter the total of the amounts from Form 1040-NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 34 4.

5. Subtract line 4 from line 3 5.

6. Is the amount on line 5 less than the amount on line 2?

No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

Yes. Subtract line 5 from line 2. Follow the instruction below that applies to you.

- If you checked filing status box 2 or box 5, and the result is \$10,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$6,000, if under age 50 at the end of 2019.
 - ii. \$7,000, if age 50 or older but under age 70½ at the end of 2019.
- If the result is less than \$10,000, go to line 7. 6.
- If you checked filing status box 6, and the result is \$20,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$6,000, if under age 50 at the end of 2019.
 - ii. \$7,000, if age 50 or older but under age 70½ at the end of 2019.
- If the result is less than \$20,000, go to line 7.

IRA Deduction Worksheet—Line 32 Continued from the previous page

7.	<p>Multiply line 6 by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • You checked filing status box 2 or box 5, multiply by 60% (0.60) (or by 70% (0.70) if you are age 50 or older at the end of 2019). • You checked filing status box 6, multiply by 30% (0.30) (or by 35% (0.35) if you are age 50 or older at the end of 2019). But if you checked “No” on line 1, then multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2019). 	7.	
8.	<p>Enter the total of your wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32</p>	8.	
9.	<p>Enter the earned income you received as a self-employed individual or a partner. Generally, this is your net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040-NR, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A</p>	9.	
10.	<p>Add lines 8 and 9</p>	10.	
11.	<p>Enter traditional IRA contributions made, or that will be made by the due date of your 2019 return not counting extensions (for most people), for 2019 to your IRA</p>	11.	
12.	<p>Enter the smallest of line 7, 10, or 11. This is the most you can deduct. Enter this amount on Form 1040-NR, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	12.	

Line 33—Student loan interest deduction. You can take this deduction only if all of the following apply.

- You paid interest in 2019 on a [qualified student loan](#) (explained later).
- You checked filing status box 2 or box 6.
- Your modified adjusted gross income (AGI) is less than \$85,000. Use lines 2 through 4 of the [Student Loan Interest Deduction Worksheet](#) to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2019 tax return.

Use the [Student Loan Interest Deduction Worksheet](#) to figure your student loan interest deduction.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher

education expenses for any of the following individuals who was an eligible student.

1. Yourself.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year or \$4,200 for 2019, or
 - c. You could be claimed as a dependent on someone else's return.

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. For details, see Pub. 970.

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

For more details about this deduction, see Pub. 970.

Line 34. Include in the total on line 34 any of the following write-in 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 34, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing-arts-related expenses (see Form 2106). Identify as "QPA."
- Reforestation amortization and expenses (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 for actions involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 35—Adjusted gross income.

If line 35 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 37—Itemized deductions.

Enter the total itemized deductions from line 8 of Schedule A on page 3 of the form. See the instructions for [Schedule A, line 8](#), for more details.



Students or business apprentices may be able to take the standard deduction instead of their itemized deductions if they are eligible for benefits under Article 21(2) of the United States-India Income Tax Treaty. However, if their spouse has itemized, they must itemize their deductions also. See chapter 5 of Pub. 519 for details. They may also be able to claim a net qualified disaster loss. See the Instructions for Form 4684 and Pub. 547.

Line 38

Qualified Business Income Deduction (Section 199A Deduction)

To figure your qualified business income deduction, use Form 8995 or Form 8995-A as applicable.

- Use Form 8995 if:
- You have qualified business income (loss), qualified REIT dividends, or qualified PTP income (loss);
 - Your 2019 taxable income before the qualified business income deduction is less than or equal to \$160,700 (\$160,725 if you have checked box 5 on page 1 of Form 1040-NR); and
 - You are not a patron in a specified agricultural or horticultural cooperative.

If you do not meet these requirements, use Form 8995-A, Qualified Business Income Deduction, instead. See the instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

Line 39—Deduction for exemptions for estates and trusts only. A trust or estate can claim an exemption

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records



Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to line 34 (see the instructions for line 34).

1. Enter the total interest you paid in 2019 on qualified student loans (see [Qualified student loan](#), earlier). **Do not** enter more than \$2,500 1. _____
2. Enter the amount from Form 1040-NR, line 23 2. _____
3. Enter the total of the amounts from Form 1040-NR, lines 24 through 32, plus any write-in adjustments you entered on the dotted line next to line 34 3. _____
4. Subtract line 3 from line 2 4. _____
5. Is line 4 more than \$70,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$70,000 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 1040-NR, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Form 1040-NR, Schedule A; Schedule C (Form 1040 or 1040-SR); Schedule E (Form 1040 or 1040-SR); etc.) 8. _____

only to the extent of its income that is effectively connected with a U.S. trade or business.



You can't claim an exemption deduction in 2019 if you are an individual.

Estates. Enter \$600 on line 39.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 39.

If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$4,200 on line 39.

If you are filing for any other trust, enter \$100 on line 39.

Line 42—Tax. Include in the total on line 42 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form(s) 4972 (relating to lump-sum distributions). Check the appropriate box.
- Repayment of any excess advance payments of the health coverage tax credit from Form 8885. Enter "HCTC" and the amount of the repayment on the line to the right of box c on line 42. Check box c.
- The amount from Form 8978, line 14 (relating to partner's audit liability under section 6226), but only if the amount is positive. Enter "Form 8978" and that amount on the line to the right of box c on line 42. Check box c. If the amount on Form 8978, line 14, is negative, see [Line 51](#), later.

Tax Table or Tax Computation

Worksheet. If you are filing for an estate or trust, use the [Tax Rate Schedules](#), later.

Individuals. If your taxable income (line 41) is less than \$100,000, you must use the Tax Table, later in the instructions, to figure your tax. Be sure you use the correct column. If you checked filing status box 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the [Tax Computation Worksheet](#) after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

- You are required to figure your tax using Form 8615, the Schedule D Tax Worksheet, or the Qualified Dividends and Capital Gain Tax Worksheet.
- You use Schedule J (Form 1040 or 1040-SR) (for farming or fishing income) to figure your tax.

Form 8615. Form 8615 must be filed for a child (including a nonresident alien child) if they meet all of the following conditions.

1. They had more than \$2,200 of unearned 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.
2. They are required to file a tax return.
3. They were either:
 - a. Under age 18 at the end of 2019,
 - b. Age 18 at the end of 2019 and did not have earned income that was more than half of their support, or
 - c. A full-time student at least age 19 but under age 24 at the end of 2019 and did not have earned income that was more than half of their support.
4. At least one of their parents was alive at the end of 2019.
5. They do not file a joint return in 2019.

But if the child files a joint return for 2019 or if neither of the child's parents was alive at the end of 2019, do not use Form 8615 to figure the child's tax.

A child born on January 1, 2002, is considered to be age 18 at the end of 2019; a child born on January 1, 2001, is considered to be age 19 at the end of 2019; a child born on January 1, 1996, is considered to be age 24 at the end of 2019.



Your parent may be able to elect to report your interest, ordinary dividends, and capital gain distributions on his or her return. If your parent makes this election, you won't have to file a return or Form 8615. However, the federal income tax on your income, including qualified dividends and capital gain

distributions, may be higher if this election is made. For more details, see Form 8814, Parents' Election To Report Child's Interest and Dividends.

Schedule D Tax Worksheet. If you have to file Schedule D (Form 1040 or 1040-SR), and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040-NR, line 42.

Qualified Dividends and Capital Gain Tax Worksheet. Use the [Qualified Dividends and Capital Gain Tax Worksheet](#) to figure your tax if

you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

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

Schedule J (Form 1040 or

1040-SR). If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J (Form 1040 or 1040-SR).

Line 43—Alternative minimum tax.

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251 for individuals. If you are filing for an estate or trust, 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 in [Adjustments and Preferences](#), later, you must complete Form 6251.

Otherwise, to see if you should complete Form 6251, add together the amounts on the following lines.

- Form 1040-NR, line 41 if an individual (line 41 reduced by the amount on line 39 if a trust or an estate).



Before you begin: ✓ See the instructions for *Qualified Dividends and Capital Gain Tax Worksheet* under the instructions for line 42 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040-NR through line 41.
 ✓ If you do not have to file Schedule D (Form 1040 or 1040-SR) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040-NR.

1. Enter the amount from Form 1040-NR, line 41 1. _____
2. Enter the amount from Form 1040-NR, line 10b 2. _____
3. Are you filing Schedule D (Form 1040 or 1040-SR)?
 Yes. Enter the **smaller** of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.
 No. Enter the amount from Form 1040-NR, line 14 3. _____
4. Add lines 2 and 3 4. _____
5. Subtract line 4 from line 1. If zero or less, enter -0- 5. _____
6. If you checked the filing status:
 • Box 2 or box 5, enter \$39,375
 • Box 6, enter \$78,750 6. _____
7. Enter the smaller of line 1 or line 6 7. _____
8. Enter the smaller of line 5 or line 7 8. _____
9. Subtract line 8 from line 7. This amount is taxed at 0% 9. _____
10. Enter the smaller of line 1 or line 4 10. _____
11. Enter the amount from line 9 11. _____
12. Subtract line 11 from line 10 12. _____
13. If you checked the filing status:
 • Box 2, enter \$434,550
 • Box 5, enter \$244,425
 • Box 6, enter \$488,850 13. _____
14. Enter the smaller of line 1 or line 13 14. _____
15. Add lines 5 and 9 15. _____
16. Subtract line 15 from line 14. If zero or less, enter -0- 16. _____
17. Enter the smaller of line 12 or line 16 17. _____
18. Multiply line 17 by 15% (0.15) 18. _____
19. Add lines 9 and 17 19. _____
20. Subtract line 19 from line 10 20. _____
21. Multiply line 20 by 20% (0.20) 21. _____
22. Figure the tax on the amount on line 5.
 • If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax.
 • If the amount on line 5 is \$100,000 or more, use the [Tax Computation Worksheet*](#) 22. _____
23. Add lines 18, 21, and 22 23. _____
24. Figure the tax on the amount on line 1.
 • If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax.
 • If the amount on line 1 is \$100,000 or more, use the [Tax Computation Worksheet*](#) 24. _____
25. **Tax on all taxable income.** Enter the smaller of line 23 or line 24. Also include this amount on Form 1040-NR, line 42 25. _____

* Estates and trusts must use the [Tax Rate Schedules](#).

- Form 1040-NR, Schedule A, line 1b.

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

- \$71,700 if you checked filing status box 2.
- \$55,850 if you checked filing status box 5.
- \$111,700 if you checked filing status box 6.

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

Adjustments and Preferences.

- Accelerated depreciation.
- Stock received 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, passive activities, partnerships, or activities for which you are not at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Credit for prior year minimum tax.
- Alternative fuel vehicle refueling property tax.
- Foreign tax credit.
- Net qualified disaster loss if you are a student or business apprentice eligible for benefits under Article 21(2) of the United States-India Income Tax Treaty and you reported a standard deduction on Form 1040-NR (Schedule A), line 7. See the Instructions for Form 4684 for more information.



Form 6251 should be filled in for a child if Form 8615 must be used to figure the child's tax and the child's AGI on Form 1040-NR, line 35, exceeds the child's earned income by more than \$7,750. To find out when Form 8615 must be used, see Form 8615 in the instructions for [line 42](#).

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

Line 44—Excess advance premium tax credit repayment. The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on line 44.

You may have to repay excess advance premium tax credit payments even if someone else enrolled you, your spouse, or your dependent. You may also have to repay excess advance premium tax credit payments if you enrolled someone in coverage through the Marketplace whom you do not claim as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Credits

Line 46—Foreign tax credit. If you paid income tax to a foreign country or U.S. possession, 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](#), earlier), 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 of the following apply.

1. Form 1040-NR is being filed for a nonresident alien individual and not an estate or trust.
2. The total of your foreign taxes was not more than \$300.
3. All of your foreign source gross income was from the passive category (which includes most interest and dividend income).
4. 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.
5. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
6. All of your foreign taxes were:
 - a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
 - b. Paid to countries that are recognized by the United States and do not support terrorism.

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

If you meet all six requirements, enter on line 46 the smaller of (a) your total foreign tax, or (b) the total of the amounts on Form 1040-NR, lines 42 and 44.

If you do not meet all six requirements, see Form 1116 to find out if you can take the credit. For additional information, see Pub. 514, Foreign Tax Credit.

Line 47—Credit for child and dependent care expenses. You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for [children who did not live with](#)

[you due to divorce or separation](#) in the instructions for line 7.

For details, use Tax Topic 602 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Form 2441.

Line 48—Retirement savings contributions credit (saver's credit).

You may be able to take this credit if you made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

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

- The amount on Form 1040-NR, line 35, is more than \$32,000.
- You:

1. Were born after January 1, 2002;
2. Are claimed as a dependent on someone else's 2019 tax return; or
3. Were a student (defined next).

You were a student if during any part of 5 calendar months of 2019 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 a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet. For more details, use Tax Topic 610 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Form 8880.

Line 49—Child tax credit and credit for other dependents.

The child tax credit is for people who have a qualifying child as defined in the instructions for [line 7, column \(4\), child tax credit](#). It is in addition to the credit for child and dependent care expenses on Form 1040-NR, line 47. The credit for other dependents is for people who have dependents who cannot be claimed for the child tax credit, as explained in the instructions for [line 7, column \(4\), credit for other dependents](#). Complete the [Child Tax Credit and Credit for Other Dependents Worksheet](#) to determine if you can take these credits.

To qualify for the child tax credit or credit for other dependents, the person claimed must be a U.S. citizen, U.S. national, or U.S. resident alien.

To claim the child tax credit or credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519.

Form 8862, who must file. You must file Form 8862 to claim the child tax credit or credit for other

dependents if your child tax credit or additional child tax credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2019 return. Don't file Form 8862 if you filed Form 8862 for 2018 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.



If you take the child tax credit or credit for other dependents even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you will not be allowed to take either credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you will not be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.



If your qualifying child did not have an SSN issued before the due date of your 2019 return (including extensions), you can't claim the child tax credit for that child on either your original or amended return. However, you may be able to claim the credit for other dependents for that child.

**2019 Child Tax Credit and Credit for Other Dependents
Worksheet—Line 49**

Keep for Your Records 

To claim the child tax credit or the credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519.



1. To be a qualifying child for the child tax credit, the child must be your dependent, be **under age 17** at the end of 2019, and meet all the conditions in the instructions for **line 7, column (4), child tax credit**. Make sure you check the "child tax credit" box on Form 1040-NR, line 7, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit; but you may be able to claim the credit for other dependents for that child. Make sure you check the "credit for other dependents" box on Form 1040-NR, line 7, column (4), for each such child. See the instructions for **line 7, column (4), credit for other dependents**, earlier.
3. To see if your qualifying relative qualifies you to take the credit for other dependents, see the instructions for **line 7, column (4), credit for other dependents**, earlier.
4. Be sure to see the instructions for **line 7, column (2)**, to determine if the dependent has the required taxpayer identification number.
5. Do **NOT** use this worksheet, but use Pub. 972 instead if you are claiming the adoption credit, mortgage interest credit, a carryforward of the District of Columbia first-time homebuyer credit, or residential energy efficient property credit.

PART 1

1. Number of qualifying children under age 17 with the required social security number: _____ X \$2,000.

1	
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2. Number of other dependents, including qualifying children without the required social security number: _____ X \$500.

2	
---	--
3. Add lines 1 and 2.

3	
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Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien on line 1 or line 2. Also, don't include on line 2 anyone you included on line 1.

4. Enter the amount from Form 1040-NR, line 35.

4	
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5. Enter \$200,000.

5	
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6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter -0- on line 7, and go to line 8.
 Yes. Subtract line 5 from line 4. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

6	
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7. Multiply the amount on line 6 by 5% (0.05). Enter the result.

7	
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8. Is the amount on line 3 more than the amount on line 7?
 No.  You cannot take the child tax credit on Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040-NR, line 64. Complete the rest of your Form 1040-NR.
 Yes. Subtract line 7 from line 3. Enter the result.

8	
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Go to Part 2 on the next page.

Before you begin Part 2: *Figure the amount of any credits you are claiming on Form 5695, Part II;* Form 8910; or Form 8936.*


PART 2	9.	Enter the amount from Form 1040-NR, line 45.	9	
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10. Add any amounts from:

Form 1040-NR, line 46		_____		
Form 1040-NR, line 47	+	_____		
Form 1040-NR, line 48	+	_____		
Form 5695, line 30	+	_____		
Form 8910, line 15	+	_____		
Form 8936, line 23	+	_____		

Enter the total.	10	
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11. Are the amounts on lines 9 and 10 the same?

Yes.  You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

No. Subtract line 10 from line 9.

11	
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12. Is the amount on line 8 more than the amount on line 11?

Yes. Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

This is your child tax credit and credit for other dependents.

12	
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No. Enter the amount from line 8.

Enter this amount on Form 1040-NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040-NR, line 64, if you answered "Yes" on line 11 **or** line 12 above.

- First, complete your Form 1040-NR through line 63.
- Then, use Schedule 8812 (Form 1040 or 1040-SR) to figure any additional child tax credit.



If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862 to find out if you must file Form 8862 to take the credit for 2019.

Line 50—Residential energy credits. Enter the residential energy credits on line 50.

Residential energy efficient property credit. You may be able to take this credit by completing and

attaching Form 5695 if you paid for any of the following during 2019.

- Qualified solar electric property for use in your home located in the United States.

- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.

- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

Also complete Form 5695 if you only have a carryforward of a residential energy efficient property credit from 2018.

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2019 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.
- You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.
- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.



The electric heat pump water heater must now be at least a Uniform Energy Factor of 2.2. And the measure for the natural gas, propane, or oil water heater is now the Uniform Energy Factor.

- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.



The recent legislation also has made the nonbusiness energy property credit available for 2018. If you are eligible to claim this credit for 2018, you may need to file an amended return, Form 1040-X. See [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for more information about amending a

tax return. If you are claiming the nonbusiness energy property credit for both 2018 and 2019, complete your 2018 Form 5695 first. There is a lifetime limitation on this credit.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details on the residential energy credits, see Form 5695 and its instructions.

Line 51—Other credits. Enter the total of the following credits on line 51 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners or self-employed or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2019. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. See Form 8859. You cannot claim this credit for a home you bought after 2011. You can only claim the credit if you have a credit carryforward from 2018.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.

- Alternative motor vehicle credit. See Form 8910.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- The amount from Form 8978, line 14 (relating to partner's audit liability under section 6226), but only if the amount is negative. Include that negative amount as a positive amount on line 51. If the amount on Form 8978, line 14, is positive, report it on Form 1040-NR, line 42. See [Line 42](#), earlier.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 55—Self-employment tax.

Enter the amount of any taxes from Schedule SE (Form 1040 or 1040-SR), Section A, line 5, or Section B, line 12. See the Instructions for Schedule SE (Form 1040 or 1040-SR) for more information.

If you are a self-employed nonresident alien, you must pay self-employment tax only if an international social security agreement (often called a totalization agreement) in effect determines that you are covered under the U.S. social security system. See the Instructions for Schedule SE (Form 1040 or 1040-SR) for information about international social security agreements. Information about totalization agreements is available at [IRS.gov](https://www.irs.gov). Enter "totalization agreement" in the search box. You can also find information at [SSA.gov/international](https://ssa.gov/international) under "International Agreements."



If you are not required to pay self-employment tax but do so anyway, you will not be eligible to receive social security benefits.

Line 56—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If 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.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



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

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 56 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040-NR, line 8.

Line 57—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. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution 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.

2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.

3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.

4. You were born before July 1, 1948, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 57.

The taxable amount of the distribution is the part of the distribution you reported on Form 1040-NR, line 16b or 17b, or on Form 4972. Also, enter “No” under the heading *Other Taxes* to the left of line 57 to indicate that you do not have to file Form 5329.

However, you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R, you received a Form 1042-S for the distribution, or you qualify for an exception, such as the exceptions for qualified higher education expenses or qualified first-time homebuyer distributions.

Line 58—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 chapter 4 of Pub. 519 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 by treaty or exchange of notes, complete Form 8833 and attach it to this return. Also, complete [item L](#) of Schedule OI on page 5 and include the amount on line 22 on page 1 of Form 1040-NR. If you are exempt

from the tax for any other reason, you must attach a statement to Form 1040-NR identifying your country of residence and the 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 59a—Household employment taxes. Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H (Form 1040 or 1040-SR) and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$2,100 or more in 2019. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2019 and was a student.

2. You withheld federal income tax during 2019 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019 to household employees.

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, housekeepers, yard workers, and similar domestic workers.

Line 59b—First-time homebuyer credit repayment. Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2019, you can enter your 2019 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

Line 60—Other taxes. Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication

indicated. Enter on line 60 the total of all the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2019 wages and any self-employment income was more than \$125,000 if married (box 5 on page 1 of Form 1040-NR), or \$200,000 if single or qualifying widow(er) (box 2 or box 6 on page 1 of Form 1040-NR).



If you checked box 5 on page 1 of Form 1040-NR, you must use the threshold amount for married filing separately of \$125,000 when you complete Form 8959.

In addition, see Form 8959 and its instructions if your railroad retirement (RRTA) compensation was more than the applicable threshold above.

Check box a if you owe the tax.

For the following taxes, check box b and in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.



If you owe interest on the tax due on installment income under section 453(l) or interest on the deferred tax on gain from certain installment sales under section 453A, list those amounts, and the applicable code, first before listing any other taxes you may owe and report on this line.

1. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

2. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

3. Net investment income tax if you are a dual-status taxpayer (see [Dual-Status Taxpayers](#), earlier). You may owe this tax for the part of the year you were a U.S. resident (see Form 8960 and its instructions). Identify as "NIIT."

4. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

5. Additional tax on an HSA because you did not remain an eligible individual during the testing

period (see Form 8889, Part III). Identify as "HDHP."

6. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

7. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

8. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Indian employment credit (see Form 8845). Identify as "IECR."

d. New markets credit (see Form 8874). Identify as "NMCR."

e. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."

f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

9. Recapture of federal mortgage subsidy. If you sold your home in 2019 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."

10. Section 72(m)(5) excess benefits tax (see chapter 4 of Pub. 560). Identify as "Sec. 72(m)(5)."

11. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

12. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

13. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

14. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See *Contributions of Property* in Pub. 526. Identify as "FITPP."

16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

17. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

18. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2019. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

Payments

Lines 62a through 62d—Federal income tax withheld. Enter all federal income tax withheld.

Line 62a. Enter on line 62a the total of any federal income tax withheld and shown on Form(s) W-2 and Form(s) 1099. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.


If you had Additional Medicare Tax withheld by your employer(s) in 2019, include the amount shown on Form 8959, line 24, in the total on line 62a. Attach Form 8959.


Also include on line 62a any federal income tax withheld as reported on Schedule(s) K-1.

Line 62b. Enter on line 62b any tax withheld by a partnership and shown on Form(s) 8805. Attach a copy of all Form(s) 8805 to the back of your return.

Line 62c. Enter on line 62c any tax withheld under section 1445 (related to dispositions of U.S. real property interests) or under section 1446(f)(1) (related to dispositions of interests in partnerships engaged in the conduct of a trade or business in the United States) and shown on Form(s) 8288-A. Attach a copy of all Form(s) 8288-A to the front of your return.

Line 62d. Enter on line 62d the total amount shown as federal income tax withheld under chapter 3 or 4 on your Form(s) 1042-S. The withholding credit should be shown in box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.

 **TIP** Be sure to attach to the front of your return a copy of all Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A. Attach to the front of your return Form(s) 1099-R if tax was withheld. Be sure to attach to the back of your return all Form(s) 8805. A foreign trust or estate must also attach to the back of Form 1040-NR copies of the Form(s) 8805 it must furnish to its beneficiaries with the Schedule(s) T completed.

 **CAUTION** Refunds of taxes shown on Forms 8805, 8288-A, or 1042-S may be delayed for up to 6 months. See [Refund Information](#), later.


Line 63—2019 estimated tax payments. Enter any estimated federal income tax payments you made for 2019. Include any overpayment that you applied to your 2019 estimated tax from:

- Your 2018 return, or
- An amended return (Form 1040-X).

Name change. If you changed your name, and you made estimated tax payments using your former name, attach a statement to the front of Form 1040-NR that explains all the payments you made in 2019 and the

name(s) and SSN(s) under which you made them.


Line 64—Additional child tax credit. If you make the election to use your 2018 earned income to figure your additional child tax credit, enter "PYEI" and the amount of your 2018 earned income on the dotted line next to line 64. For more information, see the Instructions for Schedule 8812.

 **TIP** You may be able to use your 2018 earned income to figure your additional child tax credit if (a) your 2018 earned income is more than your 2019 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. For details, see the Instructions for Form 8812.

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in the instructions for [line 7, column \(4\), child tax credit](#)). The additional child tax credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

To qualify for the additional child tax credit (ACTC), the child must be a U.S. citizen, U.S. national, or U.S. resident alien.

To claim the child tax credit, additional child tax credit, or credit for other dependents in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519.


 **CAUTION** If your qualifying child did not have an SSN valid for employment issued before the due date of your 2019 return (including extensions), you can't claim the additional child tax credit for that child on either your original or an amended 2019 return.

Two Steps To Take the Additional Child Tax Credit!


Step 1. Be sure you figured the amount, if any, of your child tax credit and credit for other dependents. See the instructions for [line 49](#).

Step 2. Read the TIP at the end of your [Child Tax Credit and Credit for Other Dependents Worksheet](#). Use Schedule 8812 to see if you can take

the ACTC, but only if you meet the condition given in that TIP.

 **TIP** Refunds for returns claiming the additional child tax credit cannot be issued before mid-February 2020. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

Form 8862, who must file. You must file Form 8862 if your child tax credit or additional child tax credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2019 return to claim the credit for 2019. Do not file Form 8862 if you filed Form 8862 for 2018 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.

 **CAUTION** If you take the additional child tax credit even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you will not be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you will not be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You may also have to pay penalties.

Line 65—Net premium tax credit. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on line 65. See Pub. 974 and the Instructions for Form 8962 for more information.

Line 66—Amount paid with request for extension to file. If you got an automatic extension of time to

file Form 1040-NR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, do not include on line 66 the convenience fee you were charged.

Line 67—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2019 and total wages of more than \$132,900, 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 \$8,239.80. But if any one employer withheld more than \$8,239.80, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

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

See chapter 3 of Pub. 505 for more details.

Line 68—Credit for federal tax on fuels. Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 69—Other payments. Check the box(es) on line 69 to report any credit from Form 2439 or 8885.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 69, check box d, and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that does not belong on any other line, include the payment on line 69. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 69 credits and payments.

Line 70—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2019.

Refund

Line 72—Amount overpaid. If line 72 is under \$1, we will send a refund only on written request.

Refund offset. If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 72 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 Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Lines 73a through 73e—Amount refunded to you. If you want to check the status of your refund, just use the IRS2Go phone app or go to *Where's My Refund?* at [IRS.gov/Refunds](https://www.irs.gov/Refunds). See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2019 tax return handy so you can enter your social security number or individual taxpayer identification number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



If you request a refund of tax withheld on a Form 1042-S, Form 8805, or Form 8288-A, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about [IRAs](#), later.

If you want us to directly deposit the amount shown on line 73a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 73b through 73d (if you want your refund deposited to only one account), or
- Check the box on line 73a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 73a. Draw a line through the boxes on lines 73b and 73d. We will send you a check instead.

Account must be in your name. Do not request a deposit of any part of your refund to an account that is not in your name. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at [IRS.gov/DepositLimit](https://www.irs.gov/DepositLimit).

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits

are sent electronically using direct deposit.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a U.S. bank or other financial institution in the United States before you request direct deposit. Make sure your direct deposit will be accepted.

You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2019). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2019 return during 2020 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2020.

If you designate your deposit to be for 2019, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2019. In that case, you must file an amended 2019 return and reduce any IRA deduction and any retirement savings contributions credit (saver's credit) you claimed.



You may be able to contribute up to \$6,000 (\$7,000 if age 50 or older at the end of 2019) to a traditional IRA or Roth IRA for 2019. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For

more information on IRA contributions, see Pub. 590-A.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to go.usa.gov/3KvcP.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.



The number of direct deposits to a single account or prepaid debit card is limited to three refunds a year. After this limit is exceeded, paper checks will be sent instead. Learn more at IRS.gov.

Line 73b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the [sample check](#) shown here, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 73b if:

- The routing number on a deposit slip is different from the routing number on your checks,

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 73c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 73d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the [sample check](#), the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons your direct deposit request will be rejected. If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2019 return after November 30, 2020.
- Any numbers or letters on lines 73b through 73d are crossed out or whited out.

Sample Check – Lines 73b Through 73d

Sample Check—Lines 73b Through 73d

The image shows a sample check from ANYPLACE BANK. The payee is RUFUS MAPLE and MARY MAPLE, 123 Main Street, Anyplace, LA 70000. The check is payable to the order of the payee. The routing number is 250250025 and the account number is 20202086. The check number is 1234. The amount is \$1,234.00. A note indicates that the routing and account numbers may appear in different places on the check.

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



The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 73e. If you want your refund mailed to an address not listed on page 1 of Form 1040-NR, enter that address on line 73e. See [Foreign address](#), earlier, for information on entering a foreign address.

Note. If the address on page 1 of Form 1040-NR is not in the United States, you can enter an address in the United States on line 73e. However, if the address on page 1 of Form 1040-NR is in the United States, the IRS cannot mail a refund to a different address in the United States.

Line 74—Applied to your 2020 estimated tax. Enter on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2020 estimated tax.



This election to apply part or all of the amount overpaid to your 2020 estimated tax cannot be changed later.

Amount You Owe



To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions). See [When To File](#), earlier. You do not have to pay if line 75 is under \$1.

Include any estimated tax penalty from line 76 in the amount you enter on line 75. Do not include any estimated tax payment for 2020 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use Tax Topic 206 at [IRS.gov/TaxTopics](#).

Line 75—Amount You Owe

The IRS offers several payment options. You can pay online, by

phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](#) for payment options.

Pay Online

The IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](#). You can pay using any of the following methods.

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you, go to [IRS.gov/Payments](#).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). A convenience fee is charged by these service providers.

- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at [IRS.gov/EFW](#).

- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged unless you are a low-income taxpayer meeting certain criteria.

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
[PAY1040.com](#)

WorldPay US, Inc.
844-PAY-TAX-8™
(844-729-8298)
[PayUSAtax.com](#)

Official Payments
888-UPAY-TAX™
(888-872-9829)
[OfficialPayments.com](#)

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 800-555-4477 (English) or 800-244-4829 (Español). People who are deaf, or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](#) or [EFTPS.gov](#).

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go application.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [OfficialPayments.com/fed](#), our Official Payment provider.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2019 Form 1040-NR” and your name, address, daytime phone number, and SSN or ITIN on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](#).

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not

use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX^{XX/100}").

Mail your 2019 tax return, payment, and Form 1040-V to the address to which a return with a payment is mailed under [Where To File](#), earlier.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.



If you are mailing a check or money order without a return, you should include a completed Form 1040-V with your payment. Mail the payment and the Form 1040-V to the same address you would mail a return with a payment. See [Where To File](#), earlier.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 75 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2020 (or June 15, 2020, if you did not receive wages as an employee subject to U.S. income tax withholding). You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file or with your extension request. But before requesting an installment

agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](#).

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, by April 15, 2020 (or June 15, 2020, if you did not receive wages as an employee subject to U.S. income tax withholding). An extension will generally not be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2020 (or June 15, 2020, if you did not receive wages as an employee subject to U.S. income tax withholding). You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](#).

Line 76—Estimated Tax Penalty

You may owe this penalty if:

- Line 75 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 your 2019 Form 1040-NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68, and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes (line 59a) only if the total of lines 62a through 62d is

more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2018 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2018 return and you were a U.S. citizen or resident for all of 2018.

2. The total of lines 62a through 62d, 63, 67, and 70 on your 2019 return is at least 100% of the tax shown on your 2018 return. (But see Caution, below.) Your estimated tax payments for 2019 must have been made on time and for the required amount.



If your 2018 AGI was over \$150,000 (over \$75,000 if you checked filing status box 5 for 2018), item (2) applies only if the total of lines 62a through 62d, 63, 67, and 70 on your 2019 tax return is at least 110% of the tax shown on your 2018 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2018 return" is the amount on your 2018 Form 1040NR, line 61, minus the total of any amounts shown on lines 64, 65, and 68 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919.

Also, subtract from line 61 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 61, include household employment taxes only if the total of lines 62a through 62d is more than zero or you would have owed the estimated tax penalty for 2018 even if you did not include those taxes.

If the [Exception](#) just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the penalty. If you choose to figure the penalty yourself, use

Form 2210 (or Form 2210-F for farmers and fishermen).

Enter any penalty on line 76. Add the penalty to any tax due and enter the total on line 75.

However, if you have an overpayment on line 72, subtract the penalty from the amount you would otherwise enter on line 73a or 74. Lines 73a, 74, and 76 must equal line 72.

If the penalty is more than the overpayment on line 72, enter -0- on lines 73a and 74. Then subtract line 72 from line 76 and enter the result on line 75.

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, you can leave line 76 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.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2019 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 digits the designee chooses as his or her personal identification number (PIN).

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 end automatically no later than the due date (not counting extensions) for filing your 2020 tax return.

Sign Here

See [Sign Your Return](#), later, after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions



Do not include on Form 1040-NR, Schedule A, items deducted elsewhere, such as on Form 1040-NR or Schedule C, E, or F (Form 1040 or 1040-SR).

Note. Except as provided in the exception below, include only deductions and losses properly allocated and apportioned to income effectively connected with a U.S. trade or business. Do not include deductions and/or losses that relate to exempt income or to income that is not effectively connected with a U.S. trade or business. See section 861(b).

Exception. You can deduct certain charitable contributions and casualty and theft losses even if they do not relate to your effectively connected income. See [Gifts to U.S. Charities](#) and [Casualty and Theft Losses](#), later.

State and Local Income Taxes

Line 1a. You can deduct state and local income taxes you paid or that were withheld from your salary during 2019 on income connected with a U.S. trade or business. If, during 2019, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Also do not reduce your deduction by any state or local income tax refund or credit you expect to receive for 2019. Instead,

see the instructions for Form 1040-NR, [line 11](#), earlier.

Safe harbor for certain charitable contributions made in exchange for a state or local income tax credit. If you made a charitable contribution in exchange for a state or local income tax credit and your charitable contribution deduction must be reduced as a result of receiving or expecting to receive the tax credit, you may qualify for a safe harbor that allows you to treat some or all of the disallowed charitable contribution as a payment of state and local income taxes.

The safe harbor applies if you meet the following conditions. You made a cash contribution to an entity described in section 170(c). In return for the cash contribution, you received a state or local income tax credit. You must reduce your charitable contribution amount by the amount of the state or local income tax credit you receive.

If you meet these conditions, and to the extent you apply the state or local income tax credit to this or a prior year’s state or local income tax liability, you may include this amount on line 1a. To the extent you apply a portion of the credit to offset your state or local income tax liability in a subsequent year (as permitted by law), you may treat this amount as state or local income tax paid in the year the credit is applied.

For more information about this safe harbor and examples, see Notice 2019-12 at [IRS.gov/pub/irs-drop/n-19-12.pdf](https://www.irs.gov/pub/irs-drop/n-19-12.pdf).

Line 1b. The deduction for state and local taxes is limited to \$10,000 (\$5,000 if box 5 is checked). Enter the amount which is the smaller of state and local income taxes from line 1a and \$10,000 (\$5,000 if box 5 is checked) on entry line 1b.

Gifts to U.S. Charities

Lines 2 Through 4

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. Certain whaling captains may be able to deduct expenses paid in 2019 for

Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can do the following.

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our online search tool at [IRS.gov/TEOS](https://www.irs.gov/TEOS) to see if an organization is eligible to receive tax-deductible contributions (Pub. 78 data). Click on [Tax Exempt Organization Search](#).

Examples of U.S. qualified charitable organizations include the following.

- Churches, mosques, synagogues, temples, and other religious organizations.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals and medical research organizations.
- Most nonprofit educational organizations, such as colleges, but only if your contribution is not a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions you can deduct.

Contributions can be in cash, 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 can take the actual cost of gas and oil or 14 cents a mile. 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 deduct only 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 or to certain items or benefits of token value. 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) next.

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.

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.



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 applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040-NR, line 35.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040-NR, line 35.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts you cannot deduct.

- Certain contributions to charitable organizations, to the extent that you receive a state or local tax credit in return for your contribution. See Pub. 526 for more details and exceptions.



TIP See Safe harbor for certain charitable contributions made in exchange for a state or local income tax credit, *earlier, under Line 1a, if your cash contribution is disallowed because you received or expected to receive a credit.*

- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college's or university's stadium.
- 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.
- 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, no deduction is allowed until the entire interest has been transferred.
- Gifts to individuals and groups that are operated 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. For details and exceptions, see Pub. 526.
- 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.
- Cost of tuition.

Line 2—Gifts by Cash or Check

Enter on line 2 the total value of gifts you made in cash or by check (including out-of-pocket expenses) unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see [Limit on amount you can deduct](#), earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

Deduction for gifts by cash or check limited. If your deduction for the gifts you made in cash or by check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 2 the deductible value of gifts you made in cash or by check.

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 3—Other Than by Cash or Check

Enter on line 3 your contributions of property other than by cash or check unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see [Limit on amount you can deduct](#), earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

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 you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information.

If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items (see below)), you may also have to get appraisals of the values of the donated property.

See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Deduction for gifts other than by cash or check limited. If your deduction for the contributions of property other than by cash or check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 3 the deductible value of your contributions of property other than by cash or check.

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 the following.

- 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.



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 4—Carryover From Prior Year

You may have contributions that you could not deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

Casualty and Theft Losses



In 2019, you can only deduct a nonbusiness casualty or theft loss if it is from a federally declared disaster. You cannot deduct other nonbusiness casualty and theft losses.

Line 6—Casualty or Theft Loss(es)

Complete and attach Form 4684 to figure the amount of your loss. Only enter the amount from Form 4684, line 18, on line 6.



Do not enter a net qualified disaster loss from Form 4684, line 15, on line 6. Instead, enter that amount, if any, on line 7. See [Line 7](#), later, for information about reporting a net qualified disaster loss.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. 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. See Pub. 547 for the limitations.

You can only deduct nonbusiness/ personal casualty or theft losses resulting from a federally declared disaster and only to the extent that:

1. The amount of each separate casualty or theft loss is more than \$100; and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount shown on Form 1040-NR, line 35.



An exception to the rule limiting the deduction for personal casualty and theft losses to disaster losses applies where you have personal casualty gains not attributable to a federally declared disaster. In this case, you may deduct personal casualty losses that are not attributable to a federally declared disaster to the extent they don't exceed your personal casualty gains.

See the Instructions for Form 4684, *Casualties and Thefts*, and Pub. 547, *Casualties, Disasters, and Thefts*, for more information.

Other Itemized Deductions

Line 7—Other

Net qualified disaster loss reporting. If you have a net qualified disaster loss on Form 4684, line 15, of property located in the United States, list the amount from Form 4684, line 15, on the dotted lines next to line 7 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 7. Also be sure to attach Form 4684. If you are a student or business apprentice from India who is eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty and who is electing the standard deduction, see instead *Net Loss* in the Instructions for Form 4684; you will include the loss in your standard deduction amount.



Don't include your net qualified disaster loss on line 6.

Only the expenses listed next can be deducted on this line. List the type and amount of each expense from the following list on the dotted lines next to line 7 and enter the total of these expenses on line 7. If you are filing a paper return and you cannot fit all

your expenses on the dotted lines next to line 7, attach a statement instead showing the type and amount of each expense. Enter one total on line 7. These expenses are as follows.

- 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.
 - Certain unrecovered investment in a pension.
 - Impairment-related work expenses of a disabled person.
- For more details, see Pub. 529.

Total Itemized Deductions

Line 8

Enter the total of lines 1b, 5, 6, and 7 on line 8. Also enter this amount on Form 1040-NR, line 37.

Note. In 2019, your total itemized deductions are not limited by your adjusted gross income as it was in previous years.

Instructions for Schedule NEC, Tax on Income Not Effectively Connected With a U.S. Trade or Business

Enter your income in the row that lists the correct category of income and in the column that lists the correct tax rate under a tax treaty or the general U.S. tax rules. Use column (d) if the income is subject to a 0% rate. Include income only to the extent it is not effectively connected with the conduct of a trade or business in the United States.

Withholding of tax at the source.

Tax must be withheld at the source on income not effectively connected with a U.S. trade or business that is paid to nonresident aliens. The withholding is generally at a 30% rate. The tax must be withheld by the person who pays the income. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Certain amounts paid for guarantees of indebtedness issued after September 27, 2010, are U.S. source income. If the payments are not made in connection with a U.S. trade or business, tax must be withheld.

Exceptions. There are exceptions to the general rule. The withholding tax rate may be lower or the income may be exempt if your country of tax residence and the United States have a treaty setting lower rates. See Treaty Table 1, Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties, available at [IRS.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables).

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.

Categories of Noneffectively Connected Income

The following list gives only a general idea of the types of income to include on Schedule NEC. The instructions for a specific line include more information and any exceptions to withholding. For more information, see Pub. 519 and Pub. 515.

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

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



Alimony pursuant to a divorce or separation agreement entered into on or before December 31, 2018, is income on your 2019 Form 1040-NR unless that agreement was changed after December 31, 2018, to expressly provide that alimony received isn't included in your income. Alimony received is not included in your income if you entered into the divorce or separation agreement after December 31, 2018.

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 2019. Include these gains only if you were in the United States at least 183 days during 2019.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see Pub. 519 for exceptions). You must report the full amount of your winnings unless you are a resident of Canada.



See [Lines 10a Through 10c—Gambling Winnings—Residents of Canada](#) and [Line 11—Gambling Winnings—Residents of Countries Other Than Canada](#), later.

Lines 1a, 1b, and 1c—Dividends

Except as provided next, include all dividends paid by U.S. corporations on line 1a. Include all U.S. source dividends paid by foreign corporations on line 1b. Include all dividend equivalent payments received with respect to section 871(m) transactions on line 1c. A dividend includes a substitute dividend payment made to the transferor of a security in a securities lending transaction or a sale-repurchase transaction that would be treated as a dividend if it were a distribution on the transferred security.

Dividend equivalent payments.

Dividends also include all dividend equivalent payments made after September 13, 2010. Currently, dividend equivalent payments include (1) substitute dividends, (2) payments made pursuant to a specified notional principal contract, and (3) payments made pursuant to a specified equity-linked instrument that are (directly or indirectly) contingent on, or determined by reference to, the payment of a dividend from U.S. sources.

An NPC that is treated as a specified notional principal contract as of January 1, 2017, will remain a specified notional principal contract after January 1, 2017.

For payments made on or after January 1, 2017, a notional principal contract is a simple notional principal contract under Regulations section

1.871-15(d)(2)(i) or a complex notional principal contract under Regulations section 1.871-15(d)(2)(ii). In 2017 and 2018, a simple notional principal contract that has a delta of one with respect to an underlying security when the notional principal contract is issued is a specified notional principal contract. Beginning in 2019, these rules will also apply to certain non-delta-one notional principal contracts. Similar rules apply to a complex notional principal contract; however, a complex notional principal contract is subject to the substantial equivalence test rather than the delta test. See Regulations section 1.871-15(h) for rules relating to the substantial equivalence test.

For more information on dividend equivalent payments, see Pub. 519 and Pub. 515. For information on payments with respect to notional principal contracts and equity-linked instruments, see Regulations section 1.871-15.

Exceptions. The following items of dividend income that you received as a nonresident alien are generally exempt from the 30% tax.

- Interest-related dividends received from a mutual fund.
 - Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
 - If a U.S. corporation in existence on January 1, 2019, received most of its gross income from the active conduct of a foreign business, and continues to receive most of its gross income from the active conduct of a foreign business, the part of the dividend attributable to the foreign gross income.
 - U.S. source dividends paid by certain foreign corporations.
- For more information, including other exceptions to withholding, see *Dividends* in Pub. 519 and Pub. 515.

Lines 2a Through 2c—Interest

Include all interest on the appropriate line 2a, 2b, or 2c.

Exceptions. The following items of interest income that you received as a nonresident alien are generally exempt from 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.

- Portfolio interest on obligations issued after July 18, 1984.



Interest payments on foreign bearer obligations (bonds not issued in registered format and held by non-U.S. holders) issued on or after March 19, 2012, are not eligible for the portfolio interest exception to withholding.

For more information, including other exceptions to withholding, see *Interest* in Pub. 519 and Pub. 515.

Line 6—Real Property Income and Natural Resources Royalties

Enter income from real property on line 6. Do not include any income that you elected to treat as effectively connected and included on line 18 on Form 1040-NR, page 1. For more information, see the instructions for [line 18](#), earlier.

Line 8—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 2019 and the amount of any benefits you repaid in 2019. 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 8 of Schedule NEC. Attach a copy of each Form SSA-1042S and RRB-1042S to the front of Form 1040-NR.

Social security information. Social security beneficiaries can now get a variety of information from the SSA

Example—John Maple

Schedule NEC Example—John Maple

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)									
Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
1	Dividends paid by:								
a	U.S. corporations			1,000					
b	Foreign corporations								
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a	Winnings <u>5,000</u>								
b	Losses <u>4,500</u>			500					
11	Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed								
12	Other (specify) ▶								
13	Add lines 1a through 12 in columns (a) through (d)			1,000		500			
14	Multiply line 13 by rate of tax at top of each column			150		150			
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 54 ▶							300	

website with a *my Social Security* account, including getting a replacement Form SSA-1099 or Form SSA-1042S if needed. For more information and to set up an account, go to [SSA.gov/myaccount](https://www.ssa.gov/myaccount).

Form RRB-1099 or Form RRB-1042S. If you need a replacement Form RRB-1099 or Form RRB-1042S, call the Railroad Retirement Board at 877-772-5772 or go to [RRB.gov](https://www.rrb.gov).

Line 9—Capital Gain

Enter the amount from Schedule NEC, line 18.

Lines 10a Through 10c—Gambling Winnings—Residents of Canada

If you are a resident of Canada who is not engaged in the trade or business of gambling, enter all gambling winnings on line 10a. Include proceeds from lotteries and raffles. **Do not include** winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You can deduct your U.S. source gambling losses to the extent of your U.S. source gambling winnings. Enter your gambling losses on line 10b. Enter your net gambling income on line 10c, column (c). If line 10b is more than line 10a, enter -0- on line 10c. A net loss from gambling activities is not deductible.

Line 11—Gambling Winnings—Residents of Countries Other Than Canada

Residents of one of the following countries who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (d), specifying 0%: Austria, Belgium, Bulgaria, Czech Republic, Denmark, Finland, France, Germany, Hungary, Iceland, Ireland, Italy, Japan, Latvia, Lithuania, Luxembourg, Netherlands, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Tunisia, Turkey, Ukraine, and United Kingdom.

Residents of Malta who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (a).

Residents of other countries who are not engaged in the trade or business of gambling enter all gambling winnings on line 11, column (c).

Include proceeds from lotteries and raffles. **Do not include** winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You cannot offset losses against winnings and report the difference unless the winnings and losses are from the same session.

TIP *If you have winnings from blackjack, baccarat, craps, roulette, or big-6 wheel, and the casino gave you a Form 1042-S showing that tax was withheld, enter these winnings on line 11, column (d),*

and enter 0% as the tax rate. You can claim a refund of the tax.

Line 12—Other

Include all U.S. source income that has not been reported on another line or is not excluded from tax. This includes prizes and awards. It also includes the tax withheld pursuant to section 5000C on specified federal procurement payments.

Example. John Maple is a resident of Canada who purchased stock in XYZ, a U.S. corporation. In 2019, XYZ paid dividends of \$1,000 to John. The U.S. withholding tax rate on these dividends is 30%. However, Article X of the tax treaty between the United States and Canada limits the U.S. tax rate on these dividends to a maximum rate of 15%. John filed Form W-8BEN with XYZ to claim the lower treaty rate, and XYZ correctly withheld \$150. In addition, John has U.S. source gross gambling winnings of \$5,000 and U.S. source gambling losses of \$4,500. These items would be reported on Schedule NEC as shown in the [example](#) above.

Lines 16 Through 18—Capital Gains and Losses From Sales or Exchanges of Property

Include these gains only if you were in the United States at least 183 days during 2019. 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. Enter the amount from line 18 on line 9. If you had a gain or loss on disposing of a U.S. real property interest, see [Dispositions of U.S. Real Property Interests](#), earlier.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the foreign country in which you claimed residence for tax purposes during the tax year.

Item C

If you have ever completed [immigration Form I-485](#) and submitted the form to the U.S. Citizenship and Immigration Services, or have ever completed a Form DS-230 and submitted it to the Department of State, you have applied to become a green card holder (lawful permanent resident) of the United States.

Item D

If you checked “Yes” for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
- F-1 Students—academic institutions.
- H-1B Temporary worker with specialty occupation.
- J-1 Exchange visitor.

If you do not have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter “VWP” and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S.

immigration status, enter “Not present in U.S.—No U.S. immigration status.”

Item F

If you ever changed your visa type or U.S. immigration status, check the “Yes” box. For example, you entered the United States in 2018 on an F-1 visa as an academic student. On August 21, 2019, you changed to an H-1B visa as a teacher. You will check the “Yes” box and enter on the dotted line “Changed status from F-1 student to H-1B teacher on August 21, 2019.”

Item G

Enter the dates you entered and left the United States during 2019 on short business trips or to visit family, go on vacation, or return home briefly.

If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in the United States on December 31, do not enter any date departed.

Item H

Review your entry and passport stamps or other records to count the number of days you were actually present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Days of Presence in the United States* in chapter 1 of Pub. 519. If you were not in the United States on any day of the year, enter -0-.

Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

Item J

If you are filing this return for a trust, check the first “Yes” box. Check the second “Yes” box if you checked the first “Yes” box and at least one of the following statements applies to the trust.

- The trust (or any part of the trust) is treated as a **grantor trust** under the grantor trust rules (sections 671 through 679), whether or not the person who is treated as the owner of the trust is a U.S. person.
- The trust made a **distribution or loan** to a U.S. person during the tax year. A distribution (direct or indirect) or loan includes the uncompensated use of trust property (section 643(i)(2) (E)).
- The trust received a **contribution** from a U.S. person during the tax year.

See the Instructions for Form 3520.

A U.S. person is a U.S. citizen or resident alien, a domestic partnership, a domestic corporation, an estate other than a foreign estate, or a domestic trust. See Pub. 519 for more information.

Item K

If you received total compensation of \$250,000 or more for 2019, check the first “Yes” box. If you checked the first “Yes” box, check the second “Yes” box if you are using an alternative method to determine the source of the compensation. Total compensation includes all compensation from sources within and outside the United States.

If you check the second “Yes” box, you must attach a statement to your return. For details about the statement and the alternative method, see [Services performed partly within and partly without the United States](#), earlier.

Item L

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040-NR, you must provide all the information requested in item L.

Line 1. 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 that

Example. Item L—Income Exempt From Tax by Treaty

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	\$40,000
(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12			\$40,000

country to properly complete item L. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter “Tax Treaties” in the search box. 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.

Column (a), Country. Enter the treaty country that qualifies you for treaty benefits.

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

Column (d), Amount of exempt income in current tax year. Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

Line (e), Total. Add the amounts in column (d). Enter the total on line 1e and on Form 1040-NR, page 1, line 22. Do not include this amount in the amounts entered on Form 1040-NR, page 1, line 8 or 12.


Attach any Form 1042-S you received for treaty-exempt income. If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

Example. Sara is a citizen of Italy and was a resident there until September 2018, when she moved to the United States to accept a position as a high school teacher at an accredited public school. Sara came

to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2018 and plans to continue teaching through May 2020. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2020 and resume her Italian residence. For calendar year 2019, Sara earned \$40,000 from her teaching position. She completes the table in item L on her 2019 tax return as shown in the [example](#).

Line 2. Check “Yes” if you were subject to tax in a foreign country on any of the income reported in line 1, column (d).

Line 3. Check “Yes” if you are claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.

 *If you are claiming tax treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach to your tax return all information that would have otherwise been required on the withholding tax document (for example, all information required on Form W-8BEN (Individuals), Form W-8BEN-E (Entities), 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 generally report certain information on Form 8833 and attach it to Form 1040-NR.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

Exceptions. You do not have to file Form 8833 for any of the following. See Pub. 519 for more items.

1. You claim a treaty that reduces the withholding tax 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 that 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 an International Social Security Agreement, or a Diplomatic or Consular Agreement, reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust that 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 M

Line 1. Check the box if 2019 is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section

871(d). 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 that property.

The election will remain effective for all future tax years unless you revoke it. See chapter 4 of Pub. 519 for more details on how to make and revoke this election.

Line 2. Check the box if:

1. You have made an election in a previous tax year to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d), and
2. You haven't revoked that election.

Sign Your Return

Form 1040-NR is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can 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.
- Other reasons approved by the IRS, which you explain in writing to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
U.S.A.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040-NR, sign your name for the individual and file Form 56.

Child's return. If your child cannot sign his or her return, either parent can sign the child's name in the space

provided. Then, enter "By (your signature), parent for minor child."

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) 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.

Electronic Return Signatures

To electronically file (*e-file*) your return, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. See Form 8453.

Identity Protection PIN

For 2019, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to your occupation in the United States. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2019 tax returns were generally sent in December 2019.

If you need more information, go to [IRS.gov/CP01A](https://www.irs.gov/CP01A). If you received an IP PIN but misplaced it, call 800-908-4490.

Assemble Your Return

Assemble any schedules and forms behind Form 1040-NR in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same

order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Do not attach correspondence or other items unless required to do so.

Attach a copy of Forms W-2, 1042-S, SSA-1042S, RRB-1042S, 2439, and 8288-A to the front of Form 1040-NR. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Form(s) 1099-R to the front of Form 1040-NR if tax was withheld. Attach Form 8805 to the back of your return. Enclose, but do not attach, any payment.

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and SSN for each dependent you claim in the *Dependents* section as a qualifying child for the child tax credit. Check that each dependent's name and SSN agrees with his or her social security card. For each dependent who qualifies for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section and that you entered the dependent's correct name and identifying number (SSN, ITIN, or ATIN).
- Check your math, especially for the child tax credit, total income, itemized deductions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure to add the correct amounts on Form 1040-NR. Some lines require you to add across instead of down and some lines require you to add amounts from another form or

schedule and then enter the total on Form 1040-NR.

- Be sure you used the correct method to figure your tax. See the instructions for [line 42](#).
- Be sure to enter your identifying number in the space provided on page 1 of Form 1040-NR. Check that your name and identifying number agree with your identification document, such as your social security card or the IRS notice assigning your ITIN.
- Make sure your name and address are correct.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you received capital gain distributions but were not required to file Schedule D (Form 1040 or 1040-SR), make sure you checked the box on line 14.
- Remember to sign and date Form 1040-NR and enter your occupation in the United States.
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See [Assemble Your Return](#), earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for [line 75](#) for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.
- Make sure that if you, your spouse, or your dependent was enrolled in Marketplace coverage and advance payments of the premium tax credit were made on your or their behalf, that you attached Form 8962. You may have to repay excess advance payments even if someone else enrolled these individuals. See the instructions for [line 44](#) and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Income Tax Withholding and Estimated Tax Payments for 2020

In general, you do not have to make estimated tax payments if you expect that your 2020 Form 1040-NR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2020 is \$1,000 or more, see Form 1040-ES (NR) and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.



For more information on withholding or estimated tax payments, see Paying Tax Through Withholding or Estimated Tax in chapter 8 of Pub. 519.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](#) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer

Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or who have a speech disability and who have access to TTY/TDD equipment can call 800-829-4059. Persons who are deaf, hard of hearing, or who have a speech disability can also contact the IRS through relay services such as the Federal Relay Service, available at [GSA.gov/fedrelay](#).

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to [Phishing@irs.gov](#). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at [SPAM@uce.gov](#) or report them at [FTC.gov/complaint](#). You may contact them at [FTC.gov/idtheft](#) or 877-IDTHEFT (877-438-4338). If you have been a victim of identity theft, see [IdentityTheft.gov](#) and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Visit [IRS.gov](#) and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to “Bureau of the Fiscal Service.” You can send it to:

Bureau of the Fiscal Service
Department G
P.O. Box 2188
Parkersburg, WV
26106-2188
U.S.A.

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 the instructions for [line 75](#) for details on how to pay any tax you owe.

Go to [TreasuryDirect.gov](https://www.treasurydirect.gov) and click on “How to Make a Contribution to Reduce the Debt” for information on how to make this type of gift online.



You may be able to deduct this gift on your 2020 tax return.

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, 1042-S, and 1099) 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 chapter 1 of Pub. 17.

How Do You Amend Your Tax Return?

File Form 1040-X to change a return you already filed. Also, use Form 1040-X if you filed Form 1040-NR and you should have filed Form 1040 or 1040-SR, or vice versa. Generally, Form 1040-X 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 1040-X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556 for details.

Use the [Where's My Amended Return?](#) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

How Do You Get a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript);
- Use Form 4506-T or 4506T-EZ;
- If you are in the United States, call 800-908-9946; or
- If you are outside the United States, call 267-941-1000 (English speaking only). This number is not toll free.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2019, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person that files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the

proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are a court-appointed representative, file Form 1040-NR for the decedent and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, use Tax Topic 356 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or see Pub. 559, Survivors, Executors, and Administrators.

Past Due Returns

If you or someone you know needs to file past due tax returns, use Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address shown in the latest Form 1040-NR instructions. For example, if you are filing a 2016 return in 2020, use the address in [Where To File](#), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-MISC) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the

Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.



Getting answers to your tax law questions. On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, and tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingual](https://www.youtube.com/irsvideomultilingual).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/eBooks). Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax return is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. The IRS can't issue refunds before mid-February 2020 for returns that claim the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with this credit.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either

“Get Transcript Online” or “Get Transcript by Mail” to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features include the following.
 - Easy to understand language;
 - The ability to switch between screens, correct previous entries, and skip screens that do not apply;
 - Tips and links to help you determine if you qualify for tax credits and deductions;
 - A progress tracker;
 - A self-employment tax feature; and
 - Automatic calculation of taxable social security benefits.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/Homebuyer\)](https://www.irs.gov/FirstTimeHomebuyerCreditAccountLook-up) tool provides information on your repayments and account balance.

Resolving tax-related identity theft issues.

- The IRS does not initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
 - Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
 - If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS cannot issue refunds before mid-February 2020 for returns that claim the ACTC. This applies to

the entire refund, not just the portion associated with these credits.

- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your

financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the **Offer in Compromise Pre-Qualifier** to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Taxpayer Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue cannot be

handled online or by phone. All TACs now provide service by appointment so you will know in advance that you can get the service you need without waiting times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- **Spanish** ([IRS.gov/Spanish](https://www.irs.gov/Spanish)).
- **Chinese** ([IRS.gov/Chinese](https://www.irs.gov/Chinese)).
- **Vietnamese** ([IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese)).
- **Korean** ([IRS.gov/Korean](https://www.irs.gov/Korean)).
- **Russian** ([IRS.gov/Russian](https://www.irs.gov/Russian)).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Taxpayer assistance outside the United States. If you are outside the United States and have tax questions:

- Go to IRS.gov and type "nonresident alien" in the search box, or
- Call 267-941-1000 (English-speaking only). This number is not toll free.

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

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 1040-NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 75.

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

Penalties

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 an explanation meeting reasonable cause criteria. If you have an explanation meeting the criteria for reasonable cause, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$435 or the amount of any tax you owe, whichever is smaller.

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

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 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. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17_IRB#NOT-2010-33](https://www.irs.gov/irb/2010-17_IRB#NOT-2010-33).

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See chapter 7 of Pub. 519 for details on some of these penalties.

Refund Information

where's my refund? To check the status of your refund, go to *Check My*

Refund Status at [IRS.gov/Refunds](https://www.irs.gov/Refunds), or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return will generally be available within 4 weeks after you mail a paper return.



To use *Check My Refund Status*, have a copy of your tax return handy. You will need to enter the following information from your return.

- Your social security number (or individual taxpayer identification number).
- Your filing status.
- The exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Refunds of certain withholding tax.

The processing of refund requests of tax withheld and reported on a Form 1042-S, Form 8805, or Form 8288-A may require additional time. Allow up to 6 months for these refunds to be issued.



Updates to refund status are made once a day, usually at night.



If you do not have Internet access and you are in the United States, you can call 800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you must generally file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information is also available in Spanish at [IRS.gov/Espanol](https://www.irs.gov/Espanol) and 800-829-1954.

Tax Topics

All topics are available in Spanish.

You can read these Tax Topics at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

Tax information for aliens.

- 851 Resident and nonresident aliens
- 856 Foreign tax credit
- 857 Individual taxpayer identification number (ITIN)—Form W-7
- 858 Alien tax clearance

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, and 6012(a) and their regulations require that you give us the information.

We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires you to provide your identifying number. If you fail to provide the requested information in a timely manner, you may be charged penalties and interest and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments; this could make the tax higher or delay any refund. Interest may also be charged.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask to 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 shown 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 federal civil and criminal tax laws, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions 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 needed 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 review of 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, 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.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often, this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

We welcome your comments about these instructions and your suggestions for future editions. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW
IR-6526
Washington, DC 20224
U.S.A.

Don't send your Form 1040-NR to this office. Instead, see [Where To File](#), earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your

comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. The estimated average time burden for all taxpayers filing a Form 1040-NR is 11 hours, with an average cost of \$210 (see the amount in the table below), per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. Within these estimates, there is significant variation in taxpayer activity.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*, earlier.

Estimates of Taxpayer Burden

The table shows burden estimates as of October 2019, for taxpayers filing a 2019 Form 1040-NR tax return.

Form	Average Time Burden (Hours)	Average Cost*
1040-NR	11	\$210

* Dollars rounded to the nearest \$10.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand [what these rights mean to you](#) and how they apply. These are *your* rights. Know them. Use them.

What can the TAS do for you?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded by the date promised.

How can you reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

How else does the TAS help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](#).

TAS also has a website, [Tax Reform Changes](#), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to [TaxChanges.us](#) for more information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [IRS.gov/LITC](#) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#). This publication is also available online at IRS.gov or by calling the IRS tollfree at 1-800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [ImproveIRS.org](https://www.improveirs.org) or 888-912-1227 (toll free).

2019 Tax Table



See the instructions for line 42 to see if you must use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 41 of Form 1040-NR is \$25,300. First, he finds the \$25,300–25,350 taxable income line. Next he finds the column for qualifying widower and reads down the column. The amount shown where the taxable income line and filing status column meet is \$2,651. This is the tax amount he must enter on line 42 of his Form 1040-NR.

Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
Your tax is—				
25,200	25,250	2,833	2,639	2,833
25,250	25,300	2,839	2,645	2,839
25,300	25,350	2,845	2,651	2,845
25,350	25,400	2,851	2,657	2,851

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately	At least	But less than	Single	Qualifying Widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
0	5	0	0	0	1,000					2,000				
5	15	1	1	1	1,000	1,025	101	101	101	2,000	2,025	201	201	201
15	25	2	2	2	1,025	1,050	104	104	104	2,025	2,050	204	204	204
25	50	4	4	4	1,050	1,075	106	106	106	2,050	2,075	206	206	206
50	75	6	6	6	1,075	1,100	109	109	109	2,075	2,100	209	209	209
					1,100	1,125	111	111	111	2,100	2,125	211	211	211
75	100	9	9	9	1,125	1,150	114	114	114	2,125	2,150	214	214	214
100	125	11	11	11	1,150	1,175	116	116	116	2,150	2,175	216	216	216
125	150	14	14	14	1,175	1,200	119	119	119	2,175	2,200	219	219	219
150	175	16	16	16	1,200	1,225	121	121	121	2,200	2,225	221	221	221
175	200	19	19	19	1,225	1,250	124	124	124	2,225	2,250	224	224	224
200	225	21	21	21	1,250	1,275	126	126	126	2,250	2,275	226	226	226
225	250	24	24	24	1,275	1,300	129	129	129	2,275	2,300	229	229	229
250	275	26	26	26	1,300	1,325	131	131	131	2,300	2,325	231	231	231
275	300	29	29	29	1,325	1,350	134	134	134	2,325	2,350	234	234	234
300	325	31	31	31	1,350	1,375	136	136	136	2,350	2,375	236	236	236
325	350	34	34	34	1,375	1,400	139	139	139	2,375	2,400	239	239	239
350	375	36	36	36	1,400	1,425	141	141	141	2,400	2,425	241	241	241
375	400	39	39	39	1,425	1,450	144	144	144	2,425	2,450	244	244	244
400	425	41	41	41	1,450	1,475	146	146	146	2,450	2,475	246	246	246
425	450	44	44	44	1,475	1,500	149	149	149	2,475	2,500	249	249	249
450	475	46	46	46	1,500	1,525	151	151	151	2,500	2,525	251	251	251
475	500	49	49	49	1,525	1,550	154	154	154	2,525	2,550	254	254	254
500	525	51	51	51	1,550	1,575	156	156	156	2,550	2,575	256	256	256
525	550	54	54	54	1,575	1,600	159	159	159	2,575	2,600	259	259	259
550	575	56	56	56	1,600	1,625	161	161	161	2,600	2,625	261	261	261
575	600	59	59	59	1,625	1,650	164	164	164	2,625	2,650	264	264	264
600	625	61	61	61	1,650	1,675	166	166	166	2,650	2,675	266	266	266
625	650	64	64	64	1,675	1,700	169	169	169	2,675	2,700	269	269	269
650	675	66	66	66	1,700	1,725	171	171	171	2,700	2,725	271	271	271
675	700	69	69	69	1,725	1,750	174	174	174	2,725	2,750	274	274	274
700	725	71	71	71	1,750	1,775	176	176	176	2,750	2,775	276	276	276
725	750	74	74	74	1,775	1,800	179	179	179	2,775	2,800	279	279	279
750	775	76	76	76	1,800	1,825	181	181	181	2,800	2,825	281	281	281
775	800	79	79	79	1,825	1,850	184	184	184	2,825	2,850	284	284	284
800	825	81	81	81	1,850	1,875	186	186	186	2,850	2,875	286	286	286
825	850	84	84	84	1,875	1,900	189	189	189	2,875	2,900	289	289	289
850	875	86	86	86	1,900	1,925	191	191	191	2,900	2,925	291	291	291
875	900	89	89	89	1,925	1,950	194	194	194	2,925	2,950	294	294	294
900	925	91	91	91	1,950	1,975	196	196	196	2,950	2,975	296	296	296
925	950	94	94	94	1,975	2,000	199	199	199	2,975	3,000	299	299	299

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
3,000					6,000					9,000				
3,000	3,050	303	303	303	6,000	6,050	603	603	603	9,000	9,050	903	903	903
3,050	3,100	308	308	308	6,050	6,100	608	608	608	9,050	9,100	908	908	908
3,100	3,150	313	313	313	6,100	6,150	613	613	613	9,100	9,150	913	913	913
3,150	3,200	318	318	318	6,150	6,200	618	618	618	9,150	9,200	918	918	918
3,200	3,250	323	323	323	6,200	6,250	623	623	623	9,200	9,250	923	923	923
3,250	3,300	328	328	328	6,250	6,300	628	628	628	9,250	9,300	928	928	928
3,300	3,350	333	333	333	6,300	6,350	633	633	633	9,300	9,350	933	933	933
3,350	3,400	338	338	338	6,350	6,400	638	638	638	9,350	9,400	938	938	938
3,400	3,450	343	343	343	6,400	6,450	643	643	643	9,400	9,450	943	943	943
3,450	3,500	348	348	348	6,450	6,500	648	648	648	9,450	9,500	948	948	948
3,500	3,550	353	353	353	6,500	6,550	653	653	653	9,500	9,550	953	953	953
3,550	3,600	358	358	358	6,550	6,600	658	658	658	9,550	9,600	958	958	958
3,600	3,650	363	363	363	6,600	6,650	663	663	663	9,600	9,650	963	963	963
3,650	3,700	368	368	368	6,650	6,700	668	668	668	9,650	9,700	968	968	968
3,700	3,750	373	373	373	6,700	6,750	673	673	673	9,700	9,750	973	973	973
3,750	3,800	378	378	378	6,750	6,800	678	678	678	9,750	9,800	978	978	978
3,800	3,850	383	383	383	6,800	6,850	683	683	683	9,800	9,850	983	983	983
3,850	3,900	388	388	388	6,850	6,900	688	688	688	9,850	9,900	988	988	988
3,900	3,950	393	393	393	6,900	6,950	693	693	693	9,900	9,950	993	993	993
3,950	4,000	398	398	398	6,950	7,000	698	698	698	9,950	10,000	1,003	998	1,003
4,000					7,000					10,000				
4,000	4,050	403	403	403	7,000	7,050	703	703	703	10,000	10,050	1,009	1,003	1,009
4,050	4,100	408	408	408	7,050	7,100	708	708	708	10,050	10,100	1,015	1,008	1,015
4,100	4,150	413	413	413	7,100	7,150	713	713	713	10,100	10,150	1,021	1,013	1,021
4,150	4,200	418	418	418	7,150	7,200	718	718	718	10,150	10,200	1,027	1,018	1,027
4,200	4,250	423	423	423	7,200	7,250	723	723	723	10,200	10,250	1,033	1,023	1,033
4,250	4,300	428	428	428	7,250	7,300	728	728	728	10,250	10,300	1,039	1,028	1,039
4,300	4,350	433	433	433	7,300	7,350	733	733	733	10,300	10,350	1,045	1,033	1,045
4,350	4,400	438	438	438	7,350	7,400	738	738	738	10,350	10,400	1,051	1,038	1,051
4,400	4,450	443	443	443	7,400	7,450	743	743	743	10,400	10,450	1,057	1,043	1,057
4,450	4,500	448	448	448	7,450	7,500	748	748	748	10,450	10,500	1,063	1,048	1,063
4,500	4,550	453	453	453	7,500	7,550	753	753	753	10,500	10,550	1,069	1,053	1,069
4,550	4,600	458	458	458	7,550	7,600	758	758	758	10,550	10,600	1,075	1,058	1,075
4,600	4,650	463	463	463	7,600	7,650	763	763	763	10,600	10,650	1,081	1,063	1,081
4,650	4,700	468	468	468	7,650	7,700	768	768	768	10,650	10,700	1,087	1,068	1,087
4,700	4,750	473	473	473	7,700	7,750	773	773	773	10,700	10,750	1,093	1,073	1,093
4,750	4,800	478	478	478	7,750	7,800	778	778	778	10,750	10,800	1,099	1,078	1,099
4,800	4,850	483	483	483	7,800	7,850	783	783	783	10,800	10,850	1,105	1,083	1,105
4,850	4,900	488	488	488	7,850	7,900	788	788	788	10,850	10,900	1,111	1,088	1,111
4,900	4,950	493	493	493	7,900	7,950	793	793	793	10,900	10,950	1,117	1,093	1,117
4,950	5,000	498	498	498	7,950	8,000	798	798	798	10,950	11,000	1,123	1,098	1,123
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	803	803	803	11,000	11,050	1,129	1,103	1,129
5,050	5,100	508	508	508	8,050	8,100	808	808	808	11,050	11,100	1,135	1,108	1,135
5,100	5,150	513	513	513	8,100	8,150	813	813	813	11,100	11,150	1,141	1,113	1,141
5,150	5,200	518	518	518	8,150	8,200	818	818	818	11,150	11,200	1,147	1,118	1,147
5,200	5,250	523	523	523	8,200	8,250	823	823	823	11,200	11,250	1,153	1,123	1,153
5,250	5,300	528	528	528	8,250	8,300	828	828	828	11,250	11,300	1,159	1,128	1,159
5,300	5,350	533	533	533	8,300	8,350	833	833	833	11,300	11,350	1,165	1,133	1,165
5,350	5,400	538	538	538	8,350	8,400	838	838	838	11,350	11,400	1,171	1,138	1,171
5,400	5,450	543	543	543	8,400	8,450	843	843	843	11,400	11,450	1,177	1,143	1,177
5,450	5,500	548	548	548	8,450	8,500	848	848	848	11,450	11,500	1,183	1,148	1,183
5,500	5,550	553	553	553	8,500	8,550	853	853	853	11,500	11,550	1,189	1,153	1,189
5,550	5,600	558	558	558	8,550	8,600	858	858	858	11,550	11,600	1,195	1,158	1,195
5,600	5,650	563	563	563	8,600	8,650	863	863	863	11,600	11,650	1,201	1,163	1,201
5,650	5,700	568	568	568	8,650	8,700	868	868	868	11,650	11,700	1,207	1,168	1,207
5,700	5,750	573	573	573	8,700	8,750	873	873	873	11,700	11,750	1,213	1,173	1,213
5,750	5,800	578	578	578	8,750	8,800	878	878	878	11,750	11,800	1,219	1,178	1,219
5,800	5,850	583	583	583	8,800	8,850	883	883	883	11,800	11,850	1,225	1,183	1,225
5,850	5,900	588	588	588	8,850	8,900	888	888	888	11,850	11,900	1,231	1,188	1,231
5,900	5,950	593	593	593	8,900	8,950	893	893	893	11,900	11,950	1,237	1,193	1,237
5,950	6,000	598	598	598	8,950	9,000	898	898	898	11,950	12,000	1,243	1,198	1,243

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
12,000					15,000					18,000				
12,000	12,050	1,249	1,203	1,249	15,000	15,050	1,609	1,503	1,609	18,000	18,050	1,969	1,803	1,969
12,050	12,100	1,255	1,208	1,255	15,050	15,100	1,615	1,508	1,615	18,050	18,100	1,975	1,808	1,975
12,100	12,150	1,261	1,213	1,261	15,100	15,150	1,621	1,513	1,621	18,100	18,150	1,981	1,813	1,981
12,150	12,200	1,267	1,218	1,267	15,150	15,200	1,627	1,518	1,627	18,150	18,200	1,987	1,818	1,987
12,200	12,250	1,273	1,223	1,273	15,200	15,250	1,633	1,523	1,633	18,200	18,250	1,993	1,823	1,993
12,250	12,300	1,279	1,228	1,279	15,250	15,300	1,639	1,528	1,639	18,250	18,300	1,999	1,828	1,999
12,300	12,350	1,285	1,233	1,285	15,300	15,350	1,645	1,533	1,645	18,300	18,350	2,005	1,833	2,005
12,350	12,400	1,291	1,238	1,291	15,350	15,400	1,651	1,538	1,651	18,350	18,400	2,011	1,838	2,011
12,400	12,450	1,297	1,243	1,297	15,400	15,450	1,657	1,543	1,657	18,400	18,450	2,017	1,843	2,017
12,450	12,500	1,303	1,248	1,303	15,450	15,500	1,663	1,548	1,663	18,450	18,500	2,023	1,848	2,023
12,500	12,550	1,309	1,253	1,309	15,500	15,550	1,669	1,553	1,669	18,500	18,550	2,029	1,853	2,029
12,550	12,600	1,315	1,258	1,315	15,550	15,600	1,675	1,558	1,675	18,550	18,600	2,035	1,858	2,035
12,600	12,650	1,321	1,263	1,321	15,600	15,650	1,681	1,563	1,681	18,600	18,650	2,041	1,863	2,041
12,650	12,700	1,327	1,268	1,327	15,650	15,700	1,687	1,568	1,687	18,650	18,700	2,047	1,868	2,047
12,700	12,750	1,333	1,273	1,333	15,700	15,750	1,693	1,573	1,693	18,700	18,750	2,053	1,873	2,053
12,750	12,800	1,339	1,278	1,339	15,750	15,800	1,699	1,578	1,699	18,750	18,800	2,059	1,878	2,059
12,800	12,850	1,345	1,283	1,345	15,800	15,850	1,705	1,583	1,705	18,800	18,850	2,065	1,883	2,065
12,850	12,900	1,351	1,288	1,351	15,850	15,900	1,711	1,588	1,711	18,850	18,900	2,071	1,888	2,071
12,900	12,950	1,357	1,293	1,357	15,900	15,950	1,717	1,593	1,717	18,900	18,950	2,077	1,893	2,077
12,950	13,000	1,363	1,298	1,363	15,950	16,000	1,723	1,598	1,723	18,950	19,000	2,083	1,898	2,083
13,000					16,000					19,000				
13,000	13,050	1,369	1,303	1,369	16,000	16,050	1,729	1,603	1,729	19,000	19,050	2,089	1,903	2,089
13,050	13,100	1,375	1,308	1,375	16,050	16,100	1,735	1,608	1,735	19,050	19,100	2,095	1,908	2,095
13,100	13,150	1,381	1,313	1,381	16,100	16,150	1,741	1,613	1,741	19,100	19,150	2,101	1,913	2,101
13,150	13,200	1,387	1,318	1,387	16,150	16,200	1,747	1,618	1,747	19,150	19,200	2,107	1,918	2,107
13,200	13,250	1,393	1,323	1,393	16,200	16,250	1,753	1,623	1,753	19,200	19,250	2,113	1,923	2,113
13,250	13,300	1,399	1,328	1,399	16,250	16,300	1,759	1,628	1,759	19,250	19,300	2,119	1,928	2,119
13,300	13,350	1,405	1,333	1,405	16,300	16,350	1,765	1,633	1,765	19,300	19,350	2,125	1,933	2,125
13,350	13,400	1,411	1,338	1,411	16,350	16,400	1,771	1,638	1,771	19,350	19,400	2,131	1,938	2,131
13,400	13,450	1,417	1,343	1,417	16,400	16,450	1,777	1,643	1,777	19,400	19,450	2,137	1,943	2,137
13,450	13,500	1,423	1,348	1,423	16,450	16,500	1,783	1,648	1,783	19,450	19,500	2,143	1,949	2,143
13,500	13,550	1,429	1,353	1,429	16,500	16,550	1,789	1,653	1,789	19,500	19,550	2,149	1,955	2,149
13,550	13,600	1,435	1,358	1,435	16,550	16,600	1,795	1,658	1,795	19,550	19,600	2,155	1,961	2,155
13,600	13,650	1,441	1,363	1,441	16,600	16,650	1,801	1,663	1,801	19,600	19,650	2,161	1,967	2,161
13,650	13,700	1,447	1,368	1,447	16,650	16,700	1,807	1,668	1,807	19,650	19,700	2,167	1,973	2,167
13,700	13,750	1,453	1,373	1,453	16,700	16,750	1,813	1,673	1,813	19,700	19,750	2,173	1,979	2,173
13,750	13,800	1,459	1,378	1,459	16,750	16,800	1,819	1,678	1,819	19,750	19,800	2,179	1,985	2,179
13,800	13,850	1,465	1,383	1,465	16,800	16,850	1,825	1,683	1,825	19,800	19,850	2,185	1,991	2,185
13,850	13,900	1,471	1,388	1,471	16,850	16,900	1,831	1,688	1,831	19,850	19,900	2,191	1,997	2,191
13,900	13,950	1,477	1,393	1,477	16,900	16,950	1,837	1,693	1,837	19,900	19,950	2,197	2,003	2,197
13,950	14,000	1,483	1,398	1,483	16,950	17,000	1,843	1,698	1,843	19,950	20,000	2,203	2,009	2,203
14,000					17,000					20,000				
14,000	14,050	1,489	1,403	1,489	17,000	17,050	1,849	1,703	1,849	20,000	20,050	2,209	2,015	2,209
14,050	14,100	1,495	1,408	1,495	17,050	17,100	1,855	1,708	1,855	20,050	20,100	2,215	2,021	2,215
14,100	14,150	1,501	1,413	1,501	17,100	17,150	1,861	1,713	1,861	20,100	20,150	2,221	2,027	2,221
14,150	14,200	1,507	1,418	1,507	17,150	17,200	1,867	1,718	1,867	20,150	20,200	2,227	2,033	2,227
14,200	14,250	1,513	1,423	1,513	17,200	17,250	1,873	1,723	1,873	20,200	20,250	2,233	2,039	2,233
14,250	14,300	1,519	1,428	1,519	17,250	17,300	1,879	1,728	1,879	20,250	20,300	2,239	2,045	2,239
14,300	14,350	1,525	1,433	1,525	17,300	17,350	1,885	1,733	1,885	20,300	20,350	2,245	2,051	2,245
14,350	14,400	1,531	1,438	1,531	17,350	17,400	1,891	1,738	1,891	20,350	20,400	2,251	2,057	2,251
14,400	14,450	1,537	1,443	1,537	17,400	17,450	1,897	1,743	1,897	20,400	20,450	2,257	2,063	2,257
14,450	14,500	1,543	1,448	1,543	17,450	17,500	1,903	1,748	1,903	20,450	20,500	2,263	2,069	2,263
14,500	14,550	1,549	1,453	1,549	17,500	17,550	1,909	1,753	1,909	20,500	20,550	2,269	2,075	2,269
14,550	14,600	1,555	1,458	1,555	17,550	17,600	1,915	1,758	1,915	20,550	20,600	2,275	2,081	2,275
14,600	14,650	1,561	1,463	1,561	17,600	17,650	1,921	1,763	1,921	20,600	20,650	2,281	2,087	2,281
14,650	14,700	1,567	1,468	1,567	17,650	17,700	1,927	1,768	1,927	20,650	20,700	2,287	2,093	2,287
14,700	14,750	1,573	1,473	1,573	17,700	17,750	1,933	1,773	1,933	20,700	20,750	2,293	2,099	2,293
14,750	14,800	1,579	1,478	1,579	17,750	17,800	1,939	1,778	1,939	20,750	20,800	2,299	2,105	2,299
14,800	14,850	1,585	1,483	1,585	17,800	17,850	1,945	1,783	1,945	20,800	20,850	2,305	2,111	2,305
14,850	14,900	1,591	1,488	1,591	17,850	17,900	1,951	1,788	1,951	20,850	20,900	2,311	2,117	2,311
14,900	14,950	1,597	1,493	1,597	17,900	17,950	1,957	1,793	1,957	20,900	20,950	2,317	2,123	2,317
14,950	15,000	1,603	1,498	1,603	17,950	18,000	1,963	1,798	1,963	20,950	21,000	2,323	2,129	2,323

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
21,000					24,000					27,000				
21,000	21,050	2,329	2,135	2,329	24,000	24,050	2,689	2,495	2,689	27,000	27,050	3,049	2,855	3,049
21,050	21,100	2,335	2,141	2,335	24,050	24,100	2,695	2,501	2,695	27,050	27,100	3,055	2,861	3,055
21,100	21,150	2,341	2,147	2,341	24,100	24,150	2,701	2,507	2,701	27,100	27,150	3,061	2,867	3,061
21,150	21,200	2,347	2,153	2,347	24,150	24,200	2,707	2,513	2,707	27,150	27,200	3,067	2,873	3,067
21,200	21,250	2,353	2,159	2,353	24,200	24,250	2,713	2,519	2,713	27,200	27,250	3,073	2,879	3,073
21,250	21,300	2,359	2,165	2,359	24,250	24,300	2,719	2,525	2,719	27,250	27,300	3,079	2,885	3,079
21,300	21,350	2,365	2,171	2,365	24,300	24,350	2,725	2,531	2,725	27,300	27,350	3,085	2,891	3,085
21,350	21,400	2,371	2,177	2,371	24,350	24,400	2,731	2,537	2,731	27,350	27,400	3,091	2,897	3,091
21,400	21,450	2,377	2,183	2,377	24,400	24,450	2,737	2,543	2,737	27,400	27,450	3,097	2,903	3,097
21,450	21,500	2,383	2,189	2,383	24,450	24,500	2,743	2,549	2,743	27,450	27,500	3,103	2,909	3,103
21,500	21,550	2,389	2,195	2,389	24,500	24,550	2,749	2,555	2,749	27,500	27,550	3,109	2,915	3,109
21,550	21,600	2,395	2,201	2,395	24,550	24,600	2,755	2,561	2,755	27,550	27,600	3,115	2,921	3,115
21,600	21,650	2,401	2,207	2,401	24,600	24,650	2,761	2,567	2,761	27,600	27,650	3,121	2,927	3,121
21,650	21,700	2,407	2,213	2,407	24,650	24,700	2,767	2,573	2,767	27,650	27,700	3,127	2,933	3,127
21,700	21,750	2,413	2,219	2,413	24,700	24,750	2,773	2,579	2,773	27,700	27,750	3,133	2,939	3,133
21,750	21,800	2,419	2,225	2,419	24,750	24,800	2,779	2,585	2,779	27,750	27,800	3,139	2,945	3,139
21,800	21,850	2,425	2,231	2,425	24,800	24,850	2,785	2,591	2,785	27,800	27,850	3,145	2,951	3,145
21,850	21,900	2,431	2,237	2,431	24,850	24,900	2,791	2,597	2,791	27,850	27,900	3,151	2,957	3,151
21,900	21,950	2,437	2,243	2,437	24,900	24,950	2,797	2,603	2,797	27,900	27,950	3,157	2,963	3,157
21,950	22,000	2,443	2,249	2,443	24,950	25,000	2,803	2,609	2,803	27,950	28,000	3,163	2,969	3,163
22,000					25,000					28,000				
22,000	22,050	2,449	2,255	2,449	25,000	25,050	2,809	2,615	2,809	28,000	28,050	3,169	2,975	3,169
22,050	22,100	2,455	2,261	2,455	25,050	25,100	2,815	2,621	2,815	28,050	28,100	3,175	2,981	3,175
22,100	22,150	2,461	2,267	2,461	25,100	25,150	2,821	2,627	2,821	28,100	28,150	3,181	2,987	3,181
22,150	22,200	2,467	2,273	2,467	25,150	25,200	2,827	2,633	2,827	28,150	28,200	3,187	2,993	3,187
22,200	22,250	2,473	2,279	2,473	25,200	25,250	2,833	2,639	2,833	28,200	28,250	3,193	2,999	3,193
22,250	22,300	2,479	2,285	2,479	25,250	25,300	2,839	2,645	2,839	28,250	28,300	3,199	3,005	3,199
22,300	22,350	2,485	2,291	2,485	25,300	25,350	2,845	2,651	2,845	28,300	28,350	3,205	3,011	3,205
22,350	22,400	2,491	2,297	2,491	25,350	25,400	2,851	2,657	2,851	28,350	28,400	3,211	3,017	3,211
22,400	22,450	2,497	2,303	2,497	25,400	25,450	2,857	2,663	2,857	28,400	28,450	3,217	3,023	3,217
22,450	22,500	2,503	2,309	2,503	25,450	25,500	2,863	2,669	2,863	28,450	28,500	3,223	3,029	3,223
22,500	22,550	2,509	2,315	2,509	25,500	25,550	2,869	2,675	2,869	28,500	28,550	3,229	3,035	3,229
22,550	22,600	2,515	2,321	2,515	25,550	25,600	2,875	2,681	2,875	28,550	28,600	3,235	3,041	3,235
22,600	22,650	2,521	2,327	2,521	25,600	25,650	2,881	2,687	2,881	28,600	28,650	3,241	3,047	3,241
22,650	22,700	2,527	2,333	2,527	25,650	25,700	2,887	2,693	2,887	28,650	28,700	3,247	3,053	3,247
22,700	22,750	2,533	2,339	2,533	25,700	25,750	2,893	2,699	2,893	28,700	28,750	3,253	3,059	3,253
22,750	22,800	2,539	2,345	2,539	25,750	25,800	2,899	2,705	2,899	28,750	28,800	3,259	3,065	3,259
22,800	22,850	2,545	2,351	2,545	25,800	25,850	2,905	2,711	2,905	28,800	28,850	3,265	3,071	3,265
22,850	22,900	2,551	2,357	2,551	25,850	25,900	2,911	2,717	2,911	28,850	28,900	3,271	3,077	3,271
22,900	22,950	2,557	2,363	2,557	25,900	25,950	2,917	2,723	2,917	28,900	28,950	3,277	3,083	3,277
22,950	23,000	2,563	2,369	2,563	25,950	26,000	2,923	2,729	2,923	28,950	29,000	3,283	3,089	3,283
23,000					26,000					29,000				
23,000	23,050	2,569	2,375	2,569	26,000	26,050	2,929	2,735	2,929	29,000	29,050	3,289	3,095	3,289
23,050	23,100	2,575	2,381	2,575	26,050	26,100	2,935	2,741	2,935	29,050	29,100	3,295	3,101	3,295
23,100	23,150	2,581	2,387	2,581	26,100	26,150	2,941	2,747	2,941	29,100	29,150	3,301	3,107	3,301
23,150	23,200	2,587	2,393	2,587	26,150	26,200	2,947	2,753	2,947	29,150	29,200	3,307	3,113	3,307
23,200	23,250	2,593	2,399	2,593	26,200	26,250	2,953	2,759	2,953	29,200	29,250	3,313	3,119	3,313
23,250	23,300	2,599	2,405	2,599	26,250	26,300	2,959	2,765	2,959	29,250	29,300	3,319	3,125	3,319
23,300	23,350	2,605	2,411	2,605	26,300	26,350	2,965	2,771	2,965	29,300	29,350	3,325	3,131	3,325
23,350	23,400	2,611	2,417	2,611	26,350	26,400	2,971	2,777	2,971	29,350	29,400	3,331	3,137	3,331
23,400	23,450	2,617	2,423	2,617	26,400	26,450	2,977	2,783	2,977	29,400	29,450	3,337	3,143	3,337
23,450	23,500	2,623	2,429	2,623	26,450	26,500	2,983	2,789	2,983	29,450	29,500	3,343	3,149	3,343
23,500	23,550	2,629	2,435	2,629	26,500	26,550	2,989	2,795	2,989	29,500	29,550	3,349	3,155	3,349
23,550	23,600	2,635	2,441	2,635	26,550	26,600	2,995	2,801	2,995	29,550	29,600	3,355	3,161	3,355
23,600	23,650	2,641	2,447	2,641	26,600	26,650	3,001	2,807	3,001	29,600	29,650	3,361	3,167	3,361
23,650	23,700	2,647	2,453	2,647	26,650	26,700	3,007	2,813	3,007	29,650	29,700	3,367	3,173	3,367
23,700	23,750	2,653	2,459	2,653	26,700	26,750	3,013	2,819	3,013	29,700	29,750	3,373	3,179	3,373
23,750	23,800	2,659	2,465	2,659	26,750	26,800	3,019	2,825	3,019	29,750	29,800	3,379	3,185	3,379
23,800	23,850	2,665	2,471	2,665	26,800	26,850	3,025	2,831	3,025	29,800	29,850	3,385	3,191	3,385
23,850	23,900	2,671	2,477	2,671	26,850	26,900	3,031	2,837	3,031	29,850	29,900	3,391	3,197	3,391
23,900	23,950	2,677	2,483	2,677	26,900	26,950	3,037	2,843	3,037	29,900	29,950	3,397	3,203	3,397
23,950	24,000	2,683	2,489	2,683	26,950	27,000	3,043	2,849	3,043	29,950	30,000	3,403	3,209	3,403

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
30,000					33,000					36,000				
30,000	30,050	3,409	3,215	3,409	33,000	33,050	3,769	3,575	3,769	36,000	36,050	4,129	3,935	4,129
30,050	30,100	3,415	3,221	3,415	33,050	33,100	3,775	3,581	3,775	36,050	36,100	4,135	3,941	4,135
30,100	30,150	3,421	3,227	3,421	33,100	33,150	3,781	3,587	3,781	36,100	36,150	4,141	3,947	4,141
30,150	30,200	3,427	3,233	3,427	33,150	33,200	3,787	3,593	3,787	36,150	36,200	4,147	3,953	4,147
30,200	30,250	3,433	3,239	3,433	33,200	33,250	3,793	3,599	3,793	36,200	36,250	4,153	3,959	4,153
30,250	30,300	3,439	3,245	3,439	33,250	33,300	3,799	3,605	3,799	36,250	36,300	4,159	3,965	4,159
30,300	30,350	3,445	3,251	3,445	33,300	33,350	3,805	3,611	3,805	36,300	36,350	4,165	3,971	4,165
30,350	30,400	3,451	3,257	3,451	33,350	33,400	3,811	3,617	3,811	36,350	36,400	4,171	3,977	4,171
30,400	30,450	3,457	3,263	3,457	33,400	33,450	3,817	3,623	3,817	36,400	36,450	4,177	3,983	4,177
30,450	30,500	3,463	3,269	3,463	33,450	33,500	3,823	3,629	3,823	36,450	36,500	4,183	3,989	4,183
30,500	30,550	3,469	3,275	3,469	33,500	33,550	3,829	3,635	3,829	36,500	36,550	4,189	3,995	4,189
30,550	30,600	3,475	3,281	3,475	33,550	33,600	3,835	3,641	3,835	36,550	36,600	4,195	4,001	4,195
30,600	30,650	3,481	3,287	3,481	33,600	33,650	3,841	3,647	3,841	36,600	36,650	4,201	4,007	4,201
30,650	30,700	3,487	3,293	3,487	33,650	33,700	3,847	3,653	3,847	36,650	36,700	4,207	4,013	4,207
30,700	30,750	3,493	3,299	3,493	33,700	33,750	3,853	3,659	3,853	36,700	36,750	4,213	4,019	4,213
30,750	30,800	3,499	3,305	3,499	33,750	33,800	3,859	3,665	3,859	36,750	36,800	4,219	4,025	4,219
30,800	30,850	3,505	3,311	3,505	33,800	33,850	3,865	3,671	3,865	36,800	36,850	4,225	4,031	4,225
30,850	30,900	3,511	3,317	3,511	33,850	33,900	3,871	3,677	3,871	36,850	36,900	4,231	4,037	4,231
30,900	30,950	3,517	3,323	3,517	33,900	33,950	3,877	3,683	3,877	36,900	36,950	4,237	4,043	4,237
30,950	31,000	3,523	3,329	3,523	33,950	34,000	3,883	3,689	3,883	36,950	37,000	4,243	4,049	4,243
31,000					34,000					37,000				
31,000	31,050	3,529	3,335	3,529	34,000	34,050	3,889	3,695	3,889	37,000	37,050	4,249	4,055	4,249
31,050	31,100	3,535	3,341	3,535	34,050	34,100	3,895	3,701	3,895	37,050	37,100	4,255	4,061	4,255
31,100	31,150	3,541	3,347	3,541	34,100	34,150	3,901	3,707	3,901	37,100	37,150	4,261	4,067	4,261
31,150	31,200	3,547	3,353	3,547	34,150	34,200	3,907	3,713	3,907	37,150	37,200	4,267	4,073	4,267
31,200	31,250	3,553	3,359	3,553	34,200	34,250	3,913	3,719	3,913	37,200	37,250	4,273	4,079	4,273
31,250	31,300	3,559	3,365	3,559	34,250	34,300	3,919	3,725	3,919	37,250	37,300	4,279	4,085	4,279
31,300	31,350	3,565	3,371	3,565	34,300	34,350	3,925	3,731	3,925	37,300	37,350	4,285	4,091	4,285
31,350	31,400	3,571	3,377	3,571	34,350	34,400	3,931	3,737	3,931	37,350	37,400	4,291	4,097	4,291
31,400	31,450	3,577	3,383	3,577	34,400	34,450	3,937	3,743	3,937	37,400	37,450	4,297	4,103	4,297
31,450	31,500	3,583	3,389	3,583	34,450	34,500	3,943	3,749	3,943	37,450	37,500	4,303	4,109	4,303
31,500	31,550	3,589	3,395	3,589	34,500	34,550	3,949	3,755	3,949	37,500	37,550	4,309	4,115	4,309
31,550	31,600	3,595	3,401	3,595	34,550	34,600	3,955	3,761	3,955	37,550	37,600	4,315	4,121	4,315
31,600	31,650	3,601	3,407	3,601	34,600	34,650	3,961	3,767	3,961	37,600	37,650	4,321	4,127	4,321
31,650	31,700	3,607	3,413	3,607	34,650	34,700	3,967	3,773	3,967	37,650	37,700	4,327	4,133	4,327
31,700	31,750	3,613	3,419	3,613	34,700	34,750	3,973	3,779	3,973	37,700	37,750	4,333	4,139	4,333
31,750	31,800	3,619	3,425	3,619	34,750	34,800	3,979	3,785	3,979	37,750	37,800	4,339	4,145	4,339
31,800	31,850	3,625	3,431	3,625	34,800	34,850	3,985	3,791	3,985	37,800	37,850	4,345	4,151	4,345
31,850	31,900	3,631	3,437	3,631	34,850	34,900	3,991	3,797	3,991	37,850	37,900	4,351	4,157	4,351
31,900	31,950	3,637	3,443	3,637	34,900	34,950	3,997	3,803	3,997	37,900	37,950	4,357	4,163	4,357
31,950	32,000	3,643	3,449	3,643	34,950	35,000	4,003	3,809	4,003	37,950	38,000	4,363	4,169	4,363
32,000					35,000					38,000				
32,000	32,050	3,649	3,455	3,649	35,000	35,050	4,009	3,815	4,009	38,000	38,050	4,369	4,175	4,369
32,050	32,100	3,655	3,461	3,655	35,050	35,100	4,015	3,821	4,015	38,050	38,100	4,375	4,181	4,375
32,100	32,150	3,661	3,467	3,661	35,100	35,150	4,021	3,827	4,021	38,100	38,150	4,381	4,187	4,381
32,150	32,200	3,667	3,473	3,667	35,150	35,200	4,027	3,833	4,027	38,150	38,200	4,387	4,193	4,387
32,200	32,250	3,673	3,479	3,673	35,200	35,250	4,033	3,839	4,033	38,200	38,250	4,393	4,199	4,393
32,250	32,300	3,679	3,485	3,679	35,250	35,300	4,039	3,845	4,039	38,250	38,300	4,399	4,205	4,399
32,300	32,350	3,685	3,491	3,685	35,300	35,350	4,045	3,851	4,045	38,300	38,350	4,405	4,211	4,405
32,350	32,400	3,691	3,497	3,691	35,350	35,400	4,051	3,857	4,051	38,350	38,400	4,411	4,217	4,411
32,400	32,450	3,697	3,503	3,697	35,400	35,450	4,057	3,863	4,057	38,400	38,450	4,417	4,223	4,417
32,450	32,500	3,703	3,509	3,703	35,450	35,500	4,063	3,869	4,063	38,450	38,500	4,423	4,229	4,423
32,500	32,550	3,709	3,515	3,709	35,500	35,550	4,069	3,875	4,069	38,500	38,550	4,429	4,235	4,429
32,550	32,600	3,715	3,521	3,715	35,550	35,600	4,075	3,881	4,075	38,550	38,600	4,435	4,241	4,435
32,600	32,650	3,721	3,527	3,721	35,600	35,650	4,081	3,887	4,081	38,600	38,650	4,441	4,247	4,441
32,650	32,700	3,727	3,533	3,727	35,650	35,700	4,087	3,893	4,087	38,650	38,700	4,447	4,253	4,447
32,700	32,750	3,733	3,539	3,733	35,700	35,750	4,093	3,899	4,093	38,700	38,750	4,453	4,259	4,453
32,750	32,800	3,739	3,545	3,739	35,750	35,800	4,099	3,905	4,099	38,750	38,800	4,459	4,265	4,459
32,800	32,850	3,745	3,551	3,745	35,800	35,850	4,105	3,911	4,105	38,800	38,850	4,465	4,271	4,465
32,850	32,900	3,751	3,557	3,751	35,850	35,900	4,111	3,917	4,111	38,850	38,900	4,471	4,277	4,471
32,900	32,950	3,757	3,563	3,757	35,900	35,950	4,117	3,923	4,117	38,900	38,950	4,477	4,283	4,477
32,950	33,000	3,763	3,569	3,763	35,950	36,000	4,123	3,929	4,123	38,950	39,000	4,483	4,289	4,483

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
39,000					42,000					45,000				
39,000	39,050	4,489	4,295	4,489	42,000	42,050	5,104	4,655	5,104	45,000	45,050	5,764	5,015	5,764
39,050	39,100	4,495	4,301	4,495	42,050	42,100	5,115	4,661	5,115	45,050	45,100	5,775	5,021	5,775
39,100	39,150	4,501	4,307	4,501	42,100	42,150	5,126	4,667	5,126	45,100	45,150	5,786	5,027	5,786
39,150	39,200	4,507	4,313	4,507	42,150	42,200	5,137	4,673	5,137	45,150	45,200	5,797	5,033	5,797
39,200	39,250	4,513	4,319	4,513	42,200	42,250	5,148	4,679	5,148	45,200	45,250	5,808	5,039	5,808
39,250	39,300	4,519	4,325	4,519	42,250	42,300	5,159	4,685	5,159	45,250	45,300	5,819	5,045	5,819
39,300	39,350	4,525	4,331	4,525	42,300	42,350	5,170	4,691	5,170	45,300	45,350	5,830	5,051	5,830
39,350	39,400	4,531	4,337	4,531	42,350	42,400	5,181	4,697	5,181	45,350	45,400	5,841	5,057	5,841
39,400	39,450	4,537	4,343	4,537	42,400	42,450	5,192	4,703	5,192	45,400	45,450	5,852	5,063	5,852
39,450	39,500	4,543	4,349	4,543	42,450	42,500	5,203	4,709	5,203	45,450	45,500	5,863	5,069	5,863
39,500	39,550	4,554	4,355	4,554	42,500	42,550	5,214	4,715	5,214	45,500	45,550	5,874	5,075	5,874
39,550	39,600	4,565	4,361	4,565	42,550	42,600	5,225	4,721	5,225	45,550	45,600	5,885	5,081	5,885
39,600	39,650	4,576	4,367	4,576	42,600	42,650	5,236	4,727	5,236	45,600	45,650	5,896	5,087	5,896
39,650	39,700	4,587	4,373	4,587	42,650	42,700	5,247	4,733	5,247	45,650	45,700	5,907	5,093	5,907
39,700	39,750	4,598	4,379	4,598	42,700	42,750	5,258	4,739	5,258	45,700	45,750	5,918	5,099	5,918
39,750	39,800	4,609	4,385	4,609	42,750	42,800	5,269	4,745	5,269	45,750	45,800	5,929	5,105	5,929
39,800	39,850	4,620	4,391	4,620	42,800	42,850	5,280	4,751	5,280	45,800	45,850	5,940	5,111	5,940
39,850	39,900	4,631	4,397	4,631	42,850	42,900	5,291	4,757	5,291	45,850	45,900	5,951	5,117	5,951
39,900	39,950	4,642	4,403	4,642	42,900	42,950	5,302	4,763	5,302	45,900	45,950	5,962	5,123	5,962
39,950	40,000	4,653	4,409	4,653	42,950	43,000	5,313	4,769	5,313	45,950	46,000	5,973	5,129	5,973
40,000					43,000					46,000				
40,000	40,050	4,664	4,415	4,664	43,000	43,050	5,324	4,775	5,324	46,000	46,050	5,984	5,135	5,984
40,050	40,100	4,675	4,421	4,675	43,050	43,100	5,335	4,781	5,335	46,050	46,100	5,995	5,141	5,995
40,100	40,150	4,686	4,427	4,686	43,100	43,150	5,346	4,787	5,346	46,100	46,150	6,006	5,147	6,006
40,150	40,200	4,697	4,433	4,697	43,150	43,200	5,357	4,793	5,357	46,150	46,200	6,017	5,153	6,017
40,200	40,250	4,708	4,439	4,708	43,200	43,250	5,368	4,799	5,368	46,200	46,250	6,028	5,159	6,028
40,250	40,300	4,719	4,445	4,719	43,250	43,300	5,379	4,805	5,379	46,250	46,300	6,039	5,165	6,039
40,300	40,350	4,730	4,451	4,730	43,300	43,350	5,390	4,811	5,390	46,300	46,350	6,050	5,171	6,050
40,350	40,400	4,741	4,457	4,741	43,350	43,400	5,401	4,817	5,401	46,350	46,400	6,061	5,177	6,061
40,400	40,450	4,752	4,463	4,752	43,400	43,450	5,412	4,823	5,412	46,400	46,450	6,072	5,183	6,072
40,450	40,500	4,763	4,469	4,763	43,450	43,500	5,423	4,829	5,423	46,450	46,500	6,083	5,189	6,083
40,500	40,550	4,774	4,475	4,774	43,500	43,550	5,434	4,835	5,434	46,500	46,550	6,094	5,195	6,094
40,550	40,600	4,785	4,481	4,785	43,550	43,600	5,445	4,841	5,445	46,550	46,600	6,105	5,201	6,105
40,600	40,650	4,796	4,487	4,796	43,600	43,650	5,456	4,847	5,456	46,600	46,650	6,116	5,207	6,116
40,650	40,700	4,807	4,493	4,807	43,650	43,700	5,467	4,853	5,467	46,650	46,700	6,127	5,213	6,127
40,700	40,750	4,818	4,499	4,818	43,700	43,750	5,478	4,859	5,478	46,700	46,750	6,138	5,219	6,138
40,750	40,800	4,829	4,505	4,829	43,750	43,800	5,489	4,865	5,489	46,750	46,800	6,149	5,225	6,149
40,800	40,850	4,840	4,511	4,840	43,800	43,850	5,500	4,871	5,500	46,800	46,850	6,160	5,231	6,160
40,850	40,900	4,851	4,517	4,851	43,850	43,900	5,511	4,877	5,511	46,850	46,900	6,171	5,237	6,171
40,900	40,950	4,862	4,523	4,862	43,900	43,950	5,522	4,883	5,522	46,900	46,950	6,182	5,243	6,182
40,950	41,000	4,873	4,529	4,873	43,950	44,000	5,533	4,889	5,533	46,950	47,000	6,193	5,249	6,193
41,000					44,000					47,000				
41,000	41,050	4,884	4,535	4,884	44,000	44,050	5,544	4,895	5,544	47,000	47,050	6,204	5,255	6,204
41,050	41,100	4,895	4,541	4,895	44,050	44,100	5,555	4,901	5,555	47,050	47,100	6,215	5,261	6,215
41,100	41,150	4,906	4,547	4,906	44,100	44,150	5,566	4,907	5,566	47,100	47,150	6,226	5,267	6,226
41,150	41,200	4,917	4,553	4,917	44,150	44,200	5,577	4,913	5,577	47,150	47,200	6,237	5,273	6,237
41,200	41,250	4,928	4,559	4,928	44,200	44,250	5,588	4,919	5,588	47,200	47,250	6,248	5,279	6,248
41,250	41,300	4,939	4,565	4,939	44,250	44,300	5,599	4,925	5,599	47,250	47,300	6,259	5,285	6,259
41,300	41,350	4,950	4,571	4,950	44,300	44,350	5,610	4,931	5,610	47,300	47,350	6,270	5,291	6,270
41,350	41,400	4,961	4,577	4,961	44,350	44,400	5,621	4,937	5,621	47,350	47,400	6,281	5,297	6,281
41,400	41,450	4,972	4,583	4,972	44,400	44,450	5,632	4,943	5,632	47,400	47,450	6,292	5,303	6,292
41,450	41,500	4,983	4,589	4,983	44,450	44,500	5,643	4,949	5,643	47,450	47,500	6,303	5,309	6,303
41,500	41,550	4,994	4,595	4,994	44,500	44,550	5,654	4,955	5,654	47,500	47,550	6,314	5,315	6,314
41,550	41,600	5,005	4,601	5,005	44,550	44,600	5,665	4,961	5,665	47,550	47,600	6,325	5,321	6,325
41,600	41,650	5,016	4,607	5,016	44,600	44,650	5,676	4,967	5,676	47,600	47,650	6,336	5,327	6,336
41,650	41,700	5,027	4,613	5,027	44,650	44,700	5,687	4,973	5,687	47,650	47,700	6,347	5,333	6,347
41,700	41,750	5,038	4,619	5,038	44,700	44,750	5,698	4,979	5,698	47,700	47,750	6,358	5,339	6,358
41,750	41,800	5,049	4,625	5,049	44,750	44,800	5,709	4,985	5,709	47,750	47,800	6,369	5,345	6,369
41,800	41,850	5,060	4,631	5,060	44,800	44,850	5,720	4,991	5,720	47,800	47,850	6,380	5,351	6,380
41,850	41,900	5,071	4,637	5,071	44,850	44,900	5,731	4,997	5,731	47,850	47,900	6,391	5,357	6,391
41,900	41,950	5,082	4,643	5,082	44,900	44,950	5,742	5,003	5,742	47,900	47,950	6,402	5,363	6,402
41,950	42,000	5,093	4,649	5,093	44,950	45,000	5,753	5,009	5,753	47,950	48,000	6,413	5,369	6,413

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
48,000					51,000					54,000				
48,000	48,050	6,424	5,375	6,424	51,000	51,050	7,084	5,735	7,084	54,000	54,050	7,744	6,095	7,744
48,050	48,100	6,435	5,381	6,435	51,050	51,100	7,095	5,741	7,095	54,050	54,100	7,755	6,101	7,755
48,100	48,150	6,446	5,387	6,446	51,100	51,150	7,106	5,747	7,106	54,100	54,150	7,766	6,107	7,766
48,150	48,200	6,457	5,393	6,457	51,150	51,200	7,117	5,753	7,117	54,150	54,200	7,777	6,113	7,777
48,200	48,250	6,468	5,399	6,468	51,200	51,250	7,128	5,759	7,128	54,200	54,250	7,788	6,119	7,788
48,250	48,300	6,479	5,405	6,479	51,250	51,300	7,139	5,765	7,139	54,250	54,300	7,799	6,125	7,799
48,300	48,350	6,490	5,411	6,490	51,300	51,350	7,150	5,771	7,150	54,300	54,350	7,810	6,131	7,810
48,350	48,400	6,501	5,417	6,501	51,350	51,400	7,161	5,777	7,161	54,350	54,400	7,821	6,137	7,821
48,400	48,450	6,512	5,423	6,512	51,400	51,450	7,172	5,783	7,172	54,400	54,450	7,832	6,143	7,832
48,450	48,500	6,523	5,429	6,523	51,450	51,500	7,183	5,789	7,183	54,450	54,500	7,843	6,149	7,843
48,500	48,550	6,534	5,435	6,534	51,500	51,550	7,194	5,795	7,194	54,500	54,550	7,854	6,155	7,854
48,550	48,600	6,545	5,441	6,545	51,550	51,600	7,205	5,801	7,205	54,550	54,600	7,865	6,161	7,865
48,600	48,650	6,556	5,447	6,556	51,600	51,650	7,216	5,807	7,216	54,600	54,650	7,876	6,167	7,876
48,650	48,700	6,567	5,453	6,567	51,650	51,700	7,227	5,813	7,227	54,650	54,700	7,887	6,173	7,887
48,700	48,750	6,578	5,459	6,578	51,700	51,750	7,238	5,819	7,238	54,700	54,750	7,898	6,179	7,898
48,750	48,800	6,589	5,465	6,589	51,750	51,800	7,249	5,825	7,249	54,750	54,800	7,909	6,185	7,909
48,800	48,850	6,600	5,471	6,600	51,800	51,850	7,260	5,831	7,260	54,800	54,850	7,920	6,191	7,920
48,850	48,900	6,611	5,477	6,611	51,850	51,900	7,271	5,837	7,271	54,850	54,900	7,931	6,197	7,931
48,900	48,950	6,622	5,483	6,622	51,900	51,950	7,282	5,843	7,282	54,900	54,950	7,942	6,203	7,942
48,950	49,000	6,633	5,489	6,633	51,950	52,000	7,293	5,849	7,293	54,950	55,000	7,953	6,209	7,953
49,000					52,000					55,000				
49,000	49,050	6,644	5,495	6,644	52,000	52,050	7,304	5,855	7,304	55,000	55,050	7,964	6,215	7,964
49,050	49,100	6,655	5,501	6,655	52,050	52,100	7,315	5,861	7,315	55,050	55,100	7,975	6,221	7,975
49,100	49,150	6,666	5,507	6,666	52,100	52,150	7,326	5,867	7,326	55,100	55,150	7,986	6,227	7,986
49,150	49,200	6,677	5,513	6,677	52,150	52,200	7,337	5,873	7,337	55,150	55,200	7,997	6,233	7,997
49,200	49,250	6,688	5,519	6,688	52,200	52,250	7,348	5,879	7,348	55,200	55,250	8,008	6,239	8,008
49,250	49,300	6,699	5,525	6,699	52,250	52,300	7,359	5,885	7,359	55,250	55,300	8,019	6,245	8,019
49,300	49,350	6,710	5,531	6,710	52,300	52,350	7,370	5,891	7,370	55,300	55,350	8,030	6,251	8,030
49,350	49,400	6,721	5,537	6,721	52,350	52,400	7,381	5,897	7,381	55,350	55,400	8,041	6,257	8,041
49,400	49,450	6,732	5,543	6,732	52,400	52,450	7,392	5,903	7,392	55,400	55,450	8,052	6,263	8,052
49,450	49,500	6,743	5,549	6,743	52,450	52,500	7,403	5,909	7,403	55,450	55,500	8,063	6,269	8,063
49,500	49,550	6,754	5,555	6,754	52,500	52,550	7,414	5,915	7,414	55,500	55,550	8,074	6,275	8,074
49,550	49,600	6,765	5,561	6,765	52,550	52,600	7,425	5,921	7,425	55,550	55,600	8,085	6,281	8,085
49,600	49,650	6,776	5,567	6,776	52,600	52,650	7,436	5,927	7,436	55,600	55,650	8,096	6,287	8,096
49,650	49,700	6,787	5,573	6,787	52,650	52,700	7,447	5,933	7,447	55,650	55,700	8,107	6,293	8,107
49,700	49,750	6,798	5,579	6,798	52,700	52,750	7,458	5,939	7,458	55,700	55,750	8,118	6,299	8,118
49,750	49,800	6,809	5,585	6,809	52,750	52,800	7,469	5,945	7,469	55,750	55,800	8,129	6,305	8,129
49,800	49,850	6,820	5,591	6,820	52,800	52,850	7,480	5,951	7,480	55,800	55,850	8,140	6,311	8,140
49,850	49,900	6,831	5,597	6,831	52,850	52,900	7,491	5,957	7,491	55,850	55,900	8,151	6,317	8,151
49,900	49,950	6,842	5,603	6,842	52,900	52,950	7,502	5,963	7,502	55,900	55,950	8,162	6,323	8,162
49,950	50,000	6,853	5,609	6,853	52,950	53,000	7,513	5,969	7,513	55,950	56,000	8,173	6,329	8,173
50,000					53,000					56,000				
50,000	50,050	6,864	5,615	6,864	53,000	53,050	7,524	5,975	7,524	56,000	56,050	8,184	6,335	8,184
50,050	50,100	6,875	5,621	6,875	53,050	53,100	7,535	5,981	7,535	56,050	56,100	8,195	6,341	8,195
50,100	50,150	6,886	5,627	6,886	53,100	53,150	7,546	5,987	7,546	56,100	56,150	8,206	6,347	8,206
50,150	50,200	6,897	5,633	6,897	53,150	53,200	7,557	5,993	7,557	56,150	56,200	8,217	6,353	8,217
50,200	50,250	6,908	5,639	6,908	53,200	53,250	7,568	5,999	7,568	56,200	56,250	8,228	6,359	8,228
50,250	50,300	6,919	5,645	6,919	53,250	53,300	7,579	6,005	7,579	56,250	56,300	8,239	6,365	8,239
50,300	50,350	6,930	5,651	6,930	53,300	53,350	7,590	6,011	7,590	56,300	56,350	8,250	6,371	8,250
50,350	50,400	6,941	5,657	6,941	53,350	53,400	7,601	6,017	7,601	56,350	56,400	8,261	6,377	8,261
50,400	50,450	6,952	5,663	6,952	53,400	53,450	7,612	6,023	7,612	56,400	56,450	8,272	6,383	8,272
50,450	50,500	6,963	5,669	6,963	53,450	53,500	7,623	6,029	7,623	56,450	56,500	8,283	6,389	8,283
50,500	50,550	6,974	5,675	6,974	53,500	53,550	7,634	6,035	7,634	56,500	56,550	8,294	6,395	8,294
50,550	50,600	6,985	5,681	6,985	53,550	53,600	7,645	6,041	7,645	56,550	56,600	8,305	6,401	8,305
50,600	50,650	6,996	5,687	6,996	53,600	53,650	7,656	6,047	7,656	56,600	56,650	8,316	6,407	8,316
50,650	50,700	7,007	5,693	7,007	53,650	53,700	7,667	6,053	7,667	56,650	56,700	8,327	6,413	8,327
50,700	50,750	7,018	5,699	7,018	53,700	53,750	7,678	6,059	7,678	56,700	56,750	8,338	6,419	8,338
50,750	50,800	7,029	5,705	7,029	53,750	53,800	7,689	6,065	7,689	56,750	56,800	8,349	6,425	8,349
50,800	50,850	7,040	5,711	7,040	53,800	53,850	7,700	6,071	7,700	56,800	56,850	8,360	6,431	8,360
50,850	50,900	7,051	5,717	7,051	53,850	53,900	7,711	6,077	7,711	56,850	56,900	8,371	6,437	8,371
50,900	50,950	7,062	5,723	7,062	53,900	53,950	7,722	6,083	7,722	56,900	56,950	8,382	6,443	8,382
50,950	51,000	7,073	5,729	7,073	53,950	54,000	7,733	6,089	7,733	56,950	57,000	8,393	6,449	8,393

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
57,000					60,000					63,000				
57,000	57,050	8,404	6,455	8,404	60,000	60,050	9,064	6,815	9,064	63,000	63,050	9,724	7,175	9,724
57,050	57,100	8,415	6,461	8,415	60,050	60,100	9,075	6,821	9,075	63,050	63,100	9,735	7,181	9,735
57,100	57,150	8,426	6,467	8,426	60,100	60,150	9,086	6,827	9,086	63,100	63,150	9,746	7,187	9,746
57,150	57,200	8,437	6,473	8,437	60,150	60,200	9,097	6,833	9,097	63,150	63,200	9,757	7,193	9,757
57,200	57,250	8,448	6,479	8,448	60,200	60,250	9,108	6,839	9,108	63,200	63,250	9,768	7,199	9,768
57,250	57,300	8,459	6,485	8,459	60,250	60,300	9,119	6,845	9,119	63,250	63,300	9,779	7,205	9,779
57,300	57,350	8,470	6,491	8,470	60,300	60,350	9,130	6,851	9,130	63,300	63,350	9,790	7,211	9,790
57,350	57,400	8,481	6,497	8,481	60,350	60,400	9,141	6,857	9,141	63,350	63,400	9,801	7,217	9,801
57,400	57,450	8,492	6,503	8,492	60,400	60,450	9,152	6,863	9,152	63,400	63,450	9,812	7,223	9,812
57,450	57,500	8,503	6,509	8,503	60,450	60,500	9,163	6,869	9,163	63,450	63,500	9,823	7,229	9,823
57,500	57,550	8,514	6,515	8,514	60,500	60,550	9,174	6,875	9,174	63,500	63,550	9,834	7,235	9,834
57,550	57,600	8,525	6,521	8,525	60,550	60,600	9,185	6,881	9,185	63,550	63,600	9,845	7,241	9,845
57,600	57,650	8,536	6,527	8,536	60,600	60,650	9,196	6,887	9,196	63,600	63,650	9,856	7,247	9,856
57,650	57,700	8,547	6,533	8,547	60,650	60,700	9,207	6,893	9,207	63,650	63,700	9,867	7,253	9,867
57,700	57,750	8,558	6,539	8,558	60,700	60,750	9,218	6,899	9,218	63,700	63,750	9,878	7,259	9,878
57,750	57,800	8,569	6,545	8,569	60,750	60,800	9,229	6,905	9,229	63,750	63,800	9,889	7,265	9,889
57,800	57,850	8,580	6,551	8,580	60,800	60,850	9,240	6,911	9,240	63,800	63,850	9,900	7,271	9,900
57,850	57,900	8,591	6,557	8,591	60,850	60,900	9,251	6,917	9,251	63,850	63,900	9,911	7,277	9,911
57,900	57,950	8,602	6,563	8,602	60,900	60,950	9,262	6,923	9,262	63,900	63,950	9,922	7,283	9,922
57,950	58,000	8,613	6,569	8,613	60,950	61,000	9,273	6,929	9,273	63,950	64,000	9,933	7,289	9,933
58,000					61,000					64,000				
58,000	58,050	8,624	6,575	8,624	61,000	61,050	9,284	6,935	9,284	64,000	64,050	9,944	7,295	9,944
58,050	58,100	8,635	6,581	8,635	61,050	61,100	9,295	6,941	9,295	64,050	64,100	9,955	7,301	9,955
58,100	58,150	8,646	6,587	8,646	61,100	61,150	9,306	6,947	9,306	64,100	64,150	9,966	7,307	9,966
58,150	58,200	8,657	6,593	8,657	61,150	61,200	9,317	6,953	9,317	64,150	64,200	9,977	7,313	9,977
58,200	58,250	8,668	6,599	8,668	61,200	61,250	9,328	6,959	9,328	64,200	64,250	9,988	7,319	9,988
58,250	58,300	8,679	6,605	8,679	61,250	61,300	9,339	6,965	9,339	64,250	64,300	9,999	7,325	9,999
58,300	58,350	8,690	6,611	8,690	61,300	61,350	9,350	6,971	9,350	64,300	64,350	10,010	7,331	10,010
58,350	58,400	8,701	6,617	8,701	61,350	61,400	9,361	6,977	9,361	64,350	64,400	10,021	7,337	10,021
58,400	58,450	8,712	6,623	8,712	61,400	61,450	9,372	6,983	9,372	64,400	64,450	10,032	7,343	10,032
58,450	58,500	8,723	6,629	8,723	61,450	61,500	9,383	6,989	9,383	64,450	64,500	10,043	7,349	10,043
58,500	58,550	8,734	6,635	8,734	61,500	61,550	9,394	6,995	9,394	64,500	64,550	10,054	7,355	10,054
58,550	58,600	8,745	6,641	8,745	61,550	61,600	9,405	7,001	9,405	64,550	64,600	10,065	7,361	10,065
58,600	58,650	8,756	6,647	8,756	61,600	61,650	9,416	7,007	9,416	64,600	64,650	10,076	7,367	10,076
58,650	58,700	8,767	6,653	8,767	61,650	61,700	9,427	7,013	9,427	64,650	64,700	10,087	7,373	10,087
58,700	58,750	8,778	6,659	8,778	61,700	61,750	9,438	7,019	9,438	64,700	64,750	10,098	7,379	10,098
58,750	58,800	8,789	6,665	8,789	61,750	61,800	9,449	7,025	9,449	64,750	64,800	10,109	7,385	10,109
58,800	58,850	8,800	6,671	8,800	61,800	61,850	9,460	7,031	9,460	64,800	64,850	10,120	7,391	10,120
58,850	58,900	8,811	6,677	8,811	61,850	61,900	9,471	7,037	9,471	64,850	64,900	10,131	7,397	10,131
58,900	58,950	8,822	6,683	8,822	61,900	61,950	9,482	7,043	9,482	64,900	64,950	10,142	7,403	10,142
58,950	59,000	8,833	6,689	8,833	61,950	62,000	9,493	7,049	9,493	64,950	65,000	10,153	7,409	10,153
59,000					62,000					65,000				
59,000	59,050	8,844	6,695	8,844	62,000	62,050	9,504	7,055	9,504	65,000	65,050	10,164	7,415	10,164
59,050	59,100	8,855	6,701	8,855	62,050	62,100	9,515	7,061	9,515	65,050	65,100	10,175	7,421	10,175
59,100	59,150	8,866	6,707	8,866	62,100	62,150	9,526	7,067	9,526	65,100	65,150	10,186	7,427	10,186
59,150	59,200	8,877	6,713	8,877	62,150	62,200	9,537	7,073	9,537	65,150	65,200	10,197	7,433	10,197
59,200	59,250	8,888	6,719	8,888	62,200	62,250	9,548	7,079	9,548	65,200	65,250	10,208	7,439	10,208
59,250	59,300	8,899	6,725	8,899	62,250	62,300	9,559	7,085	9,559	65,250	65,300	10,219	7,445	10,219
59,300	59,350	8,910	6,731	8,910	62,300	62,350	9,570	7,091	9,570	65,300	65,350	10,230	7,451	10,230
59,350	59,400	8,921	6,737	8,921	62,350	62,400	9,581	7,097	9,581	65,350	65,400	10,241	7,457	10,241
59,400	59,450	8,932	6,743	8,932	62,400	62,450	9,592	7,103	9,592	65,400	65,450	10,252	7,463	10,252
59,450	59,500	8,943	6,749	8,943	62,450	62,500	9,603	7,109	9,603	65,450	65,500	10,263	7,469	10,263
59,500	59,550	8,954	6,755	8,954	62,500	62,550	9,614	7,115	9,614	65,500	65,550	10,274	7,475	10,274
59,550	59,600	8,965	6,761	8,965	62,550	62,600	9,625	7,121	9,625	65,550	65,600	10,285	7,481	10,285
59,600	59,650	8,976	6,767	8,976	62,600	62,650	9,636	7,127	9,636	65,600	65,650	10,296	7,487	10,296
59,650	59,700	8,987	6,773	8,987	62,650	62,700	9,647	7,133	9,647	65,650	65,700	10,307	7,493	10,307
59,700	59,750	8,998	6,779	8,998	62,700	62,750	9,658	7,139	9,658	65,700	65,750	10,318	7,499	10,318
59,750	59,800	9,009	6,785	9,009	62,750	62,800	9,669	7,145	9,669	65,750	65,800	10,329	7,505	10,329
59,800	59,850	9,020	6,791	9,020	62,800	62,850	9,680	7,151	9,680	65,800	65,850	10,340	7,511	10,340
59,850	59,900	9,031	6,797	9,031	62,850	62,900	9,691	7,157	9,691	65,850	65,900	10,351	7,517	10,351
59,900	59,950	9,042	6,803	9,042	62,900	62,950	9,702	7,163	9,702	65,900	65,950	10,362	7,523	10,362
59,950	60,000	9,053	6,809	9,053	62,950	63,000	9,713	7,169	9,713	65,950	66,000	10,373	7,529	10,373

(Continued)

If line 41 (taxable income) is—		And you are—			Your tax is—	If line 41 (taxable income) is—		And you are—			Your tax is—	If line 41 (taxable income) is—		And you are—			Your tax is—																																																																																																																																																																																																																																																																																										
		Single	Qualifying Widow(er)	Married filing separately				Single	Qualifying Widow(er)	Married filing separately				Single	Qualifying Widow(er)	Married filing separately																																																																																																																																																																																																																																																																																											
At least	But less than					At least	But less than					At least	But less than																																																																																																																																																																																																																																																																																														
66,000					69,000					72,000																																																																																																																																																																																																																																																																																																	
66,000	66,050	10,384	7,535	10,384	69,000	69,050	11,044	7,895	11,044	72,000	72,050	11,704	8,255	11,704	66,050	66,100	10,395	7,541	10,395	69,050	69,100	11,055	7,901	11,055	72,050	72,100	11,715	8,261	11,715	66,100	66,150	10,406	7,547	10,406	69,100	69,150	11,066	7,907	11,066	72,100	72,150	11,726	8,267	11,726	66,150	66,200	10,417	7,553	10,417	69,150	69,200	11,077	7,913	11,077	72,150	72,200	11,737	8,273	11,737	66,200	66,250	10,428	7,559	10,428	69,200	69,250	11,088	7,919	11,088	72,200	72,250	11,748	8,279	11,748	66,250	66,300	10,439	7,565	10,439	69,250	69,300	11,099	7,925	11,099	72,250	72,300	11,759	8,285	11,759	66,300	66,350	10,450	7,571	10,450	69,300	69,350	11,110	7,931	11,110	72,300	72,350	11,770	8,291	11,770	66,350	66,400	10,461	7,577	10,461	69,350	69,400	11,121	7,937	11,121	72,350	72,400	11,781	8,297	11,781	66,400	66,450	10,472	7,583	10,472	69,400	69,450	11,132	7,943	11,132	72,400	72,450	11,792	8,303	11,792	66,450	66,500	10,483	7,589	10,483	69,450	69,500	11,143	7,949	11,143	72,450	72,500	11,803	8,309	11,803	66,500	66,550	10,494	7,595	10,494	69,500	69,550	11,154	7,955	11,154	72,500	72,550	11,814	8,315	11,814	66,550	66,600	10,505	7,601	10,505	69,550	69,600	11,165	7,961	11,165	72,550	72,600	11,825	8,321	11,825	66,600	66,650	10,516	7,607	10,516	69,600	69,650	11,176	7,967	11,176	72,600	72,650	11,836	8,327	11,836	66,650	66,700	10,527	7,613	10,527	69,650	69,700	11,187	7,973	11,187	72,650	72,700	11,847	8,333	11,847	66,700	66,750	10,538	7,619	10,538	69,700	69,750	11,198	7,979	11,198	72,700	72,750	11,858	8,339	11,858	66,750	66,800	10,549	7,625	10,549	69,750	69,800	11,209	7,985	11,209	72,750	72,800	11,869	8,345	11,869	66,800	66,850	10,560	7,631	10,560	69,800	69,850	11,220	7,991	11,220	72,800	72,850	11,880	8,351	11,880	66,850	66,900	10,571	7,637	10,571	69,850	69,900	11,231	7,997	11,231	72,850	72,900	11,891	8,357	11,891	66,900	66,950	10,582	7,643	10,582	69,900	69,950	11,242	8,003	11,242	72,900	72,950	11,902	8,363	11,902	66,950	67,000	10,593	7,649	10,593	69,950	70,000	11,253	8,009	11,253	72,950	73,000	11,913	8,369	11,913
67,000					70,000					73,000																																																																																																																																																																																																																																																																																																	
67,000	67,050	10,604	7,655	10,604	70,000	70,050	11,264	8,015	11,264	73,000	73,050	11,924	8,375	11,924	67,050	67,100	10,615	7,661	10,615	70,050	70,100	11,275	8,021	11,275	73,050	73,100	11,935	8,381	11,935	67,100	67,150	10,626	7,667	10,626	70,100	70,150	11,286	8,027	11,286	73,100	73,150	11,946	8,387	11,946	67,150	67,200	10,637	7,673	10,637	70,150	70,200	11,297	8,033	11,297	73,150	73,200	11,957	8,393	11,957	67,200	67,250	10,648	7,679	10,648	70,200	70,250	11,308	8,039	11,308	73,200	73,250	11,968	8,399	11,968	67,250	67,300	10,659	7,685	10,659	70,250	70,300	11,319	8,045	11,319	73,250	73,300	11,979	8,405	11,979	67,300	67,350	10,670	7,691	10,670	70,300	70,350	11,330	8,051	11,330	73,300	73,350	11,990	8,411	11,990	67,350	67,400	10,681	7,697	10,681	70,350	70,400	11,341	8,057	11,341	73,350	73,400	12,001	8,417	12,001	67,400	67,450	10,692	7,703	10,692	70,400	70,450	11,352	8,063	11,352	73,400	73,450	12,012	8,423	12,012	67,450	67,500	10,703	7,709	10,703	70,450	70,500	11,363	8,069	11,363	73,450	73,500	12,023	8,429	12,023	67,500	67,550	10,714	7,715	10,714	70,500	70,550	11,374	8,075	11,374	73,500	73,550	12,034	8,435	12,034	67,550	67,600	10,725	7,721	10,725	70,550	70,600	11,385	8,081	11,385	73,550	73,600	12,045	8,441	12,045	67,600	67,650	10,736	7,727	10,736	70,600	70,650	11,396	8,087	11,396	73,600	73,650	12,056	8,447	12,056	67,650	67,700	10,747	7,733	10,747	70,650	70,700	11,407	8,093	11,407	73,650	73,700	12,067	8,453	12,067	67,700	67,750	10,758	7,739	10,758	70,700	70,750	11,418	8,099	11,418	73,700	73,750	12,078	8,459	12,078	67,750	67,800	10,769	7,745	10,769	70,750	70,800	11,429	8,105	11,429	73,750	73,800	12,089	8,465	12,089	67,800	67,850	10,780	7,751	10,780	70,800	70,850	11,440	8,111	11,440	73,800	73,850	12,100	8,471	12,100	67,850	67,900	10,791	7,757	10,791	70,850	70,900	11,451	8,117	11,451	73,850	73,900	12,111	8,477	12,111	67,900	67,950	10,802	7,763	10,802	70,900	70,950	11,462	8,123	11,462	73,900	73,950	12,122	8,483	12,122	67,950	68,000	10,813	7,769	10,813	70,950	71,000	11,473	8,129	11,473	73,950	74,000	12,133	8,489	12,133
68,000					71,000					74,000																																																																																																																																																																																																																																																																																																	
68,000	68,050	10,824	7,775	10,824	71,000	71,050	11,484	8,135	11,484	74,000	74,050	12,144	8,495	12,144	68,050	68,100	10,835	7,781	10,835	71,050	71,100	11,495	8,141	11,495	74,050	74,100	12,155	8,501	12,155	68,100	68,150	10,846	7,787	10,846	71,100	71,150	11,506	8,147	11,506	74,100	74,150	12,166	8,507	12,166	68,150	68,200	10,857	7,793	10,857	71,150	71,200	11,517	8,153	11,517	74,150	74,200	12,177	8,513	12,177	68,200	68,250	10,868	7,799	10,868	71,200	71,250	11,528	8,159	11,528	74,200	74,250	12,188	8,519	12,188	68,250	68,300	10,879	7,805	10,879	71,250	71,300	11,539	8,165	11,539	74,250	74,300	12,199	8,525	12,199	68,300	68,350	10,890	7,811	10,890	71,300	71,350	11,550	8,171	11,550	74,300	74,350	12,210	8,531	12,210	68,350	68,400	10,901	7,817	10,901	71,350	71,400	11,561	8,177	11,561	74,350	74,400	12,221	8,537	12,221	68,400	68,450	10,912	7,823	10,912	71,400	71,450	11,572	8,183	11,572	74,400	74,450	12,232	8,543	12,232	68,450	68,500	10,923	7,829	10,923	71,450	71,500	11,583	8,189	11,583	74,450	74,500	12,243	8,549	12,243	68,500	68,550	10,934	7,835	10,934	71,500	71,550	11,594	8,195	11,594	74,500	74,550	12,254	8,555	12,254	68,550	68,600	10,945	7,841	10,945	71,550	71,600	11,605	8,201	11,605	74,550	74,600	12,265	8,561	12,265	68,600	68,650	10,956	7,847	10,956	71,600	71,650	11,616	8,207	11,616	74,600	74,650	12,276	8,567	12,276	68,650	68,700	10,967	7,853	10,967	71,650	71,700	11,627	8,213	11,627	74,650	74,700	12,287	8,573	12,287	68,700	68,750	10,978	7,859	10,978	71,700	71,750	11,638	8,219	11,638	74,700	74,750	12,298	8,579	12,298	68,750	68,800	10,989	7,865	10,989	71,750	71,800	11,649	8,225	11,649	74,750	74,800	12,309	8,585	12,309	68,800	68,850	11,000	7,871	11,000	71,800	71,850	11,660	8,231	11,660	74,800	74,850	12,320	8,591	12,320	68,850	68,900	11,011	7,877	11,011	71,850	71,900	11,671	8,237	11,671	74,850	74,900	12,331	8,597	12,331	68,900	68,950	11,022	7,883	11,022	71,900	71,950	11,682	8,243	11,682	74,900	74,950	12,342	8,603	12,342	68,950	69,000	11,033	7,889	11,033	71,950	72,000	11,693	8,249	11,693	74,950	75,000	12,353	8,609	12,353

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
75,000					78,000					81,000				
75,000	75,050	12,364	8,615	12,364	78,000	78,050	13,024	8,975	13,024	81,000	81,050	13,684	9,543	13,684
75,050	75,100	12,375	8,621	12,375	78,050	78,100	13,035	8,981	13,035	81,050	81,100	13,695	9,554	13,695
75,100	75,150	12,386	8,627	12,386	78,100	78,150	13,046	8,987	13,046	81,100	81,150	13,706	9,565	13,706
75,150	75,200	12,397	8,633	12,397	78,150	78,200	13,057	8,993	13,057	81,150	81,200	13,717	9,576	13,717
75,200	75,250	12,408	8,639	12,408	78,200	78,250	13,068	8,999	13,068	81,200	81,250	13,728	9,587	13,728
75,250	75,300	12,419	8,645	12,419	78,250	78,300	13,079	9,005	13,079	81,250	81,300	13,739	9,598	13,739
75,300	75,350	12,430	8,651	12,430	78,300	78,350	13,090	9,011	13,090	81,300	81,350	13,750	9,609	13,750
75,350	75,400	12,441	8,657	12,441	78,350	78,400	13,101	9,017	13,101	81,350	81,400	13,761	9,620	13,761
75,400	75,450	12,452	8,663	12,452	78,400	78,450	13,112	9,023	13,112	81,400	81,450	13,772	9,631	13,772
75,450	75,500	12,463	8,669	12,463	78,450	78,500	13,123	9,029	13,123	81,450	81,500	13,783	9,642	13,783
75,500	75,550	12,474	8,675	12,474	78,500	78,550	13,134	9,035	13,134	81,500	81,550	13,794	9,653	13,794
75,550	75,600	12,485	8,681	12,485	78,550	78,600	13,145	9,041	13,145	81,550	81,600	13,805	9,664	13,805
75,600	75,650	12,496	8,687	12,496	78,600	78,650	13,156	9,047	13,156	81,600	81,650	13,816	9,675	13,816
75,650	75,700	12,507	8,693	12,507	78,650	78,700	13,167	9,053	13,167	81,650	81,700	13,827	9,686	13,827
75,700	75,750	12,518	8,699	12,518	78,700	78,750	13,178	9,059	13,178	81,700	81,750	13,838	9,697	13,838
75,750	75,800	12,529	8,705	12,529	78,750	78,800	13,189	9,065	13,189	81,750	81,800	13,849	9,708	13,849
75,800	75,850	12,540	8,711	12,540	78,800	78,850	13,200	9,071	13,200	81,800	81,850	13,860	9,719	13,860
75,850	75,900	12,551	8,717	12,551	78,850	78,900	13,211	9,077	13,211	81,850	81,900	13,871	9,730	13,871
75,900	75,950	12,562	8,723	12,562	78,900	78,950	13,222	9,083	13,222	81,900	81,950	13,882	9,741	13,882
75,950	76,000	12,573	8,729	12,573	78,950	79,000	13,233	9,092	13,233	81,950	82,000	13,893	9,752	13,893
76,000					79,000					82,000				
76,000	76,050	12,584	8,735	12,584	79,000	79,050	13,244	9,103	13,244	82,000	82,050	13,904	9,763	13,904
76,050	76,100	12,595	8,741	12,595	79,050	79,100	13,255	9,114	13,255	82,050	82,100	13,915	9,774	13,915
76,100	76,150	12,606	8,747	12,606	79,100	79,150	13,266	9,125	13,266	82,100	82,150	13,926	9,785	13,926
76,150	76,200	12,617	8,753	12,617	79,150	79,200	13,277	9,136	13,277	82,150	82,200	13,937	9,796	13,937
76,200	76,250	12,628	8,759	12,628	79,200	79,250	13,288	9,147	13,288	82,200	82,250	13,948	9,807	13,948
76,250	76,300	12,639	8,765	12,639	79,250	79,300	13,299	9,158	13,299	82,250	82,300	13,959	9,818	13,959
76,300	76,350	12,650	8,771	12,650	79,300	79,350	13,310	9,169	13,310	82,300	82,350	13,970	9,829	13,970
76,350	76,400	12,661	8,777	12,661	79,350	79,400	13,321	9,180	13,321	82,350	82,400	13,981	9,840	13,981
76,400	76,450	12,672	8,783	12,672	79,400	79,450	13,332	9,191	13,332	82,400	82,450	13,992	9,851	13,992
76,450	76,500	12,683	8,789	12,683	79,450	79,500	13,343	9,202	13,343	82,450	82,500	14,003	9,862	14,003
76,500	76,550	12,694	8,795	12,694	79,500	79,550	13,354	9,213	13,354	82,500	82,550	14,014	9,873	14,014
76,550	76,600	12,705	8,801	12,705	79,550	79,600	13,365	9,224	13,365	82,550	82,600	14,025	9,884	14,025
76,600	76,650	12,716	8,807	12,716	79,600	79,650	13,376	9,235	13,376	82,600	82,650	14,036	9,895	14,036
76,650	76,700	12,727	8,813	12,727	79,650	79,700	13,387	9,246	13,387	82,650	82,700	14,047	9,906	14,047
76,700	76,750	12,738	8,819	12,738	79,700	79,750	13,398	9,257	13,398	82,700	82,750	14,058	9,917	14,058
76,750	76,800	12,749	8,825	12,749	79,750	79,800	13,409	9,268	13,409	82,750	82,800	14,069	9,928	14,069
76,800	76,850	12,760	8,831	12,760	79,800	79,850	13,420	9,279	13,420	82,800	82,850	14,080	9,939	14,080
76,850	76,900	12,771	8,837	12,771	79,850	79,900	13,431	9,290	13,431	82,850	82,900	14,091	9,950	14,091
76,900	76,950	12,782	8,843	12,782	79,900	79,950	13,442	9,301	13,442	82,900	82,950	14,102	9,961	14,102
76,950	77,000	12,793	8,849	12,793	79,950	80,000	13,453	9,312	13,453	82,950	83,000	14,113	9,972	14,113
77,000					80,000					83,000				
77,000	77,050	12,804	8,855	12,804	80,000	80,050	13,464	9,323	13,464	83,000	83,050	14,124	9,983	14,124
77,050	77,100	12,815	8,861	12,815	80,050	80,100	13,475	9,334	13,475	83,050	83,100	14,135	9,994	14,135
77,100	77,150	12,826	8,867	12,826	80,100	80,150	13,486	9,345	13,486	83,100	83,150	14,146	10,005	14,146
77,150	77,200	12,837	8,873	12,837	80,150	80,200	13,497	9,356	13,497	83,150	83,200	14,157	10,016	14,157
77,200	77,250	12,848	8,879	12,848	80,200	80,250	13,508	9,367	13,508	83,200	83,250	14,168	10,027	14,168
77,250	77,300	12,859	8,885	12,859	80,250	80,300	13,519	9,378	13,519	83,250	83,300	14,179	10,038	14,179
77,300	77,350	12,870	8,891	12,870	80,300	80,350	13,530	9,389	13,530	83,300	83,350	14,190	10,049	14,190
77,350	77,400	12,881	8,897	12,881	80,350	80,400	13,541	9,400	13,541	83,350	83,400	14,201	10,060	14,201
77,400	77,450	12,892	8,903	12,892	80,400	80,450	13,552	9,411	13,552	83,400	83,450	14,212	10,071	14,212
77,450	77,500	12,903	8,909	12,903	80,450	80,500	13,563	9,422	13,563	83,450	83,500	14,223	10,082	14,223
77,500	77,550	12,914	8,915	12,914	80,500	80,550	13,574	9,433	13,574	83,500	83,550	14,234	10,093	14,234
77,550	77,600	12,925	8,921	12,925	80,550	80,600	13,585	9,444	13,585	83,550	83,600	14,245	10,104	14,245
77,600	77,650	12,936	8,927	12,936	80,600	80,650	13,596	9,455	13,596	83,600	83,650	14,256	10,115	14,256
77,650	77,700	12,947	8,933	12,947	80,650	80,700	13,607	9,466	13,607	83,650	83,700	14,267	10,126	14,267
77,700	77,750	12,958	8,939	12,958	80,700	80,750	13,618	9,477	13,618	83,700	83,750	14,278	10,137	14,278
77,750	77,800	12,969	8,945	12,969	80,750	80,800	13,629	9,488	13,629	83,750	83,800	14,289	10,148	14,289
77,800	77,850	12,980	8,951	12,980	80,800	80,850	13,640	9,499	13,640	83,800	83,850	14,300	10,159	14,300
77,850	77,900	12,991	8,957	12,991	80,850	80,900	13,651	9,510	13,651	83,850	83,900	14,311	10,170	14,311
77,900	77,950	13,002	8,963	13,002	80,900	80,950	13,662	9,521	13,662	83,900	83,950	14,322	10,181	14,322
77,950	78,000	13,013	8,969	13,013	80,950	81,000	13,673	9,532	13,673	83,950	84,000	14,333	10,192	14,333

(Continued)

If line 41 (taxable income) is—		And you are—			Your tax is—									
At least	But less than	Single	Qualifying Widow(er)	Married filing separately										
					At least	But less than	Single	Qualifying Widow(er)	Married filing separately					
84,000														
84,000	84,050	14,344	10,203	14,344	87,000	87,050	15,061	10,863	15,061	90,000	90,050	15,781	11,523	15,781
84,050	84,100	14,355	10,214	14,355	87,050	87,100	15,073	10,874	15,073	90,050	90,100	15,793	11,534	15,793
84,100	84,150	14,366	10,225	14,366	87,100	87,150	15,085	10,885	15,085	90,100	90,150	15,805	11,545	15,805
84,150	84,200	14,377	10,236	14,377	87,150	87,200	15,097	10,896	15,097	90,150	90,200	15,817	11,556	15,817
84,200	84,250	14,389	10,247	14,389	87,200	87,250	15,109	10,907	15,109	90,200	90,250	15,829	11,567	15,829
84,250	84,300	14,401	10,258	14,401	87,250	87,300	15,121	10,918	15,121	90,250	90,300	15,841	11,578	15,841
84,300	84,350	14,413	10,269	14,413	87,300	87,350	15,133	10,929	15,133	90,300	90,350	15,853	11,589	15,853
84,350	84,400	14,425	10,280	14,425	87,350	87,400	15,145	10,940	15,145	90,350	90,400	15,865	11,600	15,865
84,400	84,450	14,437	10,291	14,437	87,400	87,450	15,157	10,951	15,157	90,400	90,450	15,877	11,611	15,877
84,450	84,500	14,449	10,302	14,449	87,450	87,500	15,169	10,962	15,169	90,450	90,500	15,889	11,622	15,889
84,500	84,550	14,461	10,313	14,461	87,500	87,550	15,181	10,973	15,181	90,500	90,550	15,901	11,633	15,901
84,550	84,600	14,473	10,324	14,473	87,550	87,600	15,193	10,984	15,193	90,550	90,600	15,913	11,644	15,913
84,600	84,650	14,485	10,335	14,485	87,600	87,650	15,205	10,995	15,205	90,600	90,650	15,925	11,655	15,925
84,650	84,700	14,497	10,346	14,497	87,650	87,700	15,217	11,006	15,217	90,650	90,700	15,937	11,666	15,937
84,700	84,750	14,509	10,357	14,509	87,700	87,750	15,229	11,017	15,229	90,700	90,750	15,949	11,677	15,949
84,750	84,800	14,521	10,368	14,521	87,750	87,800	15,241	11,028	15,241	90,750	90,800	15,961	11,688	15,961
84,800	84,850	14,533	10,379	14,533	87,800	87,850	15,253	11,039	15,253	90,800	90,850	15,973	11,699	15,973
84,850	84,900	14,545	10,390	14,545	87,850	87,900	15,265	11,050	15,265	90,850	90,900	15,985	11,710	15,985
84,900	84,950	14,557	10,401	14,557	87,900	87,950	15,277	11,061	15,277	90,900	90,950	15,997	11,721	15,997
84,950	85,000	14,569	10,412	14,569	87,950	88,000	15,289	11,072	15,289	90,950	91,000	16,009	11,732	16,009
85,000														
85,000	85,050	14,581	10,423	14,581	88,000	88,050	15,301	11,083	15,301	91,000	91,050	16,021	11,743	16,021
85,050	85,100	14,593	10,434	14,593	88,050	88,100	15,313	11,094	15,313	91,050	91,100	16,033	11,754	16,033
85,100	85,150	14,605	10,445	14,605	88,100	88,150	15,325	11,105	15,325	91,100	91,150	16,045	11,765	16,045
85,150	85,200	14,617	10,456	14,617	88,150	88,200	15,337	11,116	15,337	91,150	91,200	16,057	11,776	16,057
85,200	85,250	14,629	10,467	14,629	88,200	88,250	15,349	11,127	15,349	91,200	91,250	16,069	11,787	16,069
85,250	85,300	14,641	10,478	14,641	88,250	88,300	15,361	11,138	15,361	91,250	91,300	16,081	11,798	16,081
85,300	85,350	14,653	10,489	14,653	88,300	88,350	15,373	11,149	15,373	91,300	91,350	16,093	11,809	16,093
85,350	85,400	14,665	10,500	14,665	88,350	88,400	15,385	11,160	15,385	91,350	91,400	16,105	11,820	16,105
85,400	85,450	14,677	10,511	14,677	88,400	88,450	15,397	11,171	15,397	91,400	91,450	16,117	11,831	16,117
85,450	85,500	14,689	10,522	14,689	88,450	88,500	15,409	11,182	15,409	91,450	91,500	16,129	11,842	16,129
85,500	85,550	14,701	10,533	14,701	88,500	88,550	15,421	11,193	15,421	91,500	91,550	16,141	11,853	16,141
85,550	85,600	14,713	10,544	14,713	88,550	88,600	15,433	11,204	15,433	91,550	91,600	16,153	11,864	16,153
85,600	85,650	14,725	10,555	14,725	88,600	88,650	15,445	11,215	15,445	91,600	91,650	16,165	11,875	16,165
85,650	85,700	14,737	10,566	14,737	88,650	88,700	15,457	11,226	15,457	91,650	91,700	16,177	11,886	16,177
85,700	85,750	14,749	10,577	14,749	88,700	88,750	15,469	11,237	15,469	91,700	91,750	16,189	11,897	16,189
85,750	85,800	14,761	10,588	14,761	88,750	88,800	15,481	11,248	15,481	91,750	91,800	16,201	11,908	16,201
85,800	85,850	14,773	10,599	14,773	88,800	88,850	15,493	11,259	15,493	91,800	91,850	16,213	11,919	16,213
85,850	85,900	14,785	10,610	14,785	88,850	88,900	15,505	11,270	15,505	91,850	91,900	16,225	11,930	16,225
85,900	85,950	14,797	10,621	14,797	88,900	88,950	15,517	11,281	15,517	91,900	91,950	16,237	11,941	16,237
85,950	86,000	14,809	10,632	14,809	88,950	89,000	15,529	11,292	15,529	91,950	92,000	16,249	11,952	16,249
86,000														
86,000	86,050	14,821	10,643	14,821	89,000	89,050	15,541	11,303	15,541	92,000	92,050	16,261	11,963	16,261
86,050	86,100	14,833	10,654	14,833	89,050	89,100	15,553	11,314	15,553	92,050	92,100	16,273	11,974	16,273
86,100	86,150	14,845	10,665	14,845	89,100	89,150	15,565	11,325	15,565	92,100	92,150	16,285	11,985	16,285
86,150	86,200	14,857	10,676	14,857	89,150	89,200	15,577	11,336	15,577	92,150	92,200	16,297	11,996	16,297
86,200	86,250	14,869	10,687	14,869	89,200	89,250	15,589	11,347	15,589	92,200	92,250	16,309	12,007	16,309
86,250	86,300	14,881	10,698	14,881	89,250	89,300	15,601	11,358	15,601	92,250	92,300	16,321	12,018	16,321
86,300	86,350	14,893	10,709	14,893	89,300	89,350	15,613	11,369	15,613	92,300	92,350	16,333	12,029	16,333
86,350	86,400	14,905	10,720	14,905	89,350	89,400	15,625	11,380	15,625	92,350	92,400	16,345	12,040	16,345
86,400	86,450	14,917	10,731	14,917	89,400	89,450	15,637	11,391	15,637	92,400	92,450	16,357	12,051	16,357
86,450	86,500	14,929	10,742	14,929	89,450	89,500	15,649	11,402	15,649	92,450	92,500	16,369	12,062	16,369
86,500	86,550	14,941	10,753	14,941	89,500	89,550	15,661	11,413	15,661	92,500	92,550	16,381	12,073	16,381
86,550	86,600	14,953	10,764	14,953	89,550	89,600	15,673	11,424	15,673	92,550	92,600	16,393	12,084	16,393
86,600	86,650	14,965	10,775	14,965	89,600	89,650	15,685	11,435	15,685	92,600	92,650	16,405	12,095	16,405
86,650	86,700	14,977	10,786	14,977	89,650	89,700	15,697	11,446	15,697	92,650	92,700	16,417	12,106	16,417
86,700	86,750	14,989	10,797	14,989	89,700	89,750	15,709	11,457	15,709	92,700	92,750	16,429	12,117	16,429
86,750	86,800	15,001	10,808	15,001	89,750	89,800	15,721	11,468	15,721	92,750	92,800	16,441	12,128	16,441
86,800	86,850	15,013	10,819	15,013	89,800	89,850	15,733	11,479	15,733	92,800	92,850	16,453	12,139	16,453
86,850	86,900	15,025	10,830	15,025	89,850	89,900	15,745	11,490	15,745	92,850	92,900	16,465	12,150	16,465
86,900	86,950	15,037	10,841	15,037	89,900	89,950	15,757	11,501	15,757	92,900	92,950	16,477	12,161	16,477
86,950	87,000	15,049	10,852	15,049	89,950	90,000	15,769	11,512	15,769	92,950	93,000	16,489	12,172	16,489

(Continued)

If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) is—		And you are—			If line 41 (taxable income) 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—		
93,000					96,000					99,000				
93,000	93,050	16,501	12,183	16,501	96,000	96,050	17,221	12,843	17,221	99,000	99,050	17,941	13,503	17,941
93,050	93,100	16,513	12,194	16,513	96,050	96,100	17,233	12,854	17,233	99,050	99,100	17,953	13,514	17,953
93,100	93,150	16,525	12,205	16,525	96,100	96,150	17,245	12,865	17,245	99,100	99,150	17,965	13,525	17,965
93,150	93,200	16,537	12,216	16,537	96,150	96,200	17,257	12,876	17,257	99,150	99,200	17,977	13,536	17,977
93,200	93,250	16,549	12,227	16,549	96,200	96,250	17,269	12,887	17,269	99,200	99,250	17,989	13,547	17,989
93,250	93,300	16,561	12,238	16,561	96,250	96,300	17,281	12,898	17,281	99,250	99,300	18,001	13,558	18,001
93,300	93,350	16,573	12,249	16,573	96,300	96,350	17,293	12,909	17,293	99,300	99,350	18,013	13,569	18,013
93,350	93,400	16,585	12,260	16,585	96,350	96,400	17,305	12,920	17,305	99,350	99,400	18,025	13,580	18,025
93,400	93,450	16,597	12,271	16,597	96,400	96,450	17,317	12,931	17,317	99,400	99,450	18,037	13,591	18,037
93,450	93,500	16,609	12,282	16,609	96,450	96,500	17,329	12,942	17,329	99,450	99,500	18,049	13,602	18,049
93,500	93,550	16,621	12,293	16,621	96,500	96,550	17,341	12,953	17,341	99,500	99,550	18,061	13,613	18,061
93,550	93,600	16,633	12,304	16,633	96,550	96,600	17,353	12,964	17,353	99,550	99,600	18,073	13,624	18,073
93,600	93,650	16,645	12,315	16,645	96,600	96,650	17,365	12,975	17,365	99,600	99,650	18,085	13,635	18,085
93,650	93,700	16,657	12,326	16,657	96,650	96,700	17,377	12,986	17,377	99,650	99,700	18,097	13,646	18,097
93,700	93,750	16,669	12,337	16,669	96,700	96,750	17,389	12,997	17,389	99,700	99,750	18,109	13,657	18,109
93,750	93,800	16,681	12,348	16,681	96,750	96,800	17,401	13,008	17,401	99,750	99,800	18,121	13,668	18,121
93,800	93,850	16,693	12,359	16,693	96,800	96,850	17,413	13,019	17,413	99,800	99,850	18,133	13,679	18,133
93,850	93,900	16,705	12,370	16,705	96,850	96,900	17,425	13,030	17,425	99,850	99,900	18,145	13,690	18,145
93,900	93,950	16,717	12,381	16,717	96,900	96,950	17,437	13,041	17,437	99,900	99,950	18,157	13,701	18,157
93,950	94,000	16,729	12,392	16,729	96,950	97,000	17,449	13,052	17,449	99,950	100,000	18,169	13,712	18,169
94,000					97,000					<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> \$100,000 or over <input type="checkbox"/> use the Tax Computation Worksheet </div>				
94,000	94,050	16,741	12,403	16,741	97,000	97,050	17,461	13,063	17,461					
94,050	94,100	16,753	12,414	16,753	97,050	97,100	17,473	13,074	17,473					
94,100	94,150	16,765	12,425	16,765	97,100	97,150	17,485	13,085	17,485					
94,150	94,200	16,777	12,436	16,777	97,150	97,200	17,497	13,096	17,497					
94,200	94,250	16,789	12,447	16,789	97,200	97,250	17,509	13,107	17,509					
94,250	94,300	16,801	12,458	16,801	97,250	97,300	17,521	13,118	17,521					
94,300	94,350	16,813	12,469	16,813	97,300	97,350	17,533	13,129	17,533					
94,350	94,400	16,825	12,480	16,825	97,350	97,400	17,545	13,140	17,545					
94,400	94,450	16,837	12,491	16,837	97,400	97,450	17,557	13,151	17,557					
94,450	94,500	16,849	12,502	16,849	97,450	97,500	17,569	13,162	17,569					
94,500	94,550	16,861	12,513	16,861	97,500	97,550	17,581	13,173	17,581					
94,550	94,600	16,873	12,524	16,873	97,550	97,600	17,593	13,184	17,593					
94,600	94,650	16,885	12,535	16,885	97,600	97,650	17,605	13,195	17,605					
94,650	94,700	16,897	12,546	16,897	97,650	97,700	17,617	13,206	17,617					
94,700	94,750	16,909	12,557	16,909	97,700	97,750	17,629	13,217	17,629					
94,750	94,800	16,921	12,568	16,921	97,750	97,800	17,641	13,228	17,641					
94,800	94,850	16,933	12,579	16,933	97,800	97,850	17,653	13,239	17,653					
94,850	94,900	16,945	12,590	16,945	97,850	97,900	17,665	13,250	17,665					
94,900	94,950	16,957	12,601	16,957	97,900	97,950	17,677	13,261	17,677					
94,950	95,000	16,969	12,612	16,969	97,950	98,000	17,689	13,272	17,689					
95,000					98,000									
95,000	95,050	16,981	12,623	16,981	98,000	98,050	17,701	13,283	17,701					
95,050	95,100	16,993	12,634	16,993	98,050	98,100	17,713	13,294	17,713					
95,100	95,150	17,005	12,645	17,005	98,100	98,150	17,725	13,305	17,725					
95,150	95,200	17,017	12,656	17,017	98,150	98,200	17,737	13,316	17,737					
95,200	95,250	17,029	12,667	17,029	98,200	98,250	17,749	13,327	17,749					
95,250	95,300	17,041	12,678	17,041	98,250	98,300	17,761	13,338	17,761					
95,300	95,350	17,053	12,689	17,053	98,300	98,350	17,773	13,349	17,773					
95,350	95,400	17,065	12,700	17,065	98,350	98,400	17,785	13,360	17,785					
95,400	95,450	17,077	12,711	17,077	98,400	98,450	17,797	13,371	17,797					
95,450	95,500	17,089	12,722	17,089	98,450	98,500	17,809	13,382	17,809					
95,500	95,550	17,101	12,733	17,101	98,500	98,550	17,821	13,393	17,821					
95,550	95,600	17,113	12,744	17,113	98,550	98,600	17,833	13,404	17,833					
95,600	95,650	17,125	12,755	17,125	98,600	98,650	17,845	13,415	17,845					
95,650	95,700	17,137	12,766	17,137	98,650	98,700	17,857	13,426	17,857					
95,700	95,750	17,149	12,777	17,149	98,700	98,750	17,869	13,437	17,869					
95,750	95,800	17,161	12,788	17,161	98,750	98,800	17,881	13,448	17,881					
95,800	95,850	17,173	12,799	17,173	98,800	98,850	17,893	13,459	17,893					
95,850	95,900	17,185	12,810	17,185	98,850	98,900	17,905	13,470	17,905					
95,900	95,950	17,197	12,821	17,197	98,900	98,950	17,917	13,481	17,917					
95,950	96,000	17,209	12,832	17,209	98,950	99,000	17,929	13,492	17,929					

2019 Tax Computation Worksheet—Line 42



See the instructions for [line 42](#) to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, or Form 8615, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040-NR, line 42
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$18,683.50	\$
Over \$204,100 but not over \$510,300	\$	× 35% (0.35)	\$	\$24,806.50	\$
Over \$510,300	\$	× 37% (0.37)	\$	\$35,012.50	\$

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040-NR, line 42
At least \$100,000 but not over \$168,400	\$	× 22% (0.22)	\$	\$ 8,283.00	\$
Over \$168,400 but not over \$321,450	\$	× 24% (0.24)	\$	\$11,651.00	\$
Over \$321,450 but not over \$408,200	\$	× 32% (0.32)	\$	\$37,367.00	\$
Over \$408,200 but not over \$612,350	\$	× 35% (0.35)	\$	\$49,613.00	\$
Over \$612,350	\$	× 37% (0.37)	\$	\$61,860.00	\$

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

Taxable income. If line 41 is:	(a) Enter the amount from line 41	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040-NR, line 42
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$18,683.50	\$
Over \$204,100 but not over \$306,175	\$	× 35% (0.35)	\$	\$24,806.50	\$
Over \$306,175	\$	× 37% (0.37)	\$	\$30,930.00	\$

2019 Tax Rate Schedules

Estates or Trusts. Use Schedule W below to figure your tax.



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on the previous page to figure your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for [line 42](#), earlier.

Schedule W				Schedule X			
Estates or Trusts —Use this schedule for a nonresident alien estate or trust				Single Taxpayers —If you checked Filing Status Box 2 on Form 1040-NR			
If line 41 is:		The tax is:		If line 41 is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$2,600	..... 10%	\$0	\$0	\$9,700	..... 10%	\$0
2,600	9,300	\$260.00 + 24%	2,600	9,700	39,475	\$970.00 + 12%	9,700
9,300	12,750	1,868.00 + 35%	9,300	39,475	84,200	4,543.00 + 22%	39,475
12,750	-----	3,075.50 + 37%	12,750	84,200	160,725	14,382.50 + 24%	84,200
				160,725	204,100	32,748.50 + 32%	160,725
				204,100	510,300	46,628.50 + 35%	204,100
				510,300	-----	153,798.50 + 37%	510,300

Schedule Y				Schedule Z			
Married Filing Separate Returns —If you checked Filing Status Box 5 on Form 1040-NR				Qualifying Widows and Widowers —If you checked Filing Status Box 6 on Form 1040-NR			
If line 41 is:		The tax is:		If line 41 is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$9,700	..... 10%	\$0	\$0	\$19,400	..... 10%	\$0
9,700	39,475	\$970.00 + 12%	9,700	19,400	78,950	\$1,940.00 + 12%	19,400
39,475	84,200	4,543.00 + 22%	39,475	78,950	168,400	9,086.00 + 22%	78,950
84,200	160,725	14,382.50 + 24%	84,200	168,400	321,450	28,765.00 + 24%	168,400
160,725	204,100	32,748.50 + 32%	160,725	321,450	408,200	65,497.00 + 32%	321,450
204,100	306,175	46,628.50 + 35%	204,100	408,200	612,350	93,257.00 + 35%	408,200
306,175	-----	82,354.75 + 37%	306,175	612,350	-----	164,709.50 + 37%	612,350

Index

- A**
ABLE account [26, 40](#)
Additional deferral for section 401(k)(11) and SIMPLE plans [18](#)
Additional Medicare Tax [41](#)
Additional tax on IRAs and other qualified retirement plans [40](#)
Additional tax on other qualified retirement plans [40](#)
Address, P.O. box. [13](#)
Address change. [13](#)
Address foreign:
Country. [13](#)
Adjusted gross income [26, 32](#)
Adoption expenses:
Employer-provided adoption benefits [18](#)
Affordable Care Act [2](#)
Alternative minimum tax:
Adjustments and Preferences [35](#)
Disposition of U.S. real property [35](#)
Alternative trade adjustment assistance (ATAA) or reemployment trade adjustment assistance (RTAA) payments [26](#)
Amended return [57](#)
Amount refunded to you [43](#)
Amount You Owe [45](#)
Amount you owe:
Pay online:
Debit or credit card. [45](#)
Direct transfer from your bank account. (See Direct pay) [45](#)
Assistance (See Tax help)
Attachments to the return [55](#)
Avoid Common Mistakes [55](#)
- B**
Bad check or payment [45](#)
Bond premium amortization [18](#)
Business income or (loss):
Stocks, securities, and commodities Income as a dealer in [21](#)
- C**
Canceled debts. [26](#)
Capital gain distributions [19, 21](#)
Capital gain or (loss):
Exceptions [21, 26](#)
Casualty and theft losses [49](#)
Charitable contribution deduction, recapture if the charitable organization disposes of the donated property within 3 years of the contribution [26](#)
Charitable contribution deduction, recapture relating to the contribution of a fractional interest in tangible personal property [26](#)
Charity, gifts to [47](#)
Contributions you can deduct [48](#)
Contributions you cannot deduct [48](#)
Limit on the amount you can deduct [48](#)
Recordkeeping [49](#)
Charity, other than by cash or check [49](#)
Clothing and household items [49](#)
- Recordkeeping [49](#)
Child and dependent care expenses:
Credit for [35](#)
Child of divorced or separated parents, exemption for [16](#)
Child tax credit [16, 36](#)
Child tax credit, additional [42](#)
Two Steps To Take the Additional Child Tax Credit [42](#)
Child Tax Credit and Credit for Other Dependents Worksheet—Line 49 [37](#)
Community income [12](#)
Competent Authority determination requirement [54](#)
Contributions, carryover From Prior Year [49](#)
Contributions to reduce debt held by the public [57](#)
Corrective distributions from a retirement plan [18](#)
Coverdell education savings account (ESA) or a qualified tuition program (QTP), taxable distributions [24](#)
Credit for federal tax on fuels [43](#)
Credit for other dependents [16](#)
Credits against tax [11, 35](#)
- D**
Daycare expenses:
Credit for [35](#)
Death of a taxpayer [57](#)
Deceased taxpayer refund [57](#)
Decedents [8](#)
Deduction for exemptions for estates and trusts only [32](#)
Estates [33](#)
Trusts [33](#)
Dependent care benefits [18](#)
Dependents [15](#)
Qualifying child [15](#)
Qualifying relative [15](#)
Direct deposit of refund [43](#)
Limits [44](#)
To IRAs [44](#)
To TreasuryDirect® [44](#)
To two or three different accounts [44](#)
To your checking or savings account [43](#)
Direct deposit request rejected [44](#)
Disability expenses [26](#)
Disability pensions [17, 18](#)
Disaster relief payments, taxable part [26](#)
Disclosure, Privacy Act, and Paperwork Reduction Act Notice [61](#)
Dispositions of United States real property interests [12](#)
Dividend income [19](#)
Dividends [51](#)
Dividend equivalent payments [51](#)
Exceptions [51](#)
Dividends qualified [19](#)
Exception [19](#)
Divorced or separated parents, children of [16](#)
Dual-status taxpayers [10](#)
Restrictions [11](#)
Dual-Status Tax Year [10](#)
How to figure tax for [11](#)
Income subject to tax [11](#)
What and where to file [10](#)
- E**
Educator expenses [26](#)
Effectively connected income [17](#)
E-filing [3, 9, 55](#)
Election to be taxed as a resident alien [10](#)
Electronic filing [3, 9, 55](#)
Estates [8](#)
Exemption for [33](#)
Estimated tax payments for 2018 [42](#)
Estimated tax payments for 2019 [56](#)
Estimated tax penalty [46](#)
Exception [46](#)
Excess elective deferrals [18](#)
Excess social security and Tier 1 RRTA tax withheld [43](#)
Expatriates [13](#)
Extension of time to file [9](#)
Amount paid with [42](#)
- F**
Farm income or (loss) [24](#)
Filing requirements [6](#)
Filing status [14](#)
Married [14](#)
Single [14](#)
First-time homebuyer credit repayment [40](#)
Foreign income taxed by the United States [13](#)
Foreign tax credit [35](#)
Form 1040-C:
Credit for amount paid with [43](#)
Form 1042-S, 8805, or 8288-A:
Refunds of tax withheld [43](#)
Form W-2 missing or incorrect [18](#)
Free publications [4](#)
Fringe benefits [17](#)
- G**
Gains and (losses) [21](#)
From U.S. real property interests [12](#)
Green card test [4](#)
- H**
Health coverage tax credit [2](#)
Health insurance premiums, Credit for [42](#)
Health savings account (HSA) or an Archer MSA taxable distributions [24](#)
Health savings account deduction [26](#)
Household employment taxes [40](#)
How to report income on Form 1040NR [12](#)
HSA amounts deemed to be income because you did not remain an eligible individual during the testing period [26](#)
- I**
Identifying number [13](#)
Employer identification number (EIN) [14](#)
IRS individual taxpayer identification number (ITIN) [13](#)
Social security number (SSN) [13](#)
- Identity theft [58](#)
IRS Protection Specialized Unit [56](#)
Income:
Effectively connected with a U.S. trade or business:
Tax computation [32](#)
Fringe benefits [17](#)
Not effectively connected with a U.S. trade or business [26](#)
Schedule NEC [50](#)
Other taxable income [24](#)
Other types of:
Household wages [18](#)
Sharing economy income [12](#)
Tip income [18](#)
To be reported [17](#)
Income tax withholding (federal) for 2019 [56](#)
Individual retirement arrangements (IRAs) [27](#)
Contributions to [27](#)
IRA Deduction Worksheet—Line 32 [30](#)
Nondeductible contributions to [30](#)
Interest:
Late payment of tax [61](#)
Interest and penalties:
Interest [60](#)
Penalties [61](#)
Interest income [18, 51](#)
Exceptions [51](#)
Itemized deductions [32](#)
Items to Note [4](#)
Form 1040NR-EZ [4](#)
Other reporting requirements [4](#)
Self-employment tax [4](#)
Social security or Medicare taxes withheld in error [4](#)
Special rules for former U.S. citizens and former U.S. long-term residents [4](#)
- K**
Kiddie tax, Form 8615 [33](#)
Kinds of income [12](#)
- L**
Lump-sum distributions [24](#)
- M**
Mailing address [9](#)
Market discount on bonds [18](#)
Married persons who live apart [14](#)
Married resident [15](#)
Medicaid waiver payments to care provider [26](#)
Medical insurance premiums, Credit for [42](#)
Miscellaneous deductions:
Other [50](#)
Moving expenses [26](#)
- N**
Name and Address [13](#)
Estates and trusts [13](#)
Engaged in a trade or business in the United States [13](#)
Not engaged in a trade or business [13](#)
Individuals [13](#)
Name change [13, 42](#)
Net investment income tax [11, 41](#)

Net operating loss (NOL) deduction [26](#)
Nondividend distributions [19](#)
Noneffectively connected income:
 Capital gain [52](#)
 Capital gains and losses from sales or exchanges of property [52](#)
 Categories of [50](#)
 Gambling winnings—Residents of Canada [52](#)
 Gambling winnings—Residents of countries other than Canada [52](#)
 Other income [52](#)
 Railroad retirement benefits (Tier 1) [51](#)
 Real property income and natural resources royalties [51](#)
 Social security benefits [51](#)
Nonresident aliens, defined [4](#)
 Green card test [4](#)
 Resident aliens, defined [4](#)
 Substantial presence test [5](#)

O

One-half of self-employment tax deduction [27](#)
Options for *e-filing* [3](#)
Other credits [39](#)
Other credits, adoption credit [39](#)
Other credits, general business [39](#)
Other credits, holders of tax credit bonds [39](#)
Other credits, mortgage interest [39](#)
Other credits, prior year minimum tax [39](#)
Other credits, qualified electric vehicle credit [39](#)
Other credits, qualified plug-in electric drive motor vehicle [39](#)
Other gains or (losses) [21](#)
Other payments:
 Form 2439 [43](#)
 Form 8839 [43](#)
Other taxes [39](#)
 Archer MSA distributions additional tax [41](#)
 Distribution of trusts (tax on accumulation) [41](#)
 Gain from certain installment sales with a sales price over \$150,000, interest on the deferred tax [41](#)
 Golden parachute payments 20% tax [41](#)
 Health savings account additional tax because you did not remain an eligible individual during the testing period [41](#)
 Health savings account distributions (HSA) additional tax [41](#)
 Insider stock compensation from an expatriated corporation excise tax [41](#)
 Look-back interest under section 167(g) or 460(b) [41](#)
 On compensation you received from a nonqualified deferred compensation plan described in section 457A [41](#)

On income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A [41](#)
Recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property [41](#)
Recapture of alternative fuel vehicle refueling property credit [41](#)
Recapture of alternative motor vehicle credit [41](#)
Recapture of credit for employer-provided childcare facilities [41](#)
Recapture of federal mortgage subsidy [41](#)
Recapture of Indian employment credit [41](#)
Recapture of investment credit [41](#)
Recapture of low-income housing credit [41](#)
Recapture of new markets credit [41](#)
Recapture of qualified plug-in electric drive motor vehicle credit [41](#)
Section 72(m)(5) excess benefits tax [41](#)
Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance [41](#)

P

Past due tax returns filing [57](#)
Pay By Check or Money Order [45](#)
Payments:
 Amount paid with request for extension to file [41](#)
 Estimated tax [41](#)
 Tax withholding [41](#)
Penalties:
 Early withdrawal of savings [27](#)
Penalty [61](#)
Premium tax credit [2, 8](#)
 Repayment of excess credit [2, 35](#)
Preparer, requirement to sign tax return [55](#)
Private delivery services [10](#)
Protect yourself from suspicious emails or phishing schemes [56](#)
Publications (See Tax help)
Public debt, gift to reduce the [57](#)

Q

Qualified business income deduction (Section 199A Deduction) [32](#)
Qualified dividends and capital gain tax worksheet [34](#)
Qualifying widow(er) [15](#)

R

Real property income election [12](#)
Records, how long to keep [57](#)
Refund:
 Refund offset [43](#)

Refund deposited to an IRA, Roth IRA, or SEP-IRA [44](#)
Refund deposit in a TreasuryDirect® account [44](#)
Refund information [61](#)
Refund mailed [45](#)
Refunds. Simplified procedure for claiming certain refunds [8](#)
Rental real estate, royalties, partnerships, trusts, etc. [24](#)
Reporting requirements—Other [4](#)
Residential energy credits:
 Nonbusiness energy property credit [38](#)
 Residential energy efficient property [38](#)
Retirement plan deduction, self-employed [27](#)
Retirement savings contributions credit (saver's credit) [36](#)
Rounding off to whole dollars [16](#)

S

Salaries and wages [17](#)
Sales or exchanges, capital assets [21](#)
Schedule A, itemized deductions [47](#)
Schedule D Tax Worksheet [33](#)
Schedule NEC [50](#)
Schedule OI, other information [53](#)
Scholarship and fellowship grants [27](#)
 Degree candidate [20](#)
 Nondegree candidate [20](#)
Section 457(b) plans [17](#)
Self-employed health insurance deduction [27](#)
Self-employed SEP, SIMPLE, and qualified plans [27](#)
Self-employment tax [39](#)
Services performed partly in and partly out the U.S. [17](#)
Signature [47, 55](#)
 Child's return [55](#)
 Electronic signing of return [55](#)
State and local income taxes, deduction for [47](#)
Student loan interest deduction:
 Eligible student [31](#)
 Qualified higher education expenses [31](#)
 Qualified student loan [31](#)
Student Loan Interest Deduction Worksheet—Line 33 [32](#)
Substantial presence test:
 Closer connection exception for foreign students [5](#)
 Closer connection to a foreign country [5](#)
 Exempt individual [5](#)

T

Tax, qualified dividends and capital gain tax worksheet [33](#)
Tax:
 Tax from Form 4972 [33](#)
 Tax from Form 8814 [33](#)
Taxable refunds, credits, or offsets of state and local income taxes [20](#)
Tax computation for individuals [33](#)
Tax Computation on Income Effectively Connected With a U.S. Trade or Business [32](#)

Tax Computation Worksheet 2018 [77](#)
Tax-exempt interest [18](#)
Tax from schedule J [33](#)
Tax help [57](#)
Taxpayer Advocate Service (TAS) [63](#)
 Taxpayer Bill of Rights [60](#)
Tax Rate Schedules 2018
Tax return information [57](#)
Tax table [65–77](#)
Tax table or computation worksheet [33](#)
Third party designee [47](#)
Tier 1 RRTA tax withheld [43](#)
Tip income [17](#)
Transportation tax [40](#)
Treaty-exempt income [26](#)
Treaty-exempt income, report [53](#)
Trusts [8](#)
Trusts, exemption deduction for [33](#)

U

U.S. national [14](#)
Unemployment compensation [24](#)
Unreported social security and Medicare tax:
 Tip income Form 4137 [39](#)
 Wages from an employer who did not withhold social security and Medicare tax Form 8919 [39](#)

W

W-2 [17](#)
Wages from Form 8919 [17](#)
We welcome comments on forms [62](#)
What's New [1](#)
When to file:
 Estates and trusts [9](#)
 Individuals [9](#)
Where to file:
 Estates and Trusts [9](#)
 Individuals [9](#)
Who must file [7](#)
Withholding of tax at the source:
 Exceptions [50](#)
Worksheet for tax on qualified dividends [34](#)
Write-in adjustments related to your effectively connected income:
 Archer MSA deduction [31](#)
 Attorney fees and court costs:
 Certain unlawful discrimination claims [31](#)
 In connection with an award from the IRS [31](#)
 Contributions by certain chaplains to section 403(b) plans [31](#)
 Contributions to section 501(c)(18)(D) pension plans [31](#)
 Qualified performing artist expenses [31](#)
 Reforestation amortization and expenses [31](#)
 Repayment of supplemental unemployment benefits under the Trade Act of 1974 [31](#)