



Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

General Instructions

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

TIP For details on these and other changes for 2005 and 2006, see Pub. 553. Pending legislation may eliminate one or more of the last four changes listed under What's New for 2006.

What's New for 2005

Qualifying child—New definition. A new definition of a "qualifying child" applies for each of the following tax benefits.

- Dependency exemption.
- Child tax credits.
- Credit for child and dependent care expenses.

See the instructions for each of these benefits for more details.

Foster child—New rules. New rules apply to determine who is a foster child and when a foster child can be used to claim certain tax benefits. To claim a foster child as a qualifying child for any of the tax benefits listed above, the child must be placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. A foster child no longer qualifies you to use qualifying widow(er) filing status.

Dependents cannot claim exemptions for dependents. If you can be claimed as a dependent on someone else's return, you cannot claim any exemptions for dependents.

Hurricane tax relief. Emergency tax relief was enacted as a result of Hurricanes Katrina, Rita, and Wilma. The tax benefits provided by this relief include the following.

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by Hurricane Katrina.
- Election to use your 2004 earned income to figure your additional child tax credit.
- Increased charitable standard mileage rate for using your vehicle for

volunteer work related to Hurricane Katrina.

- Special rules for time and support tests for people who were temporarily relocated because of Hurricanes Katrina, Rita, and Wilma.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

For more details on these and other tax benefits related to Hurricanes Katrina, Rita, and Wilma, see Pub. 4492, Information for Taxpayers Affected by Hurricanes Katrina, Rita, and Wilma.

Domestic production activities deduction. You may be able to deduct up to 3% of your qualified production activities income from certain business activities. See the instructions for line 33 on page 16.

Certain deductions reordered. The lines in the *Adjusted Gross Income* section have been reordered to simplify the computation of modified adjusted gross income (AGI) limits.

IRA deduction expanded. You may be able to deduct up to \$4,000 (\$4,500 if age 50 or older at the end of 2005). If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2005 modified AGI is less than \$60,000 (\$80,000 if qualifying widow(er)).

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

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

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

Certain dividends from a mutual fund. Interest-related dividends you receive from a mutual fund are excluded from income if the dividends

are not effectively connected with your U.S. trade or business. The exclusion also applies to short-term capital gain dividends from a mutual fund if you are present in the United States for less than 183 days during the tax year.

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

Standard mileage rates. The 2005 rate for business use of your vehicle is 40½ cents a mile (48½ cents a mile after August 31, 2005). The 2005 rate for use of your vehicle to move is 15 cents a mile (22 cents a mile after August 31, 2005).

Elective salary deferrals. The maximum amount you can defer under all plans is generally limited to \$14,000 (\$10,000 if you only have SIMPLE plans; \$17,000 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit is increased to \$4,000 (\$2,000 for SIMPLE plans).

What's New for 2006

New exception from the filing requirement for nonresident alien individuals. Generally, the requirement to file a return has been eliminated for nonresident aliens who earn wages effectively connected with a U.S. trade or business that are less than the amount of one personal exemption (\$3,300 for 2006). For more information, see Notice 2005-77, 2005-46 I.R.B. 951. You can find Notice 2005-77 on page 951 of Internal Revenue Bulletin 2005-46 at www.irs.gov/pub/irs-irbs/irb05-46.pdf.

Personal exemption and itemized deduction phaseouts reduced. The phaseouts of the personal exemptions and itemized deductions will be reduced by 1/3.

Residential energy credit—New. You may be able to take a residential

energy credit for expenses paid in 2006 to have qualified energy saving items installed in your main home.

Alternative motor vehicles. You may be able to take a credit if you place an energy efficient motor vehicle or alternative fuel vehicle refueling property in service in 2006. You can no longer take a deduction for clean-fuel vehicles or refueling property.

IRA deduction expanded. If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2006 modified AGI is less than \$85,000 if qualifying widow(er). If you are age 50 or over, the amount of your catch-up contribution will increase to \$1,000.

Standard mileage rates. The 2006 rate for business use of your vehicle is 44½ cents a mile. The 2006 rate for use of your vehicle to move is 18 cents a mile. The 2006 rate for charitable use of your vehicle to provide relief related to Hurricane Katrina is 32 cents a mile. The 2006 rate of 14 cents a mile for other charitable use is unchanged.

Certain credits no longer allowed against alternative minimum tax (AMT). The credit for child and dependent care expenses, mortgage interest credit, and carryforwards of the District of Columbia first-time homebuyer credit are no longer allowed against AMT and a new tax liability limit applies. For most people, this limit is your regular tax minus any tentative minimum tax.

AMT exemption amount decreased. The AMT exemption amount will decrease to \$33,750 (\$45,000 if a qualifying widow(er); \$22,500 if married filing separately).

Educator expense deduction expires. The deduction for educator expenses from AGI will expire.

District of Columbia first-time homebuyer credit expires. This credit will not apply to homes purchased after December 31, 2005.

Items to Note

Form 1040NR-EZ. You may be able to use Form 1040NR-EZ if your only income from U.S. sources is wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants. For more details, see Form 1040NR-EZ and its instructions.

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 after June 3, 2004, you will continue to be treated for federal tax purposes as a citizen or long-term resident of the United States until you (a) give notice of your expatriating act or termination of residency (with the requisite intent to

relinquish citizenship or terminate such status) to the Department of State or the Department of Homeland Security, and (b) provide an initial expatriation statement (Form 8854) to the IRS. Additionally, if you are subject to the expatriation tax rules of section 877(a), you are required to file an annual expatriation information statement (Form 8854) with the IRS for 10 taxable years after the date of your expatriation. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-term Residents* that begins on page 6 and Pub. 519, U.S. Tax Guide for Aliens.

Other reporting requirements. If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications may also help.

Pub. 525	Taxable and Nontaxable Income
Pub. 529	Miscellaneous Deductions
Pub. 552	Recordkeeping for Individuals
Pub. 597	Information on the United States-Canada Income Tax Treaty
Pub. 901	U.S. Tax Treaties
Pub. 910	Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* that begins on page 29 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 2005. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2005. See *First-Year Choice* in Pub. 519 for details.

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

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see Pub. 519.

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2005.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2005. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2005, and
2. 183 days during the period 2005, 2004, and 2003, counting all the days of physical presence in 2005, but only $\frac{1}{3}$ the number of days of presence in 2004 and only $\frac{1}{6}$ the number of days in 2003.

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

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside of the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a

medical condition that arose while you were in the United States.

- Days you are an exempt individual (defined below).

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

- Foreign-government-related individual,
- Teacher or trainee,
- Student, or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

Note. Alien individuals with “Q” visas are treated as either students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. “Q” visas are issued to aliens participating in certain international cultural exchange programs.

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

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2005,
- Establish that during 2005 you had a tax home in a foreign country, and
- Establish that during 2005 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See Pub. 519 for more information.

Who Must File

File Form 1040NR if any of the following four conditions applies to you.

1. You were a nonresident alien engaged in a trade or business in the United States during 2005. You must file even if:
 - a. None of your income came from a trade or business conducted in the United States,
 - b. You have no U.S. source income, or
 - c. Your income is exempt from U.S. tax.

However, if you have no gross income for 2005, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

Exception. If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, you must file Form 1040NR

(or Form 1040NR-EZ) only if you have income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 75a through 84 on page 4 of Form 1040NR).

2. You were a nonresident alien not engaged in a trade or business in the United States during 2005 and:

- a. You received income from U.S. sources that is reportable on lines 75a through 84, and
- b. Not all of the U.S. tax that you owe was withheld from that income.

3. You represent a deceased person who would have had to file Form 1040NR.

4. You represent an estate or trust that has to file Form 1040NR.

Exception for children under age 14.

If your child was under age 14 at the end of 2005, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$8,000, you may be able to elect to report your child’s income on your return. But you must use Form 8814 to do so. If you make this election, your child does not have to file a return. For details, see Form 8814.



A child born on January 1, 1992, is considered to be age 14 at the end of 2005. 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 2005. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person’s property.

Filing for an estate or trust. If you are filing Form 1040NR for a nonresident alien estate or trust, change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041 and its instructions.

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 after June 3, 2004, you are required to (a) file Form 8854, and (b) notify the Department of State or the Department of Homeland Security (see the Instructions to Form 8854).

If you fail to do so, you are still treated as a citizen or resident of the United States, and you must report your worldwide taxable income on Form 1040, 1040A, or 1040EZ, and figure your tax as shown in the instructions for those forms. You can only file Form 1040NR and figure your tax as a nonresident alien for the portion of the

year after you have satisfied both of the requirements above. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-term Residents* that begins on page 6 and Pub. 519.

Simplified Procedure for Claiming Certain Refunds

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

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

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

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

Page 1. Enter your name, identifying number (defined on page 8), country of citizenship, and all address information requested at the top of page 1. Leave the rest of page 1 blank.

Page 4, lines 75a through 84. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

Example. Mary is a nonresident alien individual. The only U.S. source income she received during the year was as follows.

- 4 dividend payments.
- 12 interest payments.

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

Note. Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 84 and show the amount in column (e).

Line 85. Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 75a through 84.

Lines 86 through 88. Complete these lines as instructed on the form.

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

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

Page 2, lines 53 and 58. Enter your total income tax liability.

Lines 66 and 69. Enter the total amount of U.S. tax withheld (from line 85).

Lines 70 and 71a. Enter the difference between line 58 and line 69. This is your total refund.

Signature. You must sign and date your tax return. See *Reminders* on page 28.

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

Additional Information

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

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

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

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

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2005 calendar year is due by April 17, 2006.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 6th month after your tax year ends. A return for the 2005 calendar year is due by June 15, 2006.

Estates and trusts. If you file for a nonresident alien estate or trust that has an office in the United States, file the return by the 15th day of the 4th month after the tax year ends. If you file for a nonresident alien estate or trust that does not have an office in the United States, file the return by the 15th day of the 6th month after the tax year ends.

Note. If the regular due date for filing falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

If you did not receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2006, enter "1040NR-No Withholding" in the left margin of Form 4868.

Note. Form 4868 does not extend the time to pay your income tax. The tax is due by the regular due date of the return.

Where To File

File Form 1040NR with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply.

- You were married.
- Your spouse was a U.S. citizen or resident alien on the last day of the tax year.
- You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

To make this election, you must attach the statement described in

Pub. 519 to your return. Do not use Form 1040NR.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2005. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see the specific treaty.

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

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

What and Where to File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR.

Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 8).

Former U.S. long-term residents are required to file Form 8854 with their dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see the instructions that begin on page 6.

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction.

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

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see the instructions that begin on page 4) in lieu of these dual-status taxpayer rules.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed earlier, you must use the 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 married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

Deduction for exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you can claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You cannot use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005); a U.S. national; or a student or business apprentice from India. See Pub. 519.

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

How To Figure Tax for Dual-Status Year

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

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents. Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

If you were a resident alien on the last day of the tax year and you are filing Form 1040, include the tax on the noneffectively connected income in the total on Form 1040, line 63. To the left of line 63 enter "Tax from Form 1040NR" and the amount.

If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040), or Form 8615 on line 41 and the tax on the noneffectively connected income on line 53.

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

1. Tax withheld from wages earned in the United States and taxes withheld at the source from various items of income from U.S. sources other than wages. This includes U.S. tax withheld on dispositions of U.S. real property interests.

When filing Form 1040, show the total tax withheld on line 64. Enter amounts from the attached statement (Form 1040NR, lines 59, 66, 67a, 67b, 68a, and 68b) to the right of line 64 and identify and include in the amount on line 64.

When filing Form 1040NR, show the total tax withheld on lines 59, 66, 67a, 67b, 68a, and 68b. Enter the amount from the attached statement (Form 1040, line 64) to the right of line 59 and identify and include in the amount on line 59.

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 71. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040NR

Community Income

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

- Earned income of a spouse, other than trade or business income or partnership distributive share income. The spouse whose services produced the income must report it on his or her separate return.
- Trade or business income, other than partnership distributive share income.

Treat this income as received by the spouse carrying on the trade or business and report it on that spouse's return.

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

See Pub. 555 for more details.

Kinds of Income

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

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

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

Note. Use line 56 to report the 4% tax on U.S. source gross transportation income.

3. Income exempt from U.S. tax. Complete items L and/or M on page 5 of Form 1040NR and, if applicable, line 22 on page 1.

Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest (see Pub. 519 for definition) is taxed as if the gain or loss were effectively connected with the conduct of a U.S. trade or business. See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on Schedule D (Form 1040) and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 42.

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

You can elect to treat some items of income as effectively connected with a U.S. trade or business. The election

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

- Gains from the sale or exchange of such property or an interest therein.
- Gains on the disposal of timber, coal, or iron ore with a retained economic interest.
- Rents and royalties from mines, oil or gas wells, or other natural resources.

The election does not apply to dispositions of U.S. real property interests discussed earlier.

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

1. That you are making the election.
2. A complete list of all of your real property, or any interest in real property, located in the United States (including location). Give the legal identification of U.S. timber, coal, or iron ore in which you have an interest.
3. The extent of your ownership in the real property.
4. A description of any substantial improvements to the property.
5. Your income from the property.
6. The dates you owned the property.
7. Whether the election is under section 871(d) or a tax treaty.
8. Details of any previous elections and revocations of the real property election.

Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if it is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see Pub. 519.

Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents

Expatriation Tax

The expatriation tax provisions provide an alternative tax regime for certain nonresident aliens who lost U.S. citizenship or terminated U.S. long-term resident status. In 2004 the expatriation rules changed. If you expatriated on or

before June 3, 2004, one set of rules applies. If you expatriated after June 3, 2004, another set of rules applies. See the rules on this page that apply to you.

Former U.S. long-term resident defined. You are a former U.S. long-term resident if you were a lawful permanent resident of the United States in at least 8 of the last 15 consecutive tax years ending with the year your residency ends. In determining if you meet the 8-year requirement, do not count any year that you were treated as a resident of another country under a tax treaty and you did not waive treaty benefits.

Expatriation Before June 4, 2004

The alternative tax regime will apply to you for the 10 succeeding tax years following your action if one of the principal purposes of your action was to avoid U.S. taxes. You are considered to have tax avoidance as a principal purpose if:

1. Your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000, or
2. Your net worth on the date of your action was \$500,000 or more.

The amounts above are adjusted for inflation if your expatriation action is after 1996 (see the chart on this page).

Although there are exceptions to these rules, you will qualify for an exception only if you are eligible to submit a ruling request to the IRS that your renunciation of U.S. citizenship or termination of U.S. residency did not have as one of its principal purposes the avoidance of U.S. tax and you submit such a ruling request in a complete and good faith manner. For more details about these exceptions, see Notice 97-19, 1997-1 C.B. 394; and Notice 98-34, 1998-2 C.B. 29. You can find

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

Annual information statement If the alternative tax regime under the expatriation tax provisions apply to you, check the "Yes" box in item P on Form 1040NR, page 5. You must also attach an annual information statement to Form 1040NR that lists by category (for example, dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income

(determined under section 877 as modified by Section V of Notice 97-19) and those items of income subject to tax under section 877. You must attach the statement to Form 1040NR, whether or not you owe any U.S. tax.

Expatriation After June 3, 2004

The alternative tax regime will apply to you for the 10 succeeding tax years following your action if any one of the following apply.

1. Your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$124,000 for 2004, and \$127,000 for 2005 (as adjusted annually for inflation).
2. Your net worth on the date of your action was \$2,000,000 or more.
3. You fail to certify under penalties of perjury that all of your U.S. federal tax obligations for the last 5 tax years ending before the date of your action have been met.

Exception for dual citizens and certain minors. Dual citizens and certain minors are not subject to the expatriation tax even if they meet (1) or (2) above. However, they must provide the certification required in (3) above. For the definitions of "dual citizens" and "certain minors," see Pub. 519.

Exception if in the United States for more than 30 days. Generally, the alternative tax regime does not apply to any tax year during the 10-year period if you are physically present in the United States for more than 30 days during the calendar year ending in that year. You must file Form 1040, 1040A, or 1040EZ, and figure your tax as prescribed in the instructions for those

forms. For details, see *Tax consequences of presence in the United States under Expatriation After June 3, 2004*, in Pub. 519.

Annual information statement. If the alternative tax regime under the expatriation tax provisions applies to you, check the "Yes" box in item P on Form 1040NR, page 5, and attach a completed Form 8854 (Parts I and III of Schedules A and B) to your tax return. You must attach the form for each of the 10 tax years beginning with the year that includes your date of expatriation, whether or not you owe U.S. tax. For more details regarding the filing of Form 8854, see the Instructions for Form 8854.

Penalty. If you fail to file a required Form 8854 for any tax year or fail to include all information required to be shown on the form, you may have to pay a penalty in the amount of \$10,000 for each required Form 8854. You will not have to pay the penalty if you can show that the failure to file the completed form was due to reasonable cause.

How To Figure Your Alternative Tax Under the Expatriation Provisions

Note. The following discussion applies to you whether you expatriated before June 4, 2004, or after June 3, 2004.

If the alternative tax regime applies to you, you are subject to tax on U.S. source gross income and gains on either (a) a net basis at the graduated rates applicable to individuals (with allowable deductions), or (b) a gross basis at a rate of 30% (or lower treaty rate) under the rules of section 871(a). See page 27 for more details on the tax imposed under section 871(a).

Inflation-Adjusted Amounts for Expatriation Actions Before June 4, 2004

IF you expatriated during . . .	THEN, the rules outlined on this page apply if . . .	
	Your 5-year average annual net income tax was more than ...	OR Your net worth equaled or exceeded ...
1997	\$106,000	\$528,000
1998	109,000	543,000
1999	110,000	552,000
2000	112,000	562,000
2001	116,000	580,000
2002	120,000	599,000
2003	122,000	608,000
2004 (before June 4)*	124,000	622,000

*If you expatriated after June 3, 2004, see Expatriation After June 3, 2004 on this page.

If you have items of U.S. source income that are subject to tax under section 871(a), you will be taxed at a rate of 30% (or lower treaty rate) on your gross income only if this tax exceeds the tax at the regular graduated rates on your net income. If the 30% (or lower treaty rate) tax on your gross income exceeds the graduated tax on your net income, report those items on the appropriate lines on page 4 of Form 1040NR. If the graduated tax on your net income exceeds the 30% (or lower treaty rate) tax on your gross income, report your income on the appropriate lines on page 1 of Form 1040NR and attach a statement describing the items and amounts of income that are subject to tax by reason of section 877.

If you have other items of U.S. source income that are not subject to tax under section 871(a), you will be taxed on a net basis at the regular graduated rates applicable to individuals. Report this income on the appropriate lines on page 1 of Form 1040NR.

For purposes of figuring the tax due under section 877, the following items of income are treated as U.S. source.

1. Gains on the sale or exchange of personal property located in the United States.
2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States, U.S. persons, a state or political subdivision thereof, and the District of Columbia.
3. Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of sections 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior to the date of renunciation of U.S. citizenship or termination of residency.

Any exchange of property is treated as a sale of the property at its fair market value on the date of the exchange and any gain is treated as U.S. source gross income in the tax year of the exchange unless you enter into a gain recognition agreement under Notice 97-19.

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

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

Name. If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust, and your name, title, and address. Also, give the name and address of any U.S. grantors and beneficiaries.

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

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Identifying number. If you are an individual, you are generally required to enter your social security number (SSN). To apply for this number, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. You can also download Form SS-5 from the SSA's website at www.socialsecurity.gov/online/ss-5.html. You must visit an SSA office in person and submit your Form SS-5 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 will also need to show your Form DS-2019. Generally, you will receive your card about 2 weeks after the SSA has all of the necessary information.

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

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

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

If you are filing Form 1040NR for an estate or trust, enter the employer identification number of the estate or trust.

An incorrect or missing identifying number may increase your tax or reduce your refund.

Filing Status

The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations.

Were you single or married? If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under *Married persons who live apart* below, you may consider yourself single for the whole year.

If your spouse died in 2005, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2005.

Married persons who live apart. Some married persons who have a child and who do not live with their spouse may file as single. If you meet all five of the following tests and you are a married resident of Canada or Mexico, or you are a married U.S. national, check the box on line 1. If you meet the tests below and you are a married resident of the Republic of Korea (South Korea), check the box on line 2. If you meet the tests below and you are a married resident of Japan electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, check the box on line 2. You must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5.

1. You file a return separate from your spouse.
2. You paid more than half of the cost to keep up your home in 2005.
3. You lived apart from your spouse during the last 6 months of 2005.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You are able to claim a dependency exemption for the child or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.

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 4—Married residents of Japan. If you were a resident of Japan, you can check the box on line 4 only if you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005. You must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5.

Line 6—Qualifying widow(er) with dependent child. You may check the box on line 6 if all seven of the following apply.

1. You were a resident of Canada, Mexico, or the Republic of Korea (South Korea), or were a U.S. national. You were a resident of Japan and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005. You must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5.
2. Your spouse died in 2003 or 2004 and you did not remarry in 2005.
3. You have a child or stepchild, for whom you can claim a dependency exemption. This does not include a foster child.
4. This child lived in your home for all of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You paid over half of the cost of keeping up your home.
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
7. You were entitled to file a joint return with your spouse the year he or she died, even if you did not actually do so.

Exemptions

Exemptions for estates and trusts are described in the instructions for line 39 on page 17.

Note. Residents of India who were students or business apprentices may be able to claim exemptions for their spouse and dependents. See Pub. 519 for details.

Line 7b—Spouse. If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 2005.) In addition, if you checked filing status box 4, your spouse must have lived with

you in the United States at some time during 2005. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she must apply for an ITIN. See *Identifying number* on page 8 for additional information.

Married residents of Japan. If you were a resident of Japan, you can claim the exemption for your spouse only if you meet the tests above and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005. You must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5.

Line 7c—Dependents. Only U.S. nationals and residents of Canada, Mexico, the Republic of Korea (South Korea), and Japan (if you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005) can claim exemptions for their dependents. If you were a U.S. national (American Samoan or a Northern Mariana Islander who chose to be a U.S. national) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005), you can claim an exemption for any of your children who lived with you in the United States at some time during 2005. Be sure to complete item I on page 5 of the form. Residents of Japan must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5.

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



Beginning in 2005, you will use new rules to determine whether you can claim an exemption for a dependent. See Exemptions for Dependents in Pub. 501 for details.

Children who did not live with you due to divorce or separation. If you checked filing status box 1 or 3 and are claiming as a dependent a child who did not live with you under the rules for children of divorced or separated parents, attach Form 8332 or similar statement to your return. See Form 8332 for details.

Other dependent children. Include the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "Dependents on 7c not entered above."

Line 7c, column (2). You must enter each dependent's identifying number

(SSN, ITIN, or adoption taxpayer identification number (ATIN)). If you do not enter the correct identifying number, at the time we process your return we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on the dependent.



For details on how your dependent can get an identifying number, see Identifying number on page 8.

If your dependent child was born and died in 2005 and you do not have an identifying number for the child, you may attach a copy of the child's birth certificate instead and enter "Died" in column (2).

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you by an authorized placement agency and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. An authorized placement agency includes any person authorized by state law to place children for legal adoption. See Form W-7A for details.

Line 7c, column (4). Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 47 and the additional child tax credit on line 62.

Qualifying child for child tax credit. A qualifying child for purposes of the child tax credit is a child who:

- Was under age 17 at the end of 2005.
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half of his or her own support for 2005.
- Lived with you more than half of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

Rounding Off to Whole Dollars

You may round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next

dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

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

Income Effectively Connected With U.S. Trade or Business

Pub. 519 explains how income is classified and what income you should report here. The instructions for this section assume you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. But your decision may not be easy. Interest, for example, may be effectively connected with a U.S. trade or business, it may not be, or it may be tax-exempt. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them.

Line 8—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in their Form(s) W-2, box 1. However, do not include on line 8 amounts exempted under a tax treaty. Instead, include these amounts on line 22 and complete item M on page 5 of Form 1040NR.

Also include on line 8:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2005. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 54 on page 20.

- Dependent care benefits, which should be shown in your Form(s) W-2, box 10. But first complete Form 2441 to see if you may exclude part or all of the benefits.

- Employer-provided adoption benefits, which should be shown in your Form(s) W-2, box 12, with code T. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2005. See the Instructions for Form 8839 to find out if you may exclude part or all of the benefits.

- Excess salary deferrals. The amount deferred should be shown in your Form W-2, box 12, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2005 under all plans was more than \$14,000 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$10,000 if you only have SIMPLE plans, or (b) \$17,000 for section 403(b) plans, if you qualify for the 15-year rule in Pub. 571.

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

If you were age 50 or older at the end of 2005, your employer may have allowed an additional deferral of up to \$4,000 (\$2,000 for SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions from a retirement plan shown on Form 1099-R of (a) excess salary deferrals plus earnings and (b) excess contributions plus earnings. But do not include distributions from an IRA* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.

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

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2006. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 9a—Taxable interest. Report on line 9a all of your taxable interest

income from assets effectively connected with a U.S. trade or business.

If you received interest not effectively connected with a U.S. trade or business, report it on Form 1040NR, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. See Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties. In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt to a nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2005 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 2005 income. For details, see Pub. 550.

Line 9b—Tax-exempt interest.

Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, report the amount on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your IRA or Coverdell education savings account. Also do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business.

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

Capital gain distributions. If you received any capital gain distributions, see the instructions for line 14 on page 12.

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



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

Line 10b—Qualified dividends. Enter your total qualified dividends on line 10b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in your Form(s) 1099-DIV, box 1b. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

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

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

Example 1. You bought 5,000 shares of XYZ Corp. common stock on June 30, 2005. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 8, 2005. 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 3, 2005. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 1, 2005, through August 3, 2005). The 121 day period began on May 9, 2005 (60 days before the ex-dividend date), and ended on September 6, 2005. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 7, 2005 (the day before the ex-dividend date), and you sold the stock on September 8, 2005. You held the stock for 63 days (from July 8, 2005, through September 8, 2005). The \$500 of qualified dividends shown in Form 1099-DIV, box 1b, are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 8, 2005, through September 6, 2005).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on June 30, 2005. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 8, 2005. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 3, 2005. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less. See the instructions for line 41 beginning on page 17 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 2005, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2005 estimated state or local income tax, the amount applied is treated as received in 2005.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related

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

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

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

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

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

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2005 are as follows:

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

The Form 1042-S you received from ABC University for 2005 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR:

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 30. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude

any of the section 117 amounts on line 30.

- Include on line 59 the \$1,260 shown in box 7 of Form 1042-S.

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

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M on page 28 for details.

When completing Form 1040NR:

- 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 30. 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 30.
- Include on line 59 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item M on page 5.

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

Line 14—Capital gain or (loss). If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions, or a capital loss carryover from 2004, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

Gains and losses from disposing of U.S. real property interests are reported

on Schedule D (Form 1040) and included on line 14 of Form 1040NR. See *Dispositions of U.S. Real Property Interests* on page 6.

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

- The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.
- None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

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



If you do not have to file Schedule D, be sure you use the Qualified Dividends and Capital Gain Tax Worksheet on page 18 to figure your tax. Your tax may be less if you use this worksheet.

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

Lines 16a and 16b—IRA distributions. You should receive a Form 1099-R showing the amount of any distribution from your individual retirement arrangement (IRA). Unless otherwise noted in the line 16a and 16b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 16a blank and enter the total distribution on line 16b.



Special rules may apply if you received a distribution from your individual retirement arrangement (IRA) and your main home was in the Hurricane Katrina, Rita, or Wilma disaster area. Special rules may also apply if you received a distribution to buy or construct a main home in the Hurricane Katrina, Rita, or Wilma disaster area, but that home was not bought or constructed because of Hurricane Katrina, Rita, or Wilma. See the Form 8915 and its instructions for details.

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

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

Also, put "Rollover" next to line 16b. If the total distribution was rolled over in a qualified rollover, enter zero on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution (a) in 2006, or (b) from an IRA into a qualified plan (other than an IRA), attach a statement explaining what you did.

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

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2005 or an earlier year. If you made nondeductible contributions to these IRAs for 2005, also see Pub. 590.
- You received a distribution from a Roth IRA. But if either 1 or 2 below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code T is shown in Form 1099-R, box 7, and you made a contribution (including a conversion) to a Roth IRA for 2000 or an earlier year.

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

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2005.
- You had a 2004 or 2005 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2005.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

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

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



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

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2005 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2005. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
3. Enter the appropriate number from **Table 1** below.
But if your annuity starting date was **after** 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** _____
4. Divide line 2 by line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986 **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R **9.** _____

TIP *Special rules may apply if you received a distribution from a profit-sharing or retirement plan and your main home was in the Hurricane Katrina, Rita, or Wilma disaster area. Special rules may also apply if you received a distribution to buy or construct a main home in the Hurricane Katrina, Rita, or Wilma disaster area, but that home was not bought or constructed because of Hurricane Katrina, Rita, or Wilma. See Form 8915 and its instructions for details.*

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

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

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

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

Note. If you perform services in the United States, your income is generally effectively connected with the conduct of a U.S. trade or business. (See section 864 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected services, the pension may also be considered effectively connected with the conduct of a U.S. trade or business.

Fully taxable pensions and annuities. If your pension or annuity is fully taxable, enter it on line 17b; do not make an entry on line 17a. Your payments are fully taxable if (a) you did not contribute to the cost (defined on page 14) of your pension or annuity, or (b) you got your entire cost back tax free before 2005.

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

Partially taxable pensions and annuities. Enter the total pension or annuity payments you received in 2005 on line 17a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 17b. But if your annuity starting date (defined on page 14) was after July 1, 1986, see *Simplified method* below to find out if you must

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 14) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 14) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

CAUTION 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, 1934, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs.

See the instructions for line 55 on page 20 for details.

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

use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$95 fee. For details, see Pub. 939.

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

Annuity starting date. Your annuity starting date is the later of the first day of the first period for which you received a payment, or the date the plan's obligations became fixed.

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

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

If you must use the Simplified Method, complete the worksheet on page 13 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575.

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

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

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

Rollovers. Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. Use lines 17a and 17b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in Form 1099-R, box 1. From the total on line 17a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 17b. Also enter "Rollover" next to line 17b.

Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 55 on page 20.

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



You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Line 20—Unemployment compensation. You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2005.

If you received an overpayment of unemployment compensation in 2005 and you repaid any of it in 2005, 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 2005, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

Pub. 525. The following are examples of income to report on line 21.

Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2005, and (b) they were not included in a qualified rollover. See Pub. 970.



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

Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from an HSA or an Archer MSA may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2005, and (b) they were not included in a qualified rollover. See Pub. 969.



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

Report other income on page 4 of Form 1040NR if not effectively connected with a U.S. trade or business.

Line 22. Use line 22 to report your total effectively connected income that is exempt from tax by a tax treaty. Do not include this exempt income on line 23. Also, you must complete item M on page 5 of Form 1040NR.

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2005, you can deduct up to \$250 of qualified expenses you paid in 2005. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

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

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

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

Line 25—Health Savings Account Deduction. If contributions (other than employer contributions) were made to your health savings account for 2005, you may be able to take this deduction. See Form 8889.

Line 26—Moving expenses.

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

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

Line 27—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 28—Self-employed health insurance deduction. If you were self-employed and had a net profit for the year, you may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2005, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance

coverage for September through December to figure your deduction. For more details, see Pub. 535.

Note. If, during 2005, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include any health coverage tax credit advance payments shown in Form 1099-H, box 1. Also, subtract the amount shown on Form 8885, line 4, (reduced by any advance payments shown on line 6 of that form) from the total insurance premiums you paid.

If you qualify to take the deduction, use the worksheet below to figure the amount you can deduct.

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

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

Line 29—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 30—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to

the extent the amounts are included on line 12. See the examples in the instructions for line 12 on pages 11 and 12.

Line 31—IRA deduction.

TIP If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2005, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2005, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by May 31, 2006, that shows all contributions to your traditional IRA for 2005.

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

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

If you were covered by a retirement plan and you file Form 8815 or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

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



Before you begin:

- If, during 2005, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the *Note* above.
- Be sure you have read the *Exception* above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2005 for health insurance coverage established under your business for 2005 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 27 2. _____
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040NR, line 28 3. _____

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

Special rule for married individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2005.

See Pub. 590 for more details.

Line 32—Student loan interest deduction. You can take this deduction only if all of the following apply.

- You paid interest in 2005 on a qualified student loan (see below).
- You checked filing status box 1, 2, or 6.
- Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2005 tax return.

Use the worksheet below to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for:

- Yourself and your spouse.
- Any person who was your dependent when the loan was taken out.
- Any person you could have claimed as a dependent on your return when the loan was taken out if that person had no gross income or had not filed a joint return.
- Any person you could have claimed as a dependent on your return for the prior year when the loan was taken out

except that you could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see below). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

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

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

An eligible student is a person who:

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

Line 33—Domestic production activities deduction. You may be able to deduct up to 3% of your qualified production activities income from the following activities.

1. Construction performed in the United States.
2. Engineering or architectural services performed in the United States for construction projects in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
 - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States,
 - b. Any qualified film you produced,
 - c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepare at a retail establishment;
- Property you leased, licensed, or rented for use by any related person; or
- The transmission or distribution of electricity, natural gas, or potable water.

For details, see Form 8903 and its instructions.

Line 34. Include in the total on line 34 any of the following adjustments that are related to your effectively connected income. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 34, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Deduction for clean-fuel vehicles (see Pub. 535). Identify as "Clean-Fuel."
- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."
- Reforestation amortization 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."

Student Loan Interest Deduction Worksheet—Line 32
(keep for your records)



Before you begin:

- Figure any amount to be entered on the dotted line next to line 34 (see the instructions for line 34 beginning on this page).
- See the instructions for line 32 above.

1. Enter the total interest you paid in 2005 on qualified student loans (see above). Do not enter more than \$2,500	1. _____
2. Enter the amount from Form 1040NR, line 23	2. _____
3. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any amount 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 \$50,000? <input type="checkbox"/> No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8. <input type="checkbox"/> Yes. Subtract \$50,000 from line 4	5. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	6. _____
7. Multiply line 1 by line 6	7. _____
8. Student loan interest deduction. Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 32. Do not include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.)	8. _____

- Contributions to 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 settled or decided after October 22, 2004, involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."

Line 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 17 of Schedule A on page 2 of the form.

Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See Pub. 519 for details.

Line 39—Deduction for exemptions. You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

Taxpayers housing individuals displaced by Hurricane Katrina. You may be able to claim an additional exemption amount of \$500 per person (up to \$2,000) if you provided housing to a person who was displaced from his or her main home because of Hurricane Katrina and all of the following apply.

- The person displaced lived in your main home for at least 60 consecutive days in 2005.
- You did not receive rent or other amount from any source for providing the housing.
- The main home of the person displaced was, on August 28, 2005, in the Hurricane Katrina disaster area.
- The person displaced was not your spouse or dependent.

For details, see Form 8914.

Individuals. If you are a nonresident alien individual, multiply \$3,200 by the total number of exemptions entered on line 7d. If you were a resident of the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005), you must figure the exemptions

for your spouse and children according to the proportion your U.S. income bears to your total income. You must also complete item I on page 5 of the form. (For details, see Pub. 519.) If you were a resident of Japan, you must also enter "Japan-Article 30" in the entry space for item M, Country, on page 5. But use the worksheet below to figure the amount, if any, to enter on line 39 if your adjusted gross income from line 36 is more than \$145,950 if you checked filing status box 1 or 2; \$109,475 if you checked filing status box 3, 4, or 5; \$218,950 if you checked filing status box 6.

Estates. If you are filing for an estate, 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 \$3,200 on line 39. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$145,950, use the

worksheet below to figure the amount to enter on line 39. If you are filing for any other trust, enter \$100 on line 39.

Line 41—Tax. Use one of the following methods to figure your tax. Also, include in the total on line 41 any tax from Forms 8814 and 4972. Be sure to check the appropriate box(es).

Tax Table or Tax Computation Worksheet.

If you are filing for an estate or trust, use the Tax Rate Schedules on page 44.

Individuals. If your taxable income (line 40) is less than \$100,000, you must use the Tax Table, which starts on page 31, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 43.

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

Deduction for Exemptions Worksheet—Line 39

See the instructions for line 39 on this page.

(keep for your records)



Caution: If you are filing for a qualified disability trust (on this page), use this worksheet only if the trust's modified AGI* is more than \$145,950. Also, skip line 1, enter \$3,200 on line 2, enter the trust's modified AGI on line 3, and enter \$145,950 on line 4.

- Is the amount on Form 1040NR, line 36, more than the amount shown on line 4 below for your filing status?
 - No. Stop.** Multiply \$3,200 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 39.
 - Yes.** Go to line 2.
- Multiply \$3,200 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____
- Enter the amount from Form 1040NR, line 36 . . . **3.** _____
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$145,950
 - Box 3, 4, or 5, enter \$109,475
 - Box 6, enter \$218,950 **4.** _____
- Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5), **stop here.** You **cannot** take a deduction for exemptions. **5.** _____
- Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) **6.** _____
- Multiply line 6 by 2% (.02) and enter the result as a decimal **7.** _____
- Multiply line 2 by line 7 **8.** _____
- Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 39 **9.** _____

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

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

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 at the end of 2005, and who had more than \$1,600 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 2005, do not use Form 8615 to figure the child's tax.

Also, a child born on January 1, 1992, is considered to be age 14 at the end of 2005. Do not use Form 8615 for such a child.

Schedule D Tax Worksheet. If you have to file Schedule D (Form 1040) and Schedule D, line 18 or line 19, is more than zero, use the Schedule D Tax Worksheet on page D-9 of the Instructions for Schedule D to figure your tax.

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

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

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

Line 42—Alternative minimum tax. The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251 for individuals. If you are filing for an estate or trust, see Schedule I (Form 1041) and its instructions to find out if you owe this tax.

If you have any of the adjustments or preferences from the list on page 19 or you are claiming a net operating loss deduction, a general business credit, or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 38 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

Qualified Dividends and Capital Gain Tax Worksheet—Line 41
(keep for your records)



Before you begin:

- See the instructions for line 41 beginning on page 17 to see if you can use this worksheet to figure your tax.
- If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 40				1. _____
2. Enter the amount from Form 1040NR, line 10b			2. _____	
3. Are you filing Schedule D (Form 1040)?				
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0-.	}		3. _____	
<input type="checkbox"/> No. Enter the amount from Form 1040NR, line 14.				
4. Add lines 2 and 3			4. _____	
5. Subtract line 4 from line 1. If zero or less, enter -0-				5. _____
6. Enter the smaller of:				
• The amount on line 1 or				
• \$29,700 if you checked filing status box 1, 2, 3, 4, or 5; or				
\$59,400 if you checked filing status box 6	}		6. _____	
7. Is the amount on line 5 equal to or more than the amount on line 6?				
<input type="checkbox"/> Yes. Skip lines 7 through 9; go to line 10 and check the "No" box.				
<input type="checkbox"/> No. Enter the amount from line 5				7. _____
8. Subtract line 7 from line 6				8. _____
9. Multiply line 8 by 5% (.05)				9. _____
10. Are the amounts on lines 4 and 8 the same?				
<input type="checkbox"/> Yes. Skip lines 10 through 13; go to line 14.				
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4				10. _____
11. Enter the amount from line 8 (if line 8 is blank, enter -0-)				11. _____
12. Subtract line 11 from line 10.				12. _____
13. Multiply line 12 by 15% (.15)				13. _____
14. Figure the tax on the amount on line 5. Use the Tax Table or Tax Computation Worksheet, whichever applies*				14. _____
15. Add lines 9, 13, and 14				15. _____
16. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies*				16. _____
17. Tax on all taxable income. Enter the smaller of line 15 or line 16 here and on Form 1040NR, line 41				17. _____

*Estates and trusts must use the Tax Rate Schedules.

Who Must Use Pub. 972

1. Is the amount on Form 1040NR, line 36, more than the amount shown below for your filing status?
 - Filing status 1, 2, or 6—\$75,000
 - Filing status 3, 4, or 5—\$55,000
 - No.** Go to line 2.
 - Yes. Stop.** You must use Pub. 972 to figure your credit.
2. Are you claiming any of the following credits?
 - Adoption credit, Form 8839 (see the instructions for Form 1040NR, line 48, on page 20)
 - Mortgage interest credit, Form 8396 (see the instructions for Form 1040NR, line 49, on page 20)
 - District of Columbia first-time homebuyer credit, Form 8859
 - No.** Use the worksheet on page 20 to figure your child tax credit.
 - Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

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

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

Adjustments and Preferences:

- Accelerated depreciation.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Qualified electric vehicle credit.
- Nonconventional source fuel credit.
- Credit for prior year minimum tax.



Form 6251 should be filled in for a child who was under age 14 at the end of 2005 if the child's adjusted gross income from Form 1040NR, line 36, exceeds the child's earned income by more than \$5,850.

Credits

Line 44—Foreign tax credit. If you paid income tax to a foreign country,

you may be able to take this credit. But only if you:

1. Report income from foreign sources (see *Foreign Income Taxed by the United States* on page 6), and
2. Have paid or owe foreign tax on that income.

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

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

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.
2. All of your gross foreign source income is from the passive category (which includes most interest and dividend income).
3. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.
4. If you have dividend income from shares of stock, you held those shares for at least 16 days.
5. The total of your foreign taxes is not more than \$300.
6. All of your foreign taxes were:
 - a. Legally owed and not eligible for a refund, 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 44 the smaller of your total foreign taxes or the amount on Form 1040NR, line 41. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

Line 45—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 or your dependent or spouse who could not care for himself or herself. For details, see the Instructions for Form 2441.

Line 46—Retirement savings contributions credit. You may be able to take this credit if you made (a) contributions to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

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

- The amount on Form 1040NR, line 36, is more than \$25,000.
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (defined below).

You were a student if during any 5 months of 2005 you:

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

A school includes technical, trade, and mechanical schools. It does not include an on-the-job training course, correspondence school, or Internet school.

For more details, see Form 8880.

Line 47—Child tax credit. This credit is for people who have a qualifying child as defined starting below. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 45.

Three steps to take the child tax credit.

1. Make sure you have a qualifying child for the child tax credit (defined starting below).
2. Make sure for each qualifying child you either checked the box on Form 1040NR, line 7c, column (4), or completed Form 8901 (if the child is not your dependent).
3. Answer the questions in the Who Must Use Pub. 972 chart above to see if you can use the Child Tax Credit Worksheet on page 20 or if you must use Pub. 972.

Qualifying child for child tax credit. A qualifying child for purposes of the child tax credit is a child who:

- Was under age 17 at the end of 2005.
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of

them (for example, your grandchild, niece, or nephew).

- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half his or her own support for 2005.
- Lived with you for more than half of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

Line 48—Adoption credit. You may be able to take this credit if either of the following applies.

- You paid expenses to adopt a child.
- You adopted a child with special needs and the adoption became final in 2005.

See the Instructions for Form 8839 for details.

Line 49. Include the following credits on line 49 and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

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

Line 50—Other credits. Include the following credits on line 50 and check the appropriate box(es). If box c is checked, also enter the form number, if applicable. To find out if you can take the credit, see the form or publication indicated.

- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 2005, see Form 8834.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Empowerment zone and renewal community employment credit. See Form 8844.
- Credit for alcohol used as fuel. See Form 6478.
- Renewable electricity, refined coal, and Indian coal production credit for electricity and refined coal produced at facilities placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005. See Form 8835, Section B.
- New York Liberty Zone business employee credit. If you have a carryforward credit from Form 8884, see Form 8835, Section B.
- Nonconventional source fuel credit. If you sold fuel produced from a nonconventional source or you were an

owner of royalty interests and you received effectively connected income from the sale of fuel produced from a nonconventional source, you may be able to take this credit. See Form 8907.

Other Taxes

Line 54—Social security and Medicare tax on tip income not reported to employer. If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 show allocated tips that you are including in your income on Form 1040NR, line 8.

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



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

Line 55—Additional tax on IRAs, other qualified retirement plans, etc. If any of the following apply, see Form 5329 and its instructions to find out if

you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts.
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1934, and did not take the minimum required distribution from your IRA or other qualified retirement plan.



You may not owe this tax if the distribution was made or repaid because of Hurricane Katrina, Rita, or Wilma. See Form 8915 and its instructions for details.

Exception. If only item 1 applies to you and distribution code 1 is correctly shown in your Form 1099-R, box 7, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 55. The taxable amount of the distribution is the part of the distribution you reported on Form 1040NR, line 16b or line 17b, or on

Child Tax Credit Worksheet—Line 47 (keep for your records)



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2005 and meet the other requirements listed in the instructions for line 47 beginning on page 19.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 in Who Must Use Pub. 972 on page 19. Instead, use Pub. 972.

1. Number of qualifying children: _____ X \$1,000.
Enter the result 1. _____
 2. Enter the amount from Form 1040NR, line 43 2. _____
 3. Enter the total of the amounts from Form 1040NR, lines 44 through 46 3. _____
 4. Are the amounts on lines 2 and 3 the same?
 Yes. STOP. You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Subtract line 3 from line 2 4. _____
 5. Is the amount on line 1 more than the amount on line 4?
 Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.
 No. Enter the amount from line 1 5. _____
- This is your child tax credit.** Enter this amount on Form 1040NR, line 47.

TIP: You may be able to take the **additional child tax credit** on Form 1040NR, line 62, if you answered “Yes” on line 4 or 5 above.

- First, complete your Form 1040NR through line 61.
- Then, use Form 8812 to figure any additional child tax credit.

Form 4972. Also, enter "No" in the margin to the right of line 55 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in Form 1099-R, box 7, or you qualify for an exception for qualified higher education expenses or qualified first-time homebuyer distributions, you must file Form 5329.

Line 56—Transportation tax.

Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that is not effectively connected with a U.S. trade or business. However, the term U.S. source gross transportation income does not include any such income that is taxable in a possession of the United States under the provisions of the Internal Revenue Code as applied to that possession.

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

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

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

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

Line 57—Household employment taxes. If any of the following apply, see Schedule H (Form 1040) and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$1,400 or more in 2005. Cash wages include wages paid by check, money order, etc.
2. You withheld federal income tax during 2005 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to household employees.



For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2005 and was a student.

Household employee. Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers

Line 58—Total tax. Include in the total on line 58 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 58, enter the amount of the tax and identify it as indicated.

Additional taxes on the following.

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

Recapture of the following credits.

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

Recapture of federal mortgage subsidy. If you sold your home in 2005 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

Section 72(m)(5) Excess Benefits Tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

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

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

tax is 20% of the EPP shown in box 13. Identify as "EPP."

Tax on accumulation distribution of trusts. Enter the amount from Form 4970 and identify as "ADT."

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

Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in Form W-2, box 12, with code Z, or in Form 1099-MISC, box 15b. See Internal Revenue Code section 409A(a)(1)(B) to figure the tax on this income. Identify as "NQDC."

Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)" or "453A(c)," whichever applies.

Payments

Line 59—Federal income tax withheld. Enter all federal income tax withheld on your effectively connected income from Forms W-2 and 1099-R. The amount withheld should be shown in Form W-2, box 2, and in Form 1099-R, box 4. If line 59 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 59 any tax withheld on scholarship or fellowship grants from Form 1042-S, box 7.

If you received a 2005 Form 1099 showing federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 59. This should be shown in Form 1099, box 4.



Do not include on line 59 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on page 4. They are then carried over to page 2, line 66.

Line 60—2005 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2005. Include any overpayment from your 2004 return that you applied to your 2005 estimated tax.

Sample Check—Lines 71b Through 71d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF

ANYPLACE BANK
Anyplace, LA 70000

For

1:250250025:20202086:1234

1234
15-00000000

DOLLARS

Do not include the check number

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

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all of the payments you made in 2005 and show the name(s) and identifying number(s) under which you made them.

Line 61—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2005 and total wages of more than \$90,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$5,580. But if any one employer withheld more than \$5,580, 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 1040NR. Instead, use Form 843.

For more details, see Pub. 505.

Line 62—Additional child tax credit. This credit is for certain people who have at least one qualifying child as defined in the instructions for line 47 starting on page 19. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 47 starting on page 19.

2. Read the TIP at the end of your Child Tax Credit Worksheet on page 20. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 63—Amount paid with Form 4868 (request for extension). If you filed Form 4868 to get an automatic extension of time to file Form 1040NR,

enter any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 63 the convenience fee you were charged.

Line 64—Other payments. Check the box(es) on line 64 to report any credit from Form 2439, 4136, or 8885.

Line 65—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2005.

Line 66—U.S. tax withheld at source. Enter on line 66 the amount you show on page 4, line 85. Be sure to attach a copy of all Form(s) 1042-S, SSA-1042S, RRB-1042S, or similar form(s).

Lines 67a and 67b—U.S. tax withheld at source by partnerships under section 1446. Enter on line 67a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 67b any tax withheld by a partnership shown on Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8805 and 1042-S.

Lines 68a and 68b—U.S. tax withheld on dispositions of U.S. real property interests. Enter on line 68a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 68b any tax withheld on dispositions of U.S. real property interests from Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8288-A and 1042-S.

Refund

Line 70—Amount overpaid. If line 70 is under \$1, we will send a refund only on written request.

TIP If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2006 on page 29.

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 70 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 71b through 71d—Direct deposit of refund. Complete lines 71b through 71d if you want us to directly deposit the amount shown on line 71a into your checking or savings account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 71b and 71d.

Why Use Direct Deposit?

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

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

Line 71b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. The routing number of the sample check above is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 71b.

Line 71d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. The account number of the sample check on page

22 is 20202086. Do not include the check number.

Line 72—Applied to 2006 estimated tax. Enter on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2006 estimated tax. This election cannot be changed later.

Amount You Owe

Line 73—Amount you owe.

 **TIP** Pay your taxes in full to save interest and penalties. You do not have to pay if line 73 is under \$1.

Include any estimated tax penalty from line 74 in the amount you enter on line 73.

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2006 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order.

Make your check or money order payable to the “**United States Treasury**” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2005 Form 1040NR” and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. You will be asked to provide your social security number (SSN). If you do not have and are not eligible to get an SSN, use your IRS-issued individual taxpayer identification number (ITIN) instead.

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

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR in the upper left corner the confirmation number you were given at the end of the transaction and

the amount you charged (not including the convenience fee).

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

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

 **TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, or (b) make estimated tax payments for 2006. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2006 on page 29.

What if you cannot pay? If you cannot pay the full amount shown on line 73 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

Line 74—Estimated tax penalty. You may owe this penalty if:

- Line 73 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on line 58 minus the total of any amounts shown on line 62 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), and 8885. Also subtract from line 58 any tax on an excess parachute payment and any excise tax on insider stock compensation of an expatriated corporation. When figuring the amount on line 58, include the amount on line 57 only if line 59 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of

that amount plus the amount on Form 1040NR, line 57.

Exception. You will not owe the penalty if your 2004 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 2004 return and you were a U.S. citizen or resident for all of 2004, or
2. The total of lines 59, 60, 61, and 65 through 68b on your 2005 return is at least as much as the tax shown on your 2004 return. Your estimated tax payments for 2005 must have been made on time and for the required amount.

 **CAUTION** If your 2004 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2005), item (2) applies only if the total of lines 59, 60, 61, and 65 through 68b on your 2005 tax return is at least 110% of the tax shown on your 2004 return. This rule does not apply to farmers and fishermen.

Figuring the penalty. If the *Exception* above does not apply and you choose to figure the penalty yourself, see Form 2210 (or Form 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on Form 1040NR, line 74. Add the penalty to any tax due and enter the total on line 73. If you are due a refund, subtract the penalty from the overpayment you show on line 70. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

 **TIP** Because Form 2210 is complicated, you can leave line 74 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the *Instructions for Form 2210* for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2005 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee’s name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification

number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2006 tax return (see *When To File* on page 4). If you wish to revoke the authorization before it ends, see Pub. 947.

Signature

See *Reminders* beginning on page 28 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions

State and Local Income Taxes

Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2005 on income connected with a U.S. trade or business. If, during 2005, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11, on page 11.

Gifts to U.S. Charities

Lines 4a Through 7

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

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

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 at www.irs.gov under *Charities and Non-Profits*.
- If in the United States, call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Contributions you can deduct.

Contributions can be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take 14 cents a mile or the actual cost of gas and oil. But, if the volunteer work was to provide relief related to Hurricane Katrina after August 24, 2005, this amount is increased to 29 cents a mile (34 cents a mile after August 31, 2005). Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less. For details, see Pub. 526.

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

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

In figuring whether a gift is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for a total

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

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

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

Limit on the amount you can deduct.

See Pub. 526 to figure the amount of your deduction if any of the following apply.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 36.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 36.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

TIP *The limit described in item (1) above does not apply to certain cash contributions paid after August 27, 2005, if you elect to treat those contributions as qualified contributions. See the instructions for line 4b on this page for details.*

Contributions you cannot deduct.

- Any contribution you made in January, 2005, for the relief of victims in areas affected by the December 26, 2004, Indian Ocean tsunami that you elected to deduct on your 2004 return.
- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See page 26.

- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

Line 4a

Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 4b

In general, you can elect to treat gifts by cash or check as qualified contributions if the gifts were paid after August 27, 2005, to a qualified charitable organization (other than certain private foundations described in section 509(a)(3)). Qualified contributions are not subject to the overall limitation on itemized deductions or the 50% adjusted gross income limitation.

Qualified contributions do not include contributions to organizations for which cash gifts are subject to a limit based on 30% of your adjusted gross income (such as contributions to veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations). Also, qualified contributions do not include any contributions to a segregated fund or account for which you (or any person appointed or designated by you) have, or reasonably expect to have, advisory privileges with respect to distributions or investments based on your contribution.

Certain limits may apply if your qualified contributions are more than the amount on Form 1040NR, line 36, minus all other allowable contributions. For details, see Pub. 526.

Line 5

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market

value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If 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. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.



If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a "qualified conservation contribution," your records should contain additional information. See Pub. 526 for details.

Line 6

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 8

Complete and attach Form 4684 to figure the amount of your loss to enter on line 8.

You may be able to deduct part or all of each loss caused by theft,

vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that:

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) above) is more than 10% of the amount shown on Form 1040NR, line 36.



The limits in items (1) and (2) above do not apply to casualty and theft losses that occurred in the Hurricane Katrina, Rita, or Wilma disaster area, if the loss was caused by Hurricane Katrina, Rita, or Wilma. See Form 4684 and its instructions for details.

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

Use Schedule A, line 11, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

For information on federal disaster area losses, see Pub. 547. For information on tax benefits related to Hurricanes Katrina, Rita, and Wilma, see Pub. 4492.

Job Expenses and Most Other Miscellaneous Deductions

Note. Miscellaneous deductions are allowed only if and to the extent they are directly related to your effectively connected income. You may deduct only the part of these expenses that exceeds 2% of the amount on Form 1040NR, line 36.

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

Examples of Expenses You Cannot Deduct

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.

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

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . .	1.	_____
2. Enter the total of the amount on Schedule A, lines 4b and 8, plus any casualty or theft losses included on line 16	2.	_____
Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16.		
3. Is the amount on line 2 less than the amount on line 1?		
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> Yes. Subtract line 2 from line 1		
4. Multiply line 3 above by 80% (.80) . . .	4.	_____
5. Enter the amount from Form 1040NR, line 36	5.	_____
6. Enter: \$145,950 (\$72,975 if you checked filing status box 3, 4, or 5) . . .	6.	_____
7. Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17.		
<input type="checkbox"/> Yes. Subtract line 6 from line 5 . . .		
8. Multiply line 7 above by 3% (.03) . . .	8.	_____
9. Enter the smaller of line 4 or line 8	9.	_____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17	10.	_____

- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9

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

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

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

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses reportable on line 9.

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

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

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

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, see Pub. 587.
- Certain educational expenses. For details, see Pub. 970.

Line 10

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

Line 11

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.

- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.

- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 16

List the type and amount of each expense on the dotted lines next to line 16. Enter one total on line 16. Examples of these expenses are:

- Casualty and theft losses of income-producing property from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Impairment-related work expenses of a disabled person.
- Certain unrecovered investment in a pension.

For more details, see Pub. 529.

Total Itemized Deductions

Line 17

Use the worksheet on page 26 to figure the amount to enter on line 17 if the amount on Form 1040NR, line 36, is

over \$145,950 (\$72,975 if you checked filing status box 3, 4, or 5).

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

The following items are generally taxed at 30% if they are not effectively connected with your U.S. trade or business. The rate may be lower if your country of residence and the United States have a treaty setting lower rates. Table 1 in Pub. 901 summarizes which countries have such treaties and what the rates are.

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

The following list gives only a general idea of the type of income to include on page 4. (For more information, see Pub. 519.) Include the following only to the extent the amount received is not effectively connected with the conduct of a trade or business in the United States.

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

Exceptions. The following items of interest and dividend 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-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.
- U.S. source dividends paid by certain foreign corporations.

For more information, see Pub. 519.

2. Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.

3. Original issue discount (OID). If you sold or exchanged the obligation, include in income the OID that accrued while you held the obligation minus the amount previously included in income.

If you received a payment on an OID obligation, see Pub. 519.

4. Capital gains in excess of capital losses from U.S. sources during 2005. Include these gains only if you were in the United States at least 183 days during 2005. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

Losses from sales or exchanges of capital assets in excess of similar gains are not allowed.

If you had a gain or loss on disposing of a U.S. real property interest, see *Dispositions of U.S. Real Property Interests* on page 6.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see section 871(j) for exceptions). You must report the full amount of your winnings. You cannot offset losses against winnings and report the difference.

Note. Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 84 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 84, column (d).

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

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2005 and the amount of any benefits you repaid in 2005. 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 82 of

Form 1040NR. Enter any federal tax withheld in column (a) of line 82. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of tax at the source. Tax must be withheld at the source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general rule, and tax treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodic income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Other Information (Page 5)

Item D

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

Item E

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

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

Item M

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

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



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

Residents of Japan If you were a resident of Japan and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, enter "Japan-Article 30" in item M, Country.

Treaty-based return position disclosure. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833 and attach it to Form 1040NR.

You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

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

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim a reduction or modification of taxation of income under an International Social Security

Agreement or a Diplomatic or Consular Agreement.

4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.

Item P

If you expatriated, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* beginning on page 6 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required. If you are a former U.S. long-term resident filing a dual-status return for your last year of U.S. residency, you must also attach Form 8854. See *Dual-Status Taxpayers* on page 5.

Reminders

Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. 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.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

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

Be sure to date your return and show your occupation in the United States in the space provided. If you have someone prepare your return, you are still responsible for the correctness of the return.

Child's return. If your child cannot sign the return, you can sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

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

Income Tax Withholding and Estimated Tax Payments for Individuals for 2006

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2006 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2006 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 2006 is \$1,000 or more, see Form 1040-ES(NR). It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2006 and you must pay estimated tax, use Form 1040-ES.

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 23 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2006 tax return as a charitable contribution.

Address Change

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

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1099, and 1042-S) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Amended Return

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

and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 73.

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).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

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

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

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

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 519 for details on some of these penalties.

Taxpayer Assistance

IRS assistance is available to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

In the United States, you may call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 11:00 p.m. Eastern time. These hours are subject to change.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 8) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in London and Paris. The offices generally are located in the U.S. embassies or consulates.

The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

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

localcontacts or look in a U.S. phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

- You can download them from the IRS website at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

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

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

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- If you are in the United States, call their toll-free number: 1-877-777-4778. TTY/TDD help is available by calling 1-800-829-4059.
- If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll free.
- You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).
- Visit the website at www.irs.gov/advocate.

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and

collect the right amount of tax. Section 6109 requires paid return preparers to provide their identifying number.

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the

amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov*. Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 4.

Estimates of taxpayer burden. The new estimates of taxpayer burden shown below were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The information collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities. The new estimates shown here are grouped by principal combinations of forms submitted and are not available separately for each form.

These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

If you have comments concerning the time and expense estimates below, you can contact us at the address shown under *We welcome comments on forms*.

These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website at *www.irs.gov*.

Taxpayer Burden for Taxpayers Who Filed Form 1040NR by Preparation Method

Self-Prepared Without Tax Software		Self-Prepared With Tax Software		Prepared by Paid Professional	
Hours	Costs	Hours	Costs	Hours	Costs
20.0	\$17	27.5	\$45	15.1	\$213

2005 Tax Table



See the instructions for line 41 that begin on page 17 to see if you can use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 40 of Form 1040NR is \$25,300. First, he finds the \$25,300–\$25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,069. This is the tax amount he must enter on line 41 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,419	3,054	3,419
25,250	25,300	3,426	3,061	3,426
25,300	25,350	3,434	3,069	3,434
25,350	25,400	3,441	3,076	3,441

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
0	5	0	0	0	1,300	1,325	131	131	131	2,700	2,725	271	271	271
5	15	1	1	1	1,325	1,350	134	134	134	2,725	2,750	274	274	274
15	25	2	2	2	1,350	1,375	136	136	136	2,750	2,775	276	276	276
25	50	4	4	4	1,375	1,400	139	139	139	2,775	2,800	279	279	279
50	75	6	6	6	1,400	1,425	141	141	141	2,800	2,825	281	281	281
75	100	9	9	9	1,425	1,450	144	144	144	2,825	2,850	284	284	284
100	125	11	11	11	1,450	1,475	146	146	146	2,850	2,875	286	286	286
125	150	14	14	14	1,475	1,500	149	149	149	2,875	2,900	289	289	289
150	175	16	16	16	1,500	1,525	151	151	151	2,900	2,925	291	291	291
175	200	19	19	19	1,525	1,550	154	154	154	2,925	2,950	294	294	294
200	225	21	21	21	1,550	1,575	156	156	156	2,950	2,975	296	296	296
225	250	24	24	24	1,575	1,600	159	159	159	2,975	3,000	299	299	299
250	275	26	26	26	1,600	1,625	161	161	161	3,000				
275	300	29	29	29	1,625	1,650	164	164	164	3,000	3,050	303	303	303
300	325	31	31	31	1,650	1,675	166	166	166	3,050	3,100	308	308	308
325	350	34	34	34	1,675	1,700	169	169	169	3,100	3,150	313	313	313
350	375	36	36	36	1,700	1,725	171	171	171	3,150	3,200	318	318	318
375	400	39	39	39	1,725	1,750	174	174	174	3,200	3,250	323	323	323
400	425	41	41	41	1,750	1,775	176	176	176	3,250	3,300	328	328	328
425	450	44	44	44	1,775	1,800	179	179	179	3,300	3,350	333	333	333
450	475	46	46	46	1,800	1,825	181	181	181	3,350	3,400	338	338	338
475	500	49	49	49	1,825	1,850	184	184	184	3,400	3,450	343	343	343
500	525	51	51	51	1,850	1,875	186	186	186	3,450	3,500	348	348	348
525	550	54	54	54	1,875	1,900	189	189	189	3,500	3,550	353	353	353
550	575	56	56	56	1,900	1,925	191	191	191	3,550	3,600	358	358	358
575	600	59	59	59	1,925	1,950	194	194	194	3,600	3,650	363	363	363
600	625	61	61	61	1,950	1,975	196	196	196	3,650	3,700	368	368	368
625	650	64	64	64	1,975	2,000	199	199	199	3,700	3,750	373	373	373
650	675	66	66	66	2,000			3,750	3,800	378	378	378		
675	700	69	69	69	2,000	2,025	201	201	201	3,800	3,850	383	383	383
700	725	71	71	71	2,025	2,050	204	204	204	3,850	3,900	388	388	388
725	750	74	74	74	2,050	2,075	206	206	206	3,900	3,950	393	393	393
750	775	76	76	76	2,075	2,100	209	209	209	3,950	4,000	398	398	398
775	800	79	79	79	2,100	2,125	211	211	211	4,000				
800	825	81	81	81	2,125	2,150	214	214	214	4,000	4,050	403	403	403
825	850	84	84	84	2,150	2,175	216	216	216	4,050	4,100	408	408	408
850	875	86	86	86	2,175	2,200	219	219	219	4,100	4,150	413	413	413
875	900	89	89	89	2,200	2,225	221	221	221	4,150	4,200	418	418	418
900	925	91	91	91	2,225	2,250	224	224	224	4,200	4,250	423	423	423
925	950	94	94	94	2,250	2,275	226	226	226	4,250	4,300	428	428	428
950	975	96	96	96	2,275	2,300	229	229	229	4,300	4,350	433	433	433
975	1,000	99	99	99	2,300	2,325	231	231	231	4,350	4,400	438	438	438
1,000		2,325	2,350	234	234	234	4,400	4,450	443	443	443			
1,000	1,025	2,350	2,375	236	236	236	4,450	4,500	448	448	448			
1,025	1,050	2,375	2,400	239	239	239	4,500	4,550	453	453	453			
1,050	1,075	2,400	2,425	241	241	241	4,550	4,600	458	458	458			
1,075	1,100	2,425	2,450	244	244	244	4,600	4,650	463	463	463			
1,100	1,125	2,450	2,475	246	246	246	4,650	4,700	468	468	468			
1,125	1,150	2,475	2,500	249	249	249	4,700	4,750	473	473	473			
1,150	1,175	2,500	2,525	251	251	251	4,750	4,800	478	478	478			
1,175	1,200	2,525	2,550	254	254	254	4,800	4,850	483	483	483			
1,200	1,225	2,550	2,575	256	256	256	4,850	4,900	488	488	488			
1,225	1,250	2,575	2,600	259	259	259	4,900	4,950	493	493	493			
1,250	1,275	2,600	2,625	261	261	261	4,950	5,000	498	498	498			
1,275	1,300	2,625	2,650	264	264	264								
		2,650	2,675	266	266	266								
		2,675	2,700	269	269	269								

(Continued on page 32)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	839	803	839	11,000	11,050	1,289	1,103	1,289
5,050	5,100	508	508	508	8,050	8,100	846	808	846	11,050	11,100	1,296	1,108	1,296
5,100	5,150	513	513	513	8,100	8,150	854	813	854	11,100	11,150	1,304	1,113	1,304
5,150	5,200	518	518	518	8,150	8,200	861	818	861	11,150	11,200	1,311	1,118	1,311
5,200	5,250	523	523	523	8,200	8,250	869	823	869	11,200	11,250	1,319	1,123	1,319
5,250	5,300	528	528	528	8,250	8,300	876	828	876	11,250	11,300	1,326	1,128	1,326
5,300	5,350	533	533	533	8,300	8,350	884	833	884	11,300	11,350	1,334	1,133	1,334
5,350	5,400	538	538	538	8,350	8,400	891	838	891	11,350	11,400	1,341	1,138	1,341
5,400	5,450	543	543	543	8,400	8,450	899	843	899	11,400	11,450	1,349	1,143	1,349
5,450	5,500	548	548	548	8,450	8,500	906	848	906	11,450	11,500	1,356	1,148	1,356
5,500	5,550	553	553	553	8,500	8,550	914	853	914	11,500	11,550	1,364	1,153	1,364
5,550	5,600	558	558	558	8,550	8,600	921	858	921	11,550	11,600	1,371	1,158	1,371
5,600	5,650	563	563	563	8,600	8,650	929	863	929	11,600	11,650	1,379	1,163	1,379
5,650	5,700	568	568	568	8,650	8,700	936	868	936	11,650	11,700	1,386	1,168	1,386
5,700	5,750	573	573	573	8,700	8,750	944	873	944	11,700	11,750	1,394	1,173	1,394
5,750	5,800	578	578	578	8,750	8,800	951	878	951	11,750	11,800	1,401	1,178	1,401
5,800	5,850	583	583	583	8,800	8,850	959	883	959	11,800	11,850	1,409	1,183	1,409
5,850	5,900	588	588	588	8,850	8,900	966	888	966	11,850	11,900	1,416	1,188	1,416
5,900	5,950	593	593	593	8,900	8,950	974	893	974	11,900	11,950	1,424	1,193	1,424
5,950	6,000	598	598	598	8,950	9,000	981	898	981	11,950	12,000	1,431	1,198	1,431
6,000					9,000					12,000				
6,000	6,050	603	603	603	9,000	9,050	989	903	989	12,000	12,050	1,439	1,203	1,439
6,050	6,100	608	608	608	9,050	9,100	996	908	996	12,050	12,100	1,446	1,208	1,446
6,100	6,150	613	613	613	9,100	9,150	1,004	913	1,004	12,100	12,150	1,454	1,213	1,454
6,150	6,200	618	618	618	9,150	9,200	1,011	918	1,011	12,150	12,200	1,461	1,218	1,461
6,200	6,250	623	623	623	9,200	9,250	1,019	923	1,019	12,200	12,250	1,469	1,223	1,469
6,250	6,300	628	628	628	9,250	9,300	1,026	928	1,026	12,250	12,300	1,476	1,228	1,476
6,300	6,350	633	633	633	9,300	9,350	1,034	933	1,034	12,300	12,350	1,484	1,233	1,484
6,350	6,400	638	638	638	9,350	9,400	1,041	938	1,041	12,350	12,400	1,491	1,238	1,491
6,400	6,450	643	643	643	9,400	9,450	1,049	943	1,049	12,400	12,450	1,499	1,243	1,499
6,450	6,500	648	648	648	9,450	9,500	1,056	948	1,056	12,450	12,500	1,506	1,248	1,506
6,500	6,550	653	653	653	9,500	9,550	1,064	953	1,064	12,500	12,550	1,514	1,253	1,514
6,550	6,600	658	658	658	9,550	9,600	1,071	958	1,071	12,550	12,600	1,521	1,258	1,521
6,600	6,650	663	663	663	9,600	9,650	1,079	963	1,079	12,600	12,650	1,529	1,263	1,529
6,650	6,700	668	668	668	9,650	9,700	1,086	968	1,086	12,650	12,700	1,536	1,268	1,536
6,700	6,750	673	673	673	9,700	9,750	1,094	973	1,094	12,700	12,750	1,544	1,273	1,544
6,750	6,800	678	678	678	9,750	9,800	1,101	978	1,101	12,750	12,800	1,551	1,278	1,551
6,800	6,850	683	683	683	9,800	9,850	1,109	983	1,109	12,800	12,850	1,559	1,283	1,559
6,850	6,900	688	688	688	9,850	9,900	1,116	988	1,116	12,850	12,900	1,566	1,288	1,566
6,900	6,950	693	693	693	9,900	9,950	1,124	993	1,124	12,900	12,950	1,574	1,293	1,574
6,950	7,000	698	698	698	9,950	10,000	1,131	998	1,131	12,950	13,000	1,581	1,298	1,581
7,000					10,000					13,000				
7,000	7,050	703	703	703	10,000	10,050	1,139	1,003	1,139	13,000	13,050	1,589	1,303	1,589
7,050	7,100	708	708	708	10,050	10,100	1,146	1,008	1,146	13,050	13,100	1,596	1,308	1,596
7,100	7,150	713	713	713	10,100	10,150	1,154	1,013	1,154	13,100	13,150	1,604	1,313	1,604
7,150	7,200	718	718	718	10,150	10,200	1,161	1,018	1,161	13,150	13,200	1,611	1,318	1,611
7,200	7,250	723	723	723	10,200	10,250	1,169	1,023	1,169	13,200	13,250	1,619	1,323	1,619
7,250	7,300	728	728	728	10,250	10,300	1,176	1,028	1,176	13,250	13,300	1,626	1,328	1,626
7,300	7,350	734	733	734	10,300	10,350	1,184	1,033	1,184	13,300	13,350	1,634	1,333	1,634
7,350	7,400	741	738	741	10,350	10,400	1,191	1,038	1,191	13,350	13,400	1,641	1,338	1,641
7,400	7,450	749	743	749	10,400	10,450	1,199	1,043	1,199	13,400	13,450	1,649	1,343	1,649
7,450	7,500	756	748	756	10,450	10,500	1,206	1,048	1,206	13,450	13,500	1,656	1,348	1,656
7,500	7,550	764	753	764	10,500	10,550	1,214	1,053	1,214	13,500	13,550	1,664	1,353	1,664
7,550	7,600	771	758	771	10,550	10,600	1,221	1,058	1,221	13,550	13,600	1,671	1,358	1,671
7,600	7,650	779	763	779	10,600	10,650	1,229	1,063	1,229	13,600	13,650	1,679	1,363	1,679
7,650	7,700	786	768	786	10,650	10,700	1,236	1,068	1,236	13,650	13,700	1,686	1,368	1,686
7,700	7,750	794	773	794	10,700	10,750	1,244	1,073	1,244	13,700	13,750	1,694	1,373	1,694
7,750	7,800	801	778	801	10,750	10,800	1,251	1,078	1,251	13,750	13,800	1,701	1,378	1,701
7,800	7,850	809	783	809	10,800	10,850	1,259	1,083	1,259	13,800	13,850	1,709	1,383	1,709
7,850	7,900	816	788	816	10,850	10,900	1,266	1,088	1,266	13,850	13,900	1,716	1,388	1,716
7,900	7,950	824	793	824	10,900	10,950	1,274	1,093	1,274	13,900	13,950	1,724	1,393	1,724
7,950	8,000	831	798	831	10,950	11,000	1,281	1,098	1,281	13,950	14,000	1,731	1,398	1,731

(Continued on page 33)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
14,000					17,000					20,000				
14,000	14,050	1,739	1,403	1,739	17,000	17,050	2,189	1,824	2,189	20,000	20,050	2,639	2,274	2,639
14,050	14,100	1,746	1,408	1,746	17,050	17,100	2,196	1,831	2,196	20,050	20,100	2,646	2,281	2,646
14,100	14,150	1,754	1,413	1,754	17,100	17,150	2,204	1,839	2,204	20,100	20,150	2,654	2,289	2,654
14,150	14,200	1,761	1,418	1,761	17,150	17,200	2,211	1,846	2,211	20,150	20,200	2,661	2,296	2,661
14,200	14,250	1,769	1,423	1,769	17,200	17,250	2,219	1,854	2,219	20,200	20,250	2,669	2,304	2,669
14,250	14,300	1,776	1,428	1,776	17,250	17,300	2,226	1,861	2,226	20,250	20,300	2,676	2,311	2,676
14,300	14,350	1,784	1,433	1,784	17,300	17,350	2,234	1,869	2,234	20,300	20,350	2,684	2,319	2,684
14,350	14,400	1,791	1,438	1,791	17,350	17,400	2,241	1,876	2,241	20,350	20,400	2,691	2,326	2,691
14,400	14,450	1,799	1,443	1,799	17,400	17,450	2,249	1,884	2,249	20,400	20,450	2,699	2,334	2,699
14,450	14,500	1,806	1,448	1,806	17,450	17,500	2,256	1,891	2,256	20,450	20,500	2,706	2,341	2,706
14,500	14,550	1,814	1,453	1,814	17,500	17,550	2,264	1,899	2,264	20,500	20,550	2,714	2,349	2,714
14,550	14,600	1,821	1,458	1,821	17,550	17,600	2,271	1,906	2,271	20,550	20,600	2,721	2,356	2,721
14,600	14,650	1,829	1,464	1,829	17,600	17,650	2,279	1,914	2,279	20,600	20,650	2,729	2,364	2,729
14,650	14,700	1,836	1,471	1,836	17,650	17,700	2,286	1,921	2,286	20,650	20,700	2,736	2,371	2,736
14,700	14,750	1,844	1,479	1,844	17,700	17,750	2,294	1,929	2,294	20,700	20,750	2,744	2,379	2,744
14,750	14,800	1,851	1,486	1,851	17,750	17,800	2,301	1,936	2,301	20,750	20,800	2,751	2,386	2,751
14,800	14,850	1,859	1,494	1,859	17,800	17,850	2,309	1,944	2,309	20,800	20,850	2,759	2,394	2,759
14,850	14,900	1,866	1,501	1,866	17,850	17,900	2,316	1,951	2,316	20,850	20,900	2,766	2,401	2,766
14,900	14,950	1,874	1,509	1,874	17,900	17,950	2,324	1,959	2,324	20,900	20,950	2,774	2,409	2,774
14,950	15,000	1,881	1,516	1,881	17,950	18,000	2,331	1,966	2,331	20,950	21,000	2,781	2,416	2,781
15,000					18,000					21,000				
15,000	15,050	1,889	1,524	1,889	18,000	18,050	2,339	1,974	2,339	21,000	21,050	2,789	2,424	2,789
15,050	15,100	1,896	1,531	1,896	18,050	18,100	2,346	1,981	2,346	21,050	21,100	2,796	2,431	2,796
15,100	15,150	1,904	1,539	1,904	18,100	18,150	2,354	1,989	2,354	21,100	21,150	2,804	2,439	2,804
15,150	15,200	1,911	1,546	1,911	18,150	18,200	2,361	1,996	2,361	21,150	21,200	2,811	2,446	2,811
15,200	15,250	1,919	1,554	1,919	18,200	18,250	2,369	2,004	2,369	21,200	21,250	2,819	2,454	2,819
15,250	15,300	1,926	1,561	1,926	18,250	18,300	2,376	2,011	2,376	21,250	21,300	2,826	2,461	2,826
15,300	15,350	1,934	1,569	1,934	18,300	18,350	2,384	2,019	2,384	21,300	21,350	2,834	2,469	2,834
15,350	15,400	1,941	1,576	1,941	18,350	18,400	2,391	2,026	2,391	21,350	21,400	2,841	2,476	2,841
15,400	15,450	1,949	1,584	1,949	18,400	18,450	2,399	2,034	2,399	21,400	21,450	2,849	2,484	2,849
15,450	15,500	1,956	1,591	1,956	18,450	18,500	2,406	2,041	2,406	21,450	21,500	2,856	2,491	2,856
15,500	15,550	1,964	1,599	1,964	18,500	18,550	2,414	2,049	2,414	21,500	21,550	2,864	2,499	2,864
15,550	15,600	1,971	1,606	1,971	18,550	18,600	2,421	2,056	2,421	21,550	21,600	2,871	2,506	2,871
15,600	15,650	1,979	1,614	1,979	18,600	18,650	2,429	2,064	2,429	21,600	21,650	2,879	2,514	2,879
15,650	15,700	1,986	1,621	1,986	18,650	18,700	2,436	2,071	2,436	21,650	21,700	2,886	2,521	2,886
15,700	15,750	1,994	1,629	1,994	18,700	18,750	2,444	2,079	2,444	21,700	21,750	2,894	2,529	2,894
15,750	15,800	2,001	1,636	2,001	18,750	18,800	2,451	2,086	2,451	21,750	21,800	2,901	2,536	2,901
15,800	15,850	2,009	1,644	2,009	18,800	18,850	2,459	2,094	2,459	21,800	21,850	2,909	2,544	2,909
15,850	15,900	2,016	1,651	2,016	18,850	18,900	2,466	2,101	2,466	21,850	21,900	2,916	2,551	2,916
15,900	15,950	2,024	1,659	2,024	18,900	18,950	2,474	2,109	2,474	21,900	21,950	2,924	2,559	2,924
15,950	16,000	2,031	1,666	2,031	18,950	19,000	2,481	2,116	2,481	21,950	22,000	2,931	2,566	2,931
16,000					19,000					22,000				
16,000	16,050	2,039	1,674	2,039	19,000	19,050	2,489	2,124	2,489	22,000	22,050	2,939	2,574	2,939
16,050	16,100	2,046	1,681	2,046	19,050	19,100	2,496	2,131	2,496	22,050	22,100	2,946	2,581	2,946
16,100	16,150	2,054	1,689	2,054	19,100	19,150	2,504	2,139	2,504	22,100	22,150	2,954	2,589	2,954
16,150	16,200	2,061	1,696	2,061	19,150	19,200	2,511	2,146	2,511	22,150	22,200	2,961	2,596	2,961
16,200	16,250	2,069	1,704	2,069	19,200	19,250	2,519	2,154	2,519	22,200	22,250	2,969	2,604	2,969
16,250	16,300	2,076	1,711	2,076	19,250	19,300	2,526	2,161	2,526	22,250	22,300	2,976	2,611	2,976
16,300	16,350	2,084	1,719	2,084	19,300	19,350	2,534	2,169	2,534	22,300	22,350	2,984	2,619	2,984
16,350	16,400	2,091	1,726	2,091	19,350	19,400	2,541	2,176	2,541	22,350	22,400	2,991	2,626	2,991
16,400	16,450	2,099	1,734	2,099	19,400	19,450	2,549	2,184	2,549	22,400	22,450	2,999	2,634	2,999
16,450	16,500	2,106	1,741	2,106	19,450	19,500	2,556	2,191	2,556	22,450	22,500	3,006	2,641	3,006
16,500	16,550	2,114	1,749	2,114	19,500	19,550	2,564	2,199	2,564	22,500	22,550	3,014	2,649	3,014
16,550	16,600	2,121	1,756	2,121	19,550	19,600	2,571	2,206	2,571	22,550	22,600	3,021	2,656	3,021
16,600	16,650	2,129	1,764	2,129	19,600	19,650	2,579	2,214	2,579	22,600	22,650	3,029	2,664	3,029
16,650	16,700	2,136	1,771	2,136	19,650	19,700	2,586	2,221	2,586	22,650	22,700	3,036	2,671	3,036
16,700	16,750	2,144	1,779	2,144	19,700	19,750	2,594	2,229	2,594	22,700	22,750	3,044	2,679	3,044
16,750	16,800	2,151	1,786	2,151	19,750	19,800	2,601	2,236	2,601	22,750	22,800	3,051	2,686	3,051
16,800	16,850	2,159	1,794	2,159	19,800	19,850	2,609	2,244	2,609	22,800	22,850	3,059	2,694	3,059
16,850	16,900	2,166	1,801	2,166	19,850	19,900	2,616	2,251	2,616	22,850	22,900	3,066	2,701	3,066
16,900	16,950	2,174	1,809	2,174	19,900	19,950	2,624	2,259	2,624	22,900	22,950	3,074	2,709	3,074
16,950	17,000	2,181	1,816	2,181	19,950	20,000	2,631	2,266	2,631	22,950	23,000	3,081	2,716	3,081

(Continued on page 34)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,089	2,724	3,089	26,000	26,050	3,539	3,174	3,539	29,000	29,050	3,989	3,624	3,989
23,050	23,100	3,096	2,731	3,096	26,050	26,100	3,546	3,181	3,546	29,050	29,100	3,996	3,631	3,996
23,100	23,150	3,104	2,739	3,104	26,100	26,150	3,554	3,189	3,554	29,100	29,150	4,004	3,639	4,004
23,150	23,200	3,111	2,746	3,111	26,150	26,200	3,561	3,196	3,561	29,150	29,200	4,011	3,646	4,011
23,200	23,250	3,119	2,754	3,119	26,200	26,250	3,569	3,204	3,569	29,200	29,250	4,019	3,654	4,019
23,250	23,300	3,126	2,761	3,126	26,250	26,300	3,576	3,211	3,576	29,250	29,300	4,026	3,661	4,026
23,300	23,350	3,134	2,769	3,134	26,300	26,350	3,584	3,219	3,584	29,300	29,350	4,034	3,669	4,034
23,350	23,400	3,141	2,776	3,141	26,350	26,400	3,591	3,226	3,591	29,350	29,400	4,041	3,676	4,041
23,400	23,450	3,149	2,784	3,149	26,400	26,450	3,599	3,234	3,599	29,400	29,450	4,049	3,684	4,049
23,450	23,500	3,156	2,791	3,156	26,450	26,500	3,606	3,241	3,606	29,450	29,500	4,056	3,691	4,056
23,500	23,550	3,164	2,799	3,164	26,500	26,550	3,614	3,249	3,614	29,500	29,550	4,064	3,699	4,064
23,550	23,600	3,171	2,806	3,171	26,550	26,600	3,621	3,256	3,621	29,550	29,600	4,071	3,706	4,071
23,600	23,650	3,179	2,814	3,179	26,600	26,650	3,629	3,264	3,629	29,600	29,650	4,079	3,714	4,079
23,650	23,700	3,186	2,821	3,186	26,650	26,700	3,636	3,271	3,636	29,650	29,700	4,086	3,721	4,086
23,700	23,750	3,194	2,829	3,194	26,700	26,750	3,644	3,279	3,644	29,700	29,750	4,096	3,729	4,096
23,750	23,800	3,201	2,836	3,201	26,750	26,800	3,651	3,286	3,651	29,750	29,800	4,109	3,736	4,109
23,800	23,850	3,209	2,844	3,209	26,800	26,850	3,659	3,294	3,659	29,800	29,850	4,121	3,744	4,121
23,850	23,900	3,216	2,851	3,216	26,850	26,900	3,666	3,301	3,666	29,850	29,900	4,134	3,751	4,134
23,900	23,950	3,224	2,859	3,224	26,900	26,950	3,674	3,309	3,674	29,900	29,950	4,146	3,759	4,146
23,950	24,000	3,231	2,866	3,231	26,950	27,000	3,681	3,316	3,681	29,950	30,000	4,159	3,766	4,159
24,000					27,000					30,000				
24,000	24,050	3,239	2,874	3,239	27,000	27,050	3,689	3,324	3,689	30,000	30,050	4,171	3,774	4,171
24,050	24,100	3,246	2,881	3,246	27,050	27,100	3,696	3,331	3,696	30,050	30,100	4,184	3,781	4,184
24,100	24,150	3,254	2,889	3,254	27,100	27,150	3,704	3,339	3,704	30,100	30,150	4,196	3,789	4,196
24,150	24,200	3,261	2,896	3,261	27,150	27,200	3,711	3,346	3,711	30,150	30,200	4,209	3,796	4,209
24,200	24,250	3,269	2,904	3,269	27,200	27,250	3,719	3,354	3,719	30,200	30,250	4,221	3,804	4,221
24,250	24,300	3,276	2,911	3,276	27,250	27,300	3,726	3,361	3,726	30,250	30,300	4,234	3,811	4,234
24,300	24,350	3,284	2,919	3,284	27,300	27,350	3,734	3,369	3,734	30,300	30,350	4,246	3,819	4,246
24,350	24,400	3,291	2,926	3,291	27,350	27,400	3,741	3,376	3,741	30,350	30,400	4,259	3,826	4,259
24,400	24,450	3,299	2,934	3,299	27,400	27,450	3,749	3,384	3,749	30,400	30,450	4,271	3,834	4,271
24,450	24,500	3,306	2,941	3,306	27,450	27,500	3,756	3,391	3,756	30,450	30,500	4,284	3,841	4,284
24,500	24,550	3,314	2,949	3,314	27,500	27,550	3,764	3,399	3,764	30,500	30,550	4,296	3,849	4,296
24,550	24,600	3,321	2,956	3,321	27,550	27,600	3,771	3,406	3,771	30,550	30,600	4,309	3,856	4,309
24,600	24,650	3,329	2,964	3,329	27,600	27,650	3,779	3,414	3,779	30,600	30,650	4,321	3,864	4,321
24,650	24,700	3,336	2,971	3,336	27,650	27,700	3,786	3,421	3,786	30,650	30,700	4,334	3,871	4,334
24,700	24,750	3,344	2,979	3,344	27,700	27,750	3,794	3,429	3,794	30,700	30,750	4,346	3,879	4,346
24,750	24,800	3,351	2,986	3,351	27,750	27,800	3,801	3,436	3,801	30,750	30,800	4,359	3,886	4,359
24,800	24,850	3,359	2,994	3,359	27,800	27,850	3,809	3,444	3,809	30,800	30,850	4,371	3,894	4,371
24,850	24,900	3,366	3,001	3,366	27,850	27,900	3,816	3,451	3,816	30,850	30,900	4,384	3,901	4,384
24,900	24,950	3,374	3,009	3,374	27,900	27,950	3,824	3,459	3,824	30,900	30,950	4,396	3,909	4,396
24,950	25,000	3,381	3,016	3,381	27,950	28,000	3,831	3,466	3,831	30,950	31,000	4,409	3,916	4,409
25,000					28,000					31,000				
25,000	25,050	3,389	3,024	3,389	28,000	28,050	3,839	3,474	3,839	31,000	31,050	4,421	3,924	4,421
25,050	25,100	3,396	3,031	3,396	28,050	28,100	3,846	3,481	3,846	31,050	31,100	4,434	3,931	4,434
25,100	25,150	3,404	3,039	3,404	28,100	28,150	3,854	3,489	3,854	31,100	31,150	4,446	3,939	4,446
25,150	25,200	3,411	3,046	3,411	28,150	28,200	3,861	3,496	3,861	31,150	31,200	4,459	3,946	4,459
25,200	25,250	3,419	3,054	3,419	28,200	28,250	3,869	3,504	3,869	31,200	31,250	4,471	3,954	4,471
25,250	25,300	3,426	3,061	3,426	28,250	28,300	3,876	3,511	3,876	31,250	31,300	4,484	3,961	4,484
25,300	25,350	3,434	3,069	3,434	28,300	28,350	3,884	3,519	3,884	31,300	31,350	4,496	3,969	4,496
25,350	25,400	3,441	3,076	3,441	28,350	28,400	3,891	3,526	3,891	31,350	31,400	4,509	3,976	4,509
25,400	25,450	3,449	3,084	3,449	28,400	28,450	3,899	3,534	3,899	31,400	31,450	4,521	3,984	4,521
25,450	25,500	3,456	3,091	3,456	28,450	28,500	3,906	3,541	3,906	31,450	31,500	4,534	3,991	4,534
25,500	25,550	3,464	3,099	3,464	28,500	28,550	3,914	3,549	3,914	31,500	31,550	4,546	3,999	4,546
25,550	25,600	3,471	3,106	3,471	28,550	28,600	3,921	3,556	3,921	31,550	31,600	4,559	4,006	4,559
25,600	25,650	3,479	3,114	3,479	28,600	28,650	3,929	3,564	3,929	31,600	31,650	4,571	4,014	4,571
25,650	25,700	3,486	3,121	3,486	28,650	28,700	3,936	3,571	3,936	31,650	31,700	4,584	4,021	4,584
25,700	25,750	3,494	3,129	3,494	28,700	28,750	3,944	3,579	3,944	31,700	31,750	4,596	4,029	4,596
25,750	25,800	3,501	3,136	3,501	28,750	28,800	3,951	3,586	3,951	31,750	31,800	4,609	4,036	4,609
25,800	25,850	3,509	3,144	3,509	28,800	28,850	3,959	3,594	3,959	31,800	31,850	4,621	4,044	4,621
25,850	25,900	3,516	3,151	3,516	28,850	28,900	3,966	3,601	3,966	31,850	31,900	4,634	4,051	4,634
25,900	25,950	3,524	3,159	3,524	28,900	28,950	3,974	3,609	3,974	31,900	31,950	4,646	4,059	4,646
25,950	26,000	3,531	3,166	3,531	28,950	29,000	3,981	3,616	3,981	31,950	32,000	4,659	4,066	4,659

(Continued on page 35)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	4,671	4,074	4,671	35,000	35,050	5,421	4,524	5,421	38,000	38,050	6,171	4,974	6,171
32,050	32,100	4,684	4,081	4,684	35,050	35,100	5,434	4,531	5,434	38,050	38,100	6,184	4,981	6,184
32,100	32,150	4,696	4,089	4,696	35,100	35,150	5,446	4,539	5,446	38,100	38,150	6,196	4,989	6,196
32,150	32,200	4,709	4,096	4,709	35,150	35,200	5,459	4,546	5,459	38,150	38,200	6,209	4,996	6,209
32,200	32,250	4,721	4,104	4,721	35,200	35,250	5,471	4,554	5,471	38,200	38,250	6,221	5,004	6,221
32,250	32,300	4,734	4,111	4,734	35,250	35,300	5,484	4,561	5,484	38,250	38,300	6,234	5,011	6,234
32,300	32,350	4,746	4,119	4,746	35,300	35,350	5,496	4,569	5,496	38,300	38,350	6,246	5,019	6,246
32,350	32,400	4,759	4,126	4,759	35,350	35,400	5,509	4,576	5,509	38,350	38,400	6,259	5,026	6,259
32,400	32,450	4,771	4,134	4,771	35,400	35,450	5,521	4,584	5,521	38,400	38,450	6,271	5,034	6,271
32,450	32,500	4,784	4,141	4,784	35,450	35,500	5,534	4,591	5,534	38,450	38,500	6,284	5,041	6,284
32,500	32,550	4,796	4,149	4,796	35,500	35,550	5,546	4,599	5,546	38,500	38,550	6,296	5,049	6,296
32,550	32,600	4,809	4,156	4,809	35,550	35,600	5,559	4,606	5,559	38,550	38,600	6,309	5,056	6,309
32,600	32,650	4,821	4,164	4,821	35,600	35,650	5,571	4,614	5,571	38,600	38,650	6,321	5,064	6,321
32,650	32,700	4,834	4,171	4,834	35,650	35,700	5,584	4,621	5,584	38,650	38,700	6,334	5,071	6,334
32,700	32,750	4,846	4,179	4,846	35,700	35,750	5,596	4,629	5,596	38,700	38,750	6,346	5,079	6,346
32,750	32,800	4,859	4,186	4,859	35,750	35,800	5,609	4,636	5,609	38,750	38,800	6,359	5,086	6,359
32,800	32,850	4,871	4,194	4,871	35,800	35,850	5,621	4,644	5,621	38,800	38,850	6,371	5,094	6,371
32,850	32,900	4,884	4,201	4,884	35,850	35,900	5,634	4,651	5,634	38,850	38,900	6,384	5,101	6,384
32,900	32,950	4,896	4,209	4,896	35,900	35,950	5,646	4,659	5,646	38,900	38,950	6,396	5,109	6,396
32,950	33,000	4,909	4,216	4,909	35,950	36,000	5,659	4,666	5,659	38,950	39,000	6,409	5,116	6,409
33,000					36,000					39,000				
33,000	33,050	4,921	4,224	4,921	36,000	36,050	5,671	4,674	5,671	39,000	39,050	6,421	5,124	6,421
33,050	33,100	4,934	4,231	4,934	36,050	36,100	5,684	4,681	5,684	39,050	39,100	6,434	5,131	6,434
33,100	33,150	4,946	4,239	4,946	36,100	36,150	5,696	4,689	5,696	39,100	39,150	6,446	5,139	6,446
33,150	33,200	4,959	4,246	4,959	36,150	36,200	5,709	4,696	5,709	39,150	39,200	6,459	5,146	6,459
33,200	33,250	4,971	4,254	4,971	36,200	36,250	5,721	4,704	5,721	39,200	39,250	6,471	5,154	6,471
33,250	33,300	4,984	4,261	4,984	36,250	36,300	5,734	4,711	5,734	39,250	39,300	6,484	5,161	6,484
33,300	33,350	4,996	4,269	4,996	36,300	36,350	5,746	4,719	5,746	39,300	39,350	6,496	5,169	6,496
33,350	33,400	5,009	4,276	5,009	36,350	36,400	5,759	4,726	5,759	39,350	39,400	6,509	5,176	6,509
33,400	33,450	5,021	4,284	5,021	36,400	36,450	5,771	4,734	5,771	39,400	39,450	6,521	5,184	6,521
33,450	33,500	5,034	4,291	5,034	36,450	36,500	5,784	4,741	5,784	39,450	39,500	6,534	5,191	6,534
33,500	33,550	5,046	4,299	5,046	36,500	36,550	5,796	4,749	5,796	39,500	39,550	6,546	5,199	6,546
33,550	33,600	5,059	4,306	5,059	36,550	36,600	5,809	4,756	5,809	39,550	39,600	6,559	5,206	6,559
33,600	33,650	5,071	4,314	5,071	36,600	36,650	5,821	4,764	5,821	39,600	39,650	6,571	5,214	6,571
33,650	33,700	5,084	4,321	5,084	36,650	36,700	5,834	4,771	5,834	39,650	39,700	6,584	5,221	6,584
33,700	33,750	5,096	4,329	5,096	36,700	36,750	5,846	4,779	5,846	39,700	39,750	6,596	5,229	6,596
33,750	33,800	5,109	4,336	5,109	36,750	36,800	5,859	4,786	5,859	39,750	39,800	6,609	5,236	6,609
33,800	33,850	5,121	4,344	5,121	36,800	36,850	5,871	4,794	5,871	39,800	39,850	6,621	5,244	6,621
33,850	33,900	5,134	4,351	5,134	36,850	36,900	5,884	4,801	5,884	39,850	39,900	6,634	5,251	6,634
33,900	33,950	5,146	4,359	5,146	36,900	36,950	5,896	4,809	5,896	39,900	39,950	6,646	5,259	6,646
33,950	34,000	5,159	4,366	5,159	36,950	37,000	5,909	4,816	5,909	39,950	40,000	6,659	5,266	6,659
34,000					37,000					40,000				
34,000	34,050	5,171	4,374	5,171	37,000	37,050	5,921	4,824	5,921	40,000	40,050	6,671	5,274	6,671
34,050	34,100	5,184	4,381	5,184	37,050	37,100	5,934	4,831	5,934	40,050	40,100	6,684	5,281	6,684
34,100	34,150	5,196	4,389	5,196	37,100	37,150	5,946	4,839	5,946	40,100	40,150	6,696	5,289	6,696
34,150	34,200	5,209	4,396	5,209	37,150	37,200	5,959	4,846	5,959	40,150	40,200	6,709	5,296	6,709
34,200	34,250	5,221	4,404	5,221	37,200	37,250	5,971	4,854	5,971	40,200	40,250	6,721	5,304	6,721
34,250	34,300	5,234	4,411	5,234	37,250	37,300	5,984	4,861	5,984	40,250	40,300	6,734	5,311	6,734
34,300	34,350	5,246	4,419	5,246	37,300	37,350	5,996	4,869	5,996	40,300	40,350	6,746	5,319	6,746
34,350	34,400	5,259	4,426	5,259	37,350	37,400	6,009	4,876	6,009	40,350	40,400	6,759	5,326	6,759
34,400	34,450	5,271	4,434	5,271	37,400	37,450	6,021	4,884	6,021	40,400	40,450	6,771	5,334	6,771
34,450	34,500	5,284	4,441	5,284	37,450	37,500	6,034	4,891	6,034	40,450	40,500	6,784	5,341	6,784
34,500	34,550	5,296	4,449	5,296	37,500	37,550	6,046	4,899	6,046	40,500	40,550	6,796	5,349	6,796
34,550	34,600	5,309	4,456	5,309	37,550	37,600	6,059	4,906	6,059	40,550	40,600	6,809	5,356	6,809
34,600	34,650	5,321	4,464	5,321	37,600	37,650	6,071	4,914	6,071	40,600	40,650	6,821	5,364	6,821
34,650	34,700	5,334	4,471	5,334	37,650	37,700	6,084	4,921	6,084	40,650	40,700	6,834	5,371	6,834
34,700	34,750	5,346	4,479	5,346	37,700	37,750	6,096	4,929	6,096	40,700	40,750	6,846	5,379	6,846
34,750	34,800	5,359	4,486	5,359	37,750	37,800	6,109	4,936	6,109	40,750	40,800	6,859	5,386	6,859
34,800	34,850	5,371	4,494	5,371	37,800	37,850	6,121	4,944	6,121	40,800	40,850	6,871	5,394	6,871
34,850	34,900	5,384	4,501	5,384	37,850	37,900	6,134	4,951	6,134	40,850	40,900	6,884	5,401	6,884
34,900	34,950	5,396	4,509	5,396	37,900	37,950	6,146	4,959	6,146	40,900	40,950	6,896	5,409	6,896
34,950	35,000	5,409	4,516	5,409	37,950	38,000	6,159	4,966	6,159	40,950	41,000	6,909	5,416	6,909

(Continued on page 36)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	6,921	5,424	6,921	44,000	44,050	7,671	5,874	7,671	47,000	47,050	8,421	6,324	8,421
41,050	41,100	6,934	5,431	6,934	44,050	44,100	7,684	5,881	7,684	47,050	47,100	8,434	6,331	8,434
41,100	41,150	6,946	5,439	6,946	44,100	44,150	7,696	5,889	7,696	47,100	47,150	8,446	6,339	8,446
41,150	41,200	6,959	5,446	6,959	44,150	44,200	7,709	5,896	7,709	47,150	47,200	8,459	6,346	8,459
41,200	41,250	6,971	5,454	6,971	44,200	44,250	7,721	5,904	7,721	47,200	47,250	8,471	6,354	8,471
41,250	41,300	6,984	5,461	6,984	44,250	44,300	7,734	5,911	7,734	47,250	47,300	8,484	6,361	8,484
41,300	41,350	6,996	5,469	6,996	44,300	44,350	7,746	5,919	7,746	47,300	47,350	8,496	6,369	8,496
41,350	41,400	7,009	5,476	7,009	44,350	44,400	7,759	5,926	7,759	47,350	47,400	8,509	6,376	8,509
41,400	41,450	7,021	5,484	7,021	44,400	44,450	7,771	5,934	7,771	47,400	47,450	8,521	6,384	8,521
41,450	41,500	7,034	5,491	7,034	44,450	44,500	7,784	5,941	7,784	47,450	47,500	8,534	6,391	8,534
41,500	41,550	7,046	5,499	7,046	44,500	44,550	7,796	5,949	7,796	47,500	47,550	8,546	6,399	8,546
41,550	41,600	7,059	5,506	7,059	44,550	44,600	7,809	5,956	7,809	47,550	47,600	8,559	6,406	8,559
41,600	41,650	7,071	5,514	7,071	44,600	44,650	7,821	5,964	7,821	47,600	47,650	8,571	6,414	8,571
41,650	41,700	7,084	5,521	7,084	44,650	44,700	7,834	5,971	7,834	47,650	47,700	8,584	6,421	8,584
41,700	41,750	7,096	5,529	7,096	44,700	44,750	7,846	5,979	7,846	47,700	47,750	8,596	6,429	8,596
41,750	41,800	7,109	5,536	7,109	44,750	44,800	7,859	5,986	7,859	47,750	47,800	8,609	6,436	8,609
41,800	41,850	7,121	5,544	7,121	44,800	44,850	7,871	5,994	7,871	47,800	47,850	8,621	6,444	8,621
41,850	41,900	7,134	5,551	7,134	44,850	44,900	7,884	6,001	7,884	47,850	47,900	8,634	6,451	8,634
41,900	41,950	7,146	5,559	7,146	44,900	44,950	7,896	6,009	7,896	47,900	47,950	8,646	6,459	8,646
41,950	42,000	7,159	5,566	7,159	44,950	45,000	7,909	6,016	7,909	47,950	48,000	8,659	6,466	8,659
42,000					45,000					48,000				
42,000	42,050	7,171	5,574	7,171	45,000	45,050	7,921	6,024	7,921	48,000	48,050	8,671	6,474	8,671
42,050	42,100	7,184	5,581	7,184	45,050	45,100	7,934	6,031	7,934	48,050	48,100	8,684	6,481	8,684
42,100	42,150	7,196	5,589	7,196	45,100	45,150	7,946	6,039	7,946	48,100	48,150	8,696	6,489	8,696
42,150	42,200	7,209	5,596	7,209	45,150	45,200	7,959	6,046	7,959	48,150	48,200	8,709	6,496	8,709
42,200	42,250	7,221	5,604	7,221	45,200	45,250	7,971	6,054	7,971	48,200	48,250	8,721	6,504	8,721
42,250	42,300	7,234	5,611	7,234	45,250	45,300	7,984	6,061	7,984	48,250	48,300	8,734	6,511	8,734
42,300	42,350	7,246	5,619	7,246	45,300	45,350	7,996	6,069	7,996	48,300	48,350	8,746	6,519	8,746
42,350	42,400	7,259	5,626	7,259	45,350	45,400	8,009	6,076	8,009	48,350	48,400	8,759	6,526	8,759
42,400	42,450	7,271	5,634	7,271	45,400	45,450	8,021	6,084	8,021	48,400	48,450	8,771	6,534	8,771
42,450	42,500	7,284	5,641	7,284	45,450	45,500	8,034	6,091	8,034	48,450	48,500	8,784	6,541	8,784
42,500	42,550	7,296	5,649	7,296	45,500	45,550	8,046	6,099	8,046	48,500	48,550	8,796	6,549	8,796
42,550	42,600	7,309	5,656	7,309	45,550	45,600	8,059	6,106	8,059	48,550	48,600	8,809	6,556	8,809
42,600	42,650	7,321	5,664	7,321	45,600	45,650	8,071	6,114	8,071	48,600	48,650	8,821	6,564	8,821
42,650	42,700	7,334	5,671	7,334	45,650	45,700	8,084	6,121	8,084	48,650	48,700	8,834	6,571	8,834
42,700	42,750	7,346	5,679	7,346	45,700	45,750	8,096	6,129	8,096	48,700	48,750	8,846	6,579	8,846
42,750	42,800	7,359	5,686	7,359	45,750	45,800	8,109	6,136	8,109	48,750	48,800	8,859	6,586	8,859
42,800	42,850	7,371	5,694	7,371	45,800	45,850	8,121	6,144	8,121	48,800	48,850	8,871	6,594	8,871
42,850	42,900	7,384	5,701	7,384	45,850	45,900	8,134	6,151	8,134	48,850	48,900	8,884	6,601	8,884
42,900	42,950	7,396	5,709	7,396	45,900	45,950	8,146	6,159	8,146	48,900	48,950	8,896	6,609	8,896
42,950	43,000	7,409	5,716	7,409	45,950	46,000	8,159	6,166	8,159	48,950	49,000	8,909	6,616	8,909
43,000					46,000					49,000				
43,000	43,050	7,421	5,724	7,421	46,000	46,050	8,171	6,174	8,171	49,000	49,050	8,921	6,624	8,921
43,050	43,100	7,434	5,731	7,434	46,050	46,100	8,184	6,181	8,184	49,050	49,100	8,934	6,631	8,934
43,100	43,150	7,446	5,739	7,446	46,100	46,150	8,196	6,189	8,196	49,100	49,150	8,946	6,639	8,946
43,150	43,200	7,459	5,746	7,459	46,150	46,200	8,209	6,196	8,209	49,150	49,200	8,959	6,646	8,959
43,200	43,250	7,471	5,754	7,471	46,200	46,250	8,221	6,204	8,221	49,200	49,250	8,971	6,654	8,971
43,250	43,300	7,484	5,761	7,484	46,250	46,300	8,234	6,211	8,234	49,250	49,300	8,984	6,661	8,984
43,300	43,350	7,496	5,769	7,496	46,300	46,350	8,246	6,219	8,246	49,300	49,350	8,996	6,669	8,996
43,350	43,400	7,509	5,776	7,509	46,350	46,400	8,259	6,226	8,259	49,350	49,400	9,009	6,676	9,009
43,400	43,450	7,521	5,784	7,521	46,400	46,450	8,271	6,234	8,271	49,400	49,450	9,021	6,684	9,021
43,450	43,500	7,534	5,791	7,534	46,450	46,500	8,284	6,241	8,284	49,450	49,500	9,034	6,691	9,034
43,500	43,550	7,546	5,799	7,546	46,500	46,550	8,296	6,249	8,296	49,500	49,550	9,046	6,699	9,046
43,550	43,600	7,559	5,806	7,559	46,550	46,600	8,309	6,256	8,309	49,550	49,600	9,059	6,706	9,059
43,600	43,650	7,571	5,814	7,571	46,600	46,650	8,321	6,264	8,321	49,600	49,650	9,071	6,714	9,071
43,650	43,700	7,584	5,821	7,584	46,650	46,700	8,334	6,271	8,334	49,650	49,700	9,084	6,721	9,084
43,700	43,750	7,596	5,829	7,596	46,700	46,750	8,346	6,279	8,346	49,700	49,750	9,096	6,729	9,096
43,750	43,800	7,609	5,836	7,609	46,750	46,800	8,359	6,286	8,359	49,750	49,800	9,109	6,736	9,109
43,800	43,850	7,621	5,844	7,621	46,800	46,850	8,371	6,294	8,371	49,800	49,850	9,121	6,744	9,121
43,850	43,900	7,634	5,851	7,634	46,850	46,900	8,384	6,301	8,384	49,850	49,900	9,134	6,751	9,134
43,900	43,950	7,646	5,859	7,646	46,900	46,950	8,396	6,309	8,396	49,900	49,950	9,146	6,759	9,146
43,950	44,000	7,659	5,866	7,659	46,950	47,000	8,409	6,316	8,409	49,950	50,000	9,159	6,766	9,159

(Continued on page 37)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
50,000					53,000					56,000				
50,000	50,050	9,171	6,774	9,171	53,000	53,050	9,921	7,224	9,921	56,000	56,050	10,671	7,674	10,671
50,050	50,100	9,184	6,781	9,184	53,050	53,100	9,934	7,231	9,934	56,050	56,100	10,684	7,681	10,684
50,100	50,150	9,196	6,789	9,196	53,100	53,150	9,946	7,239	9,946	56,100	56,150	10,696	7,689	10,696
50,150	50,200	9,209	6,796	9,209	53,150	53,200	9,959	7,246	9,959	56,150	56,200	10,709	7,696	10,709
50,200	50,250	9,221	6,804	9,221	53,200	53,250	9,971	7,254	9,971	56,200	56,250	10,721	7,704	10,721
50,250	50,300	9,234	6,811	9,234	53,250	53,300	9,984	7,261	9,984	56,250	56,300	10,734	7,711	10,734
50,300	50,350	9,246	6,819	9,246	53,300	53,350	9,996	7,269	9,996	56,300	56,350	10,746	7,719	10,746
50,350	50,400	9,259	6,826	9,259	53,350	53,400	10,009	7,276	10,009	56,350	56,400	10,759	7,726	10,759
50,400	50,450	9,271	6,834	9,271	53,400	53,450	10,021	7,284	10,021	56,400	56,450	10,771	7,734	10,771
50,450	50,500	9,284	6,841	9,284	53,450	53,500	10,034	7,291	10,034	56,450	56,500	10,784	7,741	10,784
50,500	50,550	9,296	6,849	9,296	53,500	53,550	10,046	7,299	10,046	56,500	56,550	10,796	7,749	10,796
50,550	50,600	9,309	6,856	9,309	53,550	53,600	10,059	7,306	10,059	56,550	56,600	10,809	7,756	10,809
50,600	50,650	9,321	6,864	9,321	53,600	53,650	10,071	7,314	10,071	56,600	56,650	10,821	7,764	10,821
50,650	50,700	9,334	6,871	9,334	53,650	53,700	10,084	7,321	10,084	56,650	56,700	10,834	7,771	10,834
50,700	50,750	9,346	6,879	9,346	53,700	53,750	10,096	7,329	10,096	56,700	56,750	10,846	7,779	10,846
50,750	50,800	9,359	6,886	9,359	53,750	53,800	10,109	7,336	10,109	56,750	56,800	10,859	7,786	10,859
50,800	50,850	9,371	6,894	9,371	53,800	53,850	10,121	7,344	10,121	56,800	56,850	10,871	7,794	10,871
50,850	50,900	9,384	6,901	9,384	53,850	53,900	10,134	7,351	10,134	56,850	56,900	10,884	7,801	10,884
50,900	50,950	9,396	6,909	9,396	53,900	53,950	10,146	7,359	10,146	56,900	56,950	10,896	7,809	10,896
50,950	51,000	9,409	6,916	9,409	53,950	54,000	10,159	7,366	10,159	56,950	57,000	10,909	7,816	10,909
51,000					54,000					57,000				
51,000	51,050	9,421	6,924	9,421	54,000	54,050	10,171	7,374	10,171	57,000	57,050	10,921	7,824	10,921
51,050	51,100	9,434	6,931	9,434	54,050	54,100	10,184	7,381	10,184	57,050	57,100	10,934	7,831	10,934
51,100	51,150	9,446	6,939	9,446	54,100	54,150	10,196	7,389	10,196	57,100	57,150	10,946	7,839	10,946
51,150	51,200	9,459	6,946	9,459	54,150	54,200	10,209	7,396	10,209	57,150	57,200	10,959	7,846	10,959
51,200	51,250	9,471	6,954	9,471	54,200	54,250	10,221	7,404	10,221	57,200	57,250	10,971	7,854	10,971
51,250	51,300	9,484	6,961	9,484	54,250	54,300	10,234	7,411	10,234	57,250	57,300	10,984	7,861	10,984
51,300	51,350	9,496	6,969	9,496	54,300	54,350	10,246	7,419	10,246	57,300	57,350	10,996	7,869	10,996
51,350	51,400	9,509	6,976	9,509	54,350	54,400	10,259	7,426	10,259	57,350	57,400	11,009	7,876	11,009
51,400	51,450	9,521	6,984	9,521	54,400	54,450	10,271	7,434	10,271	57,400	57,450	11,021	7,884	11,021
51,450	51,500	9,534	6,991	9,534	54,450	54,500	10,284	7,441	10,284	57,450	57,500	11,034	7,891	11,034
51,500	51,550	9,546	6,999	9,546	54,500	54,550	10,296	7,449	10,296	57,500	57,550	11,046	7,899	11,046
51,550	51,600	9,559	7,006	9,559	54,550	54,600	10,309	7,456	10,309	57,550	57,600	11,059	7,906	11,059
51,600	51,650	9,571	7,014	9,571	54,600	54,650	10,321	7,464	10,321	57,600	57,650	11,071	7,914	11,071
51,650	51,700	9,584	7,021	9,584	54,650	54,700	10,334	7,471	10,334	57,650	57,700	11,084	7,921	11,084
51,700	51,750	9,596	7,029	9,596	54,700	54,750	10,346	7,479	10,346	57,700	57,750	11,096	7,929	11,096
51,750	51,800	9,609	7,036	9,609	54,750	54,800	10,359	7,486	10,359	57,750	57,800	11,109	7,936	11,109
51,800	51,850	9,621	7,044	9,621	54,800	54,850	10,371	7,494	10,371	57,800	57,850	11,121	7,944	11,121
51,850	51,900	9,634	7,051	9,634	54,850	54,900	10,384	7,501	10,384	57,850	57,900	11,134	7,951	11,134
51,900	51,950	9,646	7,059	9,646	54,900	54,950	10,396	7,509	10,396	57,900	57,950	11,146	7,959	11,146
51,950	52,000	9,659	7,066	9,659	54,950	55,000	10,409	7,516	10,409	57,950	58,000	11,159	7,966	11,159
52,000					55,000					58,000				
52,000	52,050	9,671	7,074	9,671	55,000	55,050	10,421	7,524	10,421	58,000	58,050	11,171	7,974	11,171
52,050	52,100	9,684	7,081	9,684	55,050	55,100	10,434	7,531	10,434	58,050	58,100	11,184	7,981	11,184
52,100	52,150	9,696	7,089	9,696	55,100	55,150	10,446	7,539	10,446	58,100	58,150	11,196	7,989	11,196
52,150	52,200	9,709	7,096	9,709	55,150	55,200	10,459	7,546	10,459	58,150	58,200	11,209	7,996	11,209
52,200	52,250	9,721	7,104	9,721	55,200	55,250	10,471	7,554	10,471	58,200	58,250	11,221	8,004	11,221
52,250	52,300	9,734	7,111	9,734	55,250	55,300	10,484	7,561	10,484	58,250	58,300	11,234	8,011	11,234
52,300	52,350	9,746	7,119	9,746	55,300	55,350	10,496	7,569	10,496	58,300	58,350	11,246	8,019	11,246
52,350	52,400	9,759	7,126	9,759	55,350	55,400	10,509	7,576	10,509	58,350	58,400	11,259	8,026	11,259
52,400	52,450	9,771	7,134	9,771	55,400	55,450	10,521	7,584	10,521	58,400	58,450	11,271	8,034	11,271
52,450	52,500	9,784	7,141	9,784	55,450	55,500	10,534	7,591	10,534	58,450	58,500	11,284	8,041	11,284
52,500	52,550	9,796	7,149	9,796	55,500	55,550	10,546	7,599	10,546	58,500	58,550	11,296	8,049	11,296
52,550	52,600	9,809	7,156	9,809	55,550	55,600	10,559	7,606	10,559	58,550	58,600	11,309	8,056	11,309
52,600	52,650	9,821	7,164	9,821	55,600	55,650	10,571	7,614	10,571	58,600	58,650	11,321	8,064	11,321
52,650	52,700	9,834	7,171	9,834	55,650	55,700	10,584	7,621	10,584	58,650	58,700	11,334	8,071	11,334
52,700	52,750	9,846	7,179	9,846	55,700	55,750	10,596	7,629	10,596	58,700	58,750	11,346	8,079	11,346
52,750	52,800	9,859	7,186	9,859	55,750	55,800	10,609	7,636	10,609	58,750	58,800	11,359	8,086	11,359
52,800	52,850	9,871	7,194	9,871	55,800	55,850	10,621	7,644	10,621	58,800	58,850	11,371	8,094	11,371
52,850	52,900	9,884	7,201	9,884	55,850	55,900	10,634	7,651	10,634	58,850	58,900	11,384	8,101	11,384
52,900	52,950	9,896	7,209	9,896	55,900	55,950	10,646	7,659	10,646	58,900	58,950	11,396	8,109	11,396
52,950	53,000	9,909	7,216	9,909	55,950	56,000	10,659	7,666	10,659	58,950	59,000	11,409	8,116	11,409

(Continued on page 38)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
59,000					62,000					65,000				
59,000	59,050	11,421	8,124	11,421	62,000	62,050	12,171	8,836	12,233	65,000	65,050	12,921	9,586	13,073
59,050	59,100	11,434	8,131	11,434	62,050	62,100	12,184	8,849	12,247	65,050	65,100	12,934	9,599	13,087
59,100	59,150	11,446	8,139	11,446	62,100	62,150	12,196	8,861	12,261	65,100	65,150	12,946	9,611	13,101
59,150	59,200	11,459	8,146	11,459	62,150	62,200	12,209	8,874	12,275	65,150	65,200	12,959	9,624	13,115
59,200	59,250	11,471	8,154	11,471	62,200	62,250	12,221	8,886	12,289	65,200	65,250	12,971	9,636	13,129
59,250	59,300	11,484	8,161	11,484	62,250	62,300	12,234	8,899	12,303	65,250	65,300	12,984	9,649	13,143
59,300	59,350	11,496	8,169	11,496	62,300	62,350	12,246	8,911	12,317	65,300	65,350	12,996	9,661	13,157
59,350	59,400	11,509	8,176	11,509	62,350	62,400	12,259	8,924	12,331	65,350	65,400	13,009	9,674	13,171
59,400	59,450	11,521	8,186	11,521	62,400	62,450	12,271	8,936	12,345	65,400	65,450	13,021	9,686	13,185
59,450	59,500	11,534	8,199	11,534	62,450	62,500	12,284	8,949	12,359	65,450	65,500	13,034	9,699	13,199
59,500	59,550	11,546	8,211	11,546	62,500	62,550	12,296	8,961	12,373	65,500	65,550	13,046	9,711	13,213
59,550	59,600	11,559	8,224	11,559	62,550	62,600	12,309	8,974	12,387	65,550	65,600	13,059	9,724	13,227
59,600	59,650	11,571	8,236	11,571	62,600	62,650	12,321	8,986	12,401	65,600	65,650	13,071	9,736	13,241
59,650	59,700	11,584	8,249	11,584	62,650	62,700	12,334	8,999	12,415	65,650	65,700	13,084	9,749	13,255
59,700	59,750	11,596	8,261	11,596	62,700	62,750	12,346	9,011	12,429	65,700	65,750	13,096	9,761	13,269
59,750	59,800	11,609	8,274	11,609	62,750	62,800	12,359	9,024	12,443	65,750	65,800	13,109	9,774	13,283
59,800	59,850	11,621	8,286	11,621	62,800	62,850	12,371	9,036	12,457	65,800	65,850	13,121	9,786	13,297
59,850	59,900	11,634	8,299	11,634	62,850	62,900	12,384	9,049	12,471	65,850	65,900	13,134	9,799	13,311
59,900	59,950	11,646	8,311	11,646	62,900	62,950	12,396	9,061	12,485	65,900	65,950	13,146	9,811	13,325
59,950	60,000	11,659	8,324	11,659	62,950	63,000	12,409	9,074	12,499	65,950	66,000	13,159	9,824	13,339
60,000					63,000					66,000				
60,000	60,050	11,671	8,336	11,673	63,000	63,050	12,421	9,086	12,513	66,000	66,050	13,171	9,836	13,353
60,050	60,100	11,684	8,349	11,687	63,050	63,100	12,434	9,099	12,527	66,050	66,100	13,184	9,849	13,367
60,100	60,150	11,696	8,361	11,701	63,100	63,150	12,446	9,111	12,541	66,100	66,150	13,196	9,861	13,381
60,150	60,200	11,709	8,374	11,715	63,150	63,200	12,459	9,124	12,555	66,150	66,200	13,209	9,874	13,395
60,200	60,250	11,721	8,386	11,729	63,200	63,250	12,471	9,136	12,569	66,200	66,250	13,221	9,886	13,409
60,250	60,300	11,734	8,399	11,743	63,250	63,300	12,484	9,149	12,583	66,250	66,300	13,234	9,899	13,423
60,300	60,350	11,746	8,411	11,757	63,300	63,350	12,496	9,161	12,597	66,300	66,350	13,246	9,911	13,437
60,350	60,400	11,759	8,424	11,771	63,350	63,400	12,509	9,174	12,611	66,350	66,400	13,259	9,924	13,451
60,400	60,450	11,771	8,436	11,785	63,400	63,450	12,521	9,186	12,625	66,400	66,450	13,271	9,936	13,465
60,450	60,500	11,784	8,449	11,799	63,450	63,500	12,534	9,199	12,639	66,450	66,500	13,284	9,949	13,479
60,500	60,550	11,796	8,461	11,813	63,500	63,550	12,546	9,211	12,653	66,500	66,550	13,296	9,961	13,493
60,550	60,600	11,809	8,474	11,827	63,550	63,600	12,559	9,224	12,667	66,550	66,600	13,309	9,974	13,507
60,600	60,650	11,821	8,486	11,841	63,600	63,650	12,571	9,236	12,681	66,600	66,650	13,321	9,986	13,521
60,650	60,700	11,834	8,499	11,855	63,650	63,700	12,584	9,249	12,695	66,650	66,700	13,334	9,999	13,535
60,700	60,750	11,846	8,511	11,869	63,700	63,750	12,596	9,261	12,709	66,700	66,750	13,346	10,011	13,549
60,750	60,800	11,859	8,524	11,883	63,750	63,800	12,609	9,274	12,723	66,750	66,800	13,359	10,024	13,563
60,800	60,850	11,871	8,536	11,897	63,800	63,850	12,621	9,286	12,737	66,800	66,850	13,371	10,036	13,577
60,850	60,900	11,884	8,549	11,911	63,850	63,900	12,634	9,299	12,751	66,850	66,900	13,384	10,049	13,591
60,900	60,950	11,896	8,561	11,925	63,900	63,950	12,646	9,311	12,765	66,900	66,950	13,396	10,061	13,605
60,950	61,000	11,909	8,574	11,939	63,950	64,000	12,659	9,324	12,779	66,950	67,000	13,409	10,074	13,619
61,000					64,000					67,000				
61,000	61,050	11,921	8,586	11,953	64,000	64,050	12,671	9,336	12,793	67,000	67,050	13,421	10,086	13,633
61,050	61,100	11,934	8,599	11,967	64,050	64,100	12,684	9,349	12,807	67,050	67,100	13,434	10,099	13,647
61,100	61,150	11,946	8,611	11,981	64,100	64,150	12,696	9,361	12,821	67,100	67,150	13,446	10,111	13,661
61,150	61,200	11,959	8,624	11,995	64,150	64,200	12,709	9,374	12,835	67,150	67,200	13,459	10,124	13,675
61,200	61,250	11,971	8,636	12,009	64,200	64,250	12,721	9,386	12,849	67,200	67,250	13,471	10,136	13,689
61,250	61,300	11,984	8,649	12,023	64,250	64,300	12,734	9,399	12,863	67,250	67,300	13,484	10,149	13,703
61,300	61,350	11,996	8,661	12,037	64,300	64,350	12,746	9,411	12,877	67,300	67,350	13,496	10,161	13,717
61,350	61,400	12,009	8,674	12,051	64,350	64,400	12,759	9,424	12,891	67,350	67,400	13,509	10,174	13,731
61,400	61,450	12,021	8,686	12,065	64,400	64,450	12,771	9,436	12,905	67,400	67,450	13,521	10,186	13,745
61,450	61,500	12,034	8,699	12,079	64,450	64,500	12,784	9,449	12,919	67,450	67,500	13,534	10,199	13,759
61,500	61,550	12,046	8,711	12,093	64,500	64,550	12,796	9,461	12,933	67,500	67,550	13,546	10,211	13,773
61,550	61,600	12,059	8,724	12,107	64,550	64,600	12,809	9,474	12,947	67,550	67,600	13,559	10,224	13,787
61,600	61,650	12,071	8,736	12,121	64,600	64,650	12,821	9,486	12,961	67,600	67,650	13,571	10,236	13,801
61,650	61,700	12,084	8,749	12,135	64,650	64,700	12,834	9,499	12,975	67,650	67,700	13,584	10,249	13,815
61,700	61,750	12,096	8,761	12,149	64,700	64,750	12,846	9,511	12,989	67,700	67,750	13,596	10,261	13,829
61,750	61,800	12,109	8,774	12,163	64,750	64,800	12,859	9,524	13,003	67,750	67,800	13,609	10,274	13,843
61,800	61,850	12,121	8,786	12,177	64,800	64,850	12,871	9,536	13,017	67,800	67,850	13,621	10,286	13,857
61,850	61,900	12,134	8,799	12,191	64,850	64,900	12,884	9,549	13,031	67,850	67,900	13,634	10,299	13,871
61,900	61,950	12,146	8,811	12,205	64,900	64,950	12,896	9,561	13,045	67,900	67,950	13,646	10,311	13,885
61,950	62,000	12,159	8,824	12,219	64,950	65,000	12,909	9,574	13,059	67,950	68,000	13,659	10,324	13,899

(Continued on page 39)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
68,000					71,000						74,000			
68,000	68,050	13,671	10,336	13,913	71,000	71,050	14,421	11,086	14,753	74,000	74,050	15,234	11,836	15,593
68,050	68,100	13,684	10,349	13,927	71,050	71,100	14,434	11,099	14,767	74,050	74,100	15,248	11,849	15,607
68,100	68,150	13,696	10,361	13,941	71,100	71,150	14,446	11,111	14,781	74,100	74,150	15,262	11,861	15,621
68,150	68,200	13,709	10,374	13,955	71,150	71,200	14,459	11,124	14,795	74,150	74,200	15,276	11,874	15,635
68,200	68,250	13,721	10,386	13,969	71,200	71,250	14,471	11,136	14,809	74,200	74,250	15,290	11,886	15,649
68,250	68,300	13,734	10,399	13,983	71,250	71,300	14,484	11,149	14,823	74,250	74,300	15,304	11,899	15,663
68,300	68,350	13,746	10,411	13,997	71,300	71,350	14,496	11,161	14,837	74,300	74,350	15,318	11,911	15,677
68,350	68,400	13,759	10,424	14,011	71,350	71,400	14,509	11,174	14,851	74,350	74,400	15,332	11,924	15,691
68,400	68,450	13,771	10,436	14,025	71,400	71,450	14,521	11,186	14,865	74,400	74,450	15,346	11,936	15,705
68,450	68,500	13,784	10,449	14,039	71,450	71,500	14,534	11,199	14,879	74,450	74,500	15,360	11,949	15,719
68,500	68,550	13,796	10,461	14,053	71,500	71,550	14,546	11,211	14,893	74,500	74,550	15,374	11,961	15,733
68,550	68,600	13,809	10,474	14,067	71,550	71,600	14,559	11,224	14,907	74,550	74,600	15,388	11,974	15,747
68,600	68,650	13,821	10,486	14,081	71,600	71,650	14,571	11,236	14,921	74,600	74,650	15,402	11,986	15,761
68,650	68,700	13,834	10,499	14,095	71,650	71,700	14,584	11,249	14,935	74,650	74,700	15,416	11,999	15,775
68,700	68,750	13,846	10,511	14,109	71,700	71,750	14,596	11,261	14,949	74,700	74,750	15,430	12,011	15,789
68,750	68,800	13,859	10,524	14,123	71,750	71,800	14,609	11,274	14,963	74,750	74,800	15,444	12,024	15,803
68,800	68,850	13,871	10,536	14,137	71,800	71,850	14,621	11,286	14,977	74,800	74,850	15,458	12,036	15,817
68,850	68,900	13,884	10,549	14,151	71,850	71,900	14,634	11,299	14,991	74,850	74,900	15,472	12,049	15,831
68,900	68,950	13,896	10,561	14,165	71,900	71,950	14,646	11,311	15,005	74,900	74,950	15,486	12,061	15,845
68,950	69,000	13,909	10,574	14,179	71,950	72,000	14,660	11,324	15,019	74,950	75,000	15,500	12,074	15,859
69,000					72,000						75,000			
69,000	69,050	13,921	10,586	14,193	72,000	72,050	14,674	11,336	15,033	75,000	75,050	15,514	12,086	15,873
69,050	69,100	13,934	10,599	14,207	72,050	72,100	14,688	11,349	15,047	75,050	75,100	15,528	12,099	15,887
69,100	69,150	13,946	10,611	14,221	72,100	72,150	14,702	11,361	15,061	75,100	75,150	15,542	12,111	15,901
69,150	69,200	13,959	10,624	14,235	72,150	72,200	14,716	11,374	15,075	75,150	75,200	15,556	12,124	15,915
69,200	69,250	13,971	10,636	14,249	72,200	72,250	14,730	11,386	15,089	75,200	75,250	15,570	12,136	15,929
69,250	69,300	13,984	10,649	14,263	72,250	72,300	14,744	11,399	15,103	75,250	75,300	15,584	12,149	15,943
69,300	69,350	13,996	10,661	14,277	72,300	72,350	14,758	11,411	15,117	75,300	75,350	15,598	12,161	15,957
69,350	69,400	14,009	10,674	14,291	72,350	72,400	14,772	11,424	15,131	75,350	75,400	15,612	12,174	15,971
69,400	69,450	14,021	10,686	14,305	72,400	72,450	14,786	11,436	15,145	75,400	75,450	15,626	12,186	15,985
69,450	69,500	14,034	10,699	14,319	72,450	72,500	14,800	11,449	15,159	75,450	75,500	15,640	12,199	15,999
69,500	69,550	14,046	10,711	14,333	72,500	72,550	14,814	11,461	15,173	75,500	75,550	15,654	12,211	16,013
69,550	69,600	14,059	10,724	14,347	72,550	72,600	14,828	11,474	15,187	75,550	75,600	15,668	12,224	16,027
69,600	69,650	14,071	10,736	14,361	72,600	72,650	14,842	11,486	15,201	75,600	75,650	15,682	12,236	16,041
69,650	69,700	14,084	10,749	14,375	72,650	72,700	14,856	11,499	15,215	75,650	75,700	15,696	12,249	16,055
69,700	69,750	14,096	10,761	14,389	72,700	72,750	14,870	11,511	15,229	75,700	75,750	15,710	12,261	16,069
69,750	69,800	14,109	10,774	14,403	72,750	72,800	14,884	11,524	15,243	75,750	75,800	15,724	12,274	16,083
69,800	69,850	14,121	10,786	14,417	72,800	72,850	14,898	11,536	15,257	75,800	75,850	15,738	12,286	16,097
69,850	69,900	14,134	10,799	14,431	72,850	72,900	14,912	11,549	15,271	75,850	75,900	15,752	12,299	16,111
69,900	69,950	14,146	10,811	14,445	72,900	72,950	14,926	11,561	15,285	75,900	75,950	15,766	12,311	16,125
69,950	70,000	14,159	10,824	14,459	72,950	73,000	14,940	11,574	15,299	75,950	76,000	15,780	12,324	16,139
70,000					73,000						76,000			
70,000	70,050	14,171	10,836	14,473	73,000	73,050	14,954	11,586	15,313	76,000	76,050	15,794	12,336	16,153
70,050	70,100	14,184	10,849	14,487	73,050	73,100	14,968	11,599	15,327	76,050	76,100	15,808	12,349	16,167
70,100	70,150	14,196	10,861	14,501	73,100	73,150	14,982	11,611	15,341	76,100	76,150	15,822	12,361	16,181
70,150	70,200	14,209	10,874	14,515	73,150	73,200	14,996	11,624	15,355	76,150	76,200	15,836	12,374	16,195
70,200	70,250	14,221	10,886	14,529	73,200	73,250	15,010	11,636	15,369	76,200	76,250	15,850	12,386	16,209
70,250	70,300	14,234	10,899	14,543	73,250	73,300	15,024	11,649	15,383	76,250	76,300	15,864	12,399	16,223
70,300	70,350	14,246	10,911	14,557	73,300	73,350	15,038	11,661	15,397	76,300	76,350	15,878	12,411	16,237
70,350	70,400	14,259	10,924	14,571	73,350	73,400	15,052	11,674	15,411	76,350	76,400	15,892	12,424	16,251
70,400	70,450	14,271	10,936	14,585	73,400	73,450	15,066	11,686	15,425	76,400	76,450	15,906	12,436	16,265
70,450	70,500	14,284	10,949	14,599	73,450	73,500	15,080	11,699	15,439	76,450	76,500	15,920	12,449	16,279
70,500	70,550	14,296	10,961	14,613	73,500	73,550	15,094	11,711	15,453	76,500	76,550	15,934	12,461	16,293
70,550	70,600	14,309	10,974	14,627	73,550	73,600	15,108	11,724	15,467	76,550	76,600	15,948	12,474	16,307
70,600	70,650	14,321	10,986	14,641	73,600	73,650	15,122	11,736	15,481	76,600	76,650	15,962	12,486	16,321
70,650	70,700	14,334	10,999	14,655	73,650	73,700	15,136	11,749	15,495	76,650	76,700	15,976	12,499	16,335
70,700	70,750	14,346	11,011	14,669	73,700	73,750	15,150	11,761	15,509	76,700	76,750	15,990	12,511	16,349
70,750	70,800	14,359	11,024	14,683	73,750	73,800	15,164	11,774	15,523	76,750	76,800	16,004	12,524	16,363
70,800	70,850	14,371	11,036	14,697	73,800	73,850	15,178	11,786	15,537	76,800	76,850	16,018	12,536	16,377
70,850	70,900	14,384	11,049	14,711	73,850	73,900	15,192	11,799	15,551	76,850	76,900	16,032	12,549	16,391
70,900	70,950	14,396	11,061	14,725	73,900	73,950	15,206	11,811	15,565	76,900	76,950	16,046	12,561	16,405
70,950	71,000	14,409	11,074	14,739	73,950	74,000	15,220	11,824	15,579	76,950	77,000	16,060	12,574	16,419

(Continued on page 40)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
77,000					80,000					83,000				
77,000	77,050	16,074	12,586	16,433	80,000	80,050	16,914	13,336	17,273	83,000	83,050	17,754	14,086	18,113
77,050	77,100	16,088	12,599	16,447	80,050	80,100	16,928	13,349	17,287	83,050	83,100	17,768	14,099	18,127
77,100	77,150	16,102	12,611	16,461	80,100	80,150	16,942	13,361	17,301	83,100	83,150	17,782	14,111	18,141
77,150	77,200	16,116	12,624	16,475	80,150	80,200	16,956	13,374	17,315	83,150	83,200	17,796	14,124	18,155
77,200	77,250	16,130	12,636	16,489	80,200	80,250	16,970	13,386	17,329	83,200	83,250	17,810	14,136	18,169
77,250	77,300	16,144	12,649	16,503	80,250	80,300	16,984	13,399	17,343	83,250	83,300	17,824	14,149	18,183
77,300	77,350	16,158	12,661	16,517	80,300	80,350	16,998	13,411	17,357	83,300	83,350	17,838	14,161	18,197
77,350	77,400	16,172	12,674	16,531	80,350	80,400	17,012	13,424	17,371	83,350	83,400	17,852	14,174	18,211
77,400	77,450	16,186	12,686	16,545	80,400	80,450	17,026	13,436	17,385	83,400	83,450	17,866	14,186	18,225
77,450	77,500	16,200	12,699	16,559	80,450	80,500	17,040	13,449	17,399	83,450	83,500	17,880	14,199	18,239
77,500	77,550	16,214	12,711	16,573	80,500	80,550	17,054	13,461	17,413	83,500	83,550	17,894	14,211	18,253
77,550	77,600	16,228	12,724	16,587	80,550	80,600	17,068	13,474	17,427	83,550	83,600	17,908	14,224	18,267
77,600	77,650	16,242	12,736	16,601	80,600	80,650	17,082	13,486	17,441	83,600	83,650	17,922	14,236	18,281
77,650	77,700	16,256	12,749	16,615	80,650	80,700	17,096	13,499	17,455	83,650	83,700	17,936	14,249	18,295
77,700	77,750	16,270	12,761	16,629	80,700	80,750	17,110	13,511	17,469	83,700	83,750	17,950	14,261	18,309
77,750	77,800	16,284	12,774	16,643	80,750	80,800	17,124	13,524	17,483	83,750	83,800	17,964	14,274	18,323
77,800	77,850	16,298	12,786	16,657	80,800	80,850	17,138	13,536	17,497	83,800	83,850	17,978	14,286	18,337
77,850	77,900	16,312	12,799	16,671	80,850	80,900	17,152	13,549	17,511	83,850	83,900	17,992	14,299	18,351
77,900	77,950	16,326	12,811	16,685	80,900	80,950	17,166	13,561	17,525	83,900	83,950	18,006	14,311	18,365
77,950	78,000	16,340	12,824	16,699	80,950	81,000	17,180	13,574	17,539	83,950	84,000	18,020	14,324	18,379
78,000					81,000					84,000				
78,000	78,050	16,354	12,836	16,713	81,000	81,050	17,194	13,586	17,553	84,000	84,050	18,034	14,336	18,393
78,050	78,100	16,368	12,849	16,727	81,050	81,100	17,208	13,599	17,567	84,050	84,100	18,048	14,349	18,407
78,100	78,150	16,382	12,861	16,741	81,100	81,150	17,222	13,611	17,581	84,100	84,150	18,062	14,361	18,421
78,150	78,200	16,396	12,874	16,755	81,150	81,200	17,236	13,624	17,595	84,150	84,200	18,076	14,374	18,435
78,200	78,250	16,410	12,886	16,769	81,200	81,250	17,250	13,636	17,609	84,200	84,250	18,090	14,386	18,449
78,250	78,300	16,424	12,899	16,783	81,250	81,300	17,264	13,649	17,623	84,250	84,300	18,104	14,399	18,463
78,300	78,350	16,438	12,911	16,797	81,300	81,350	17,278	13,661	17,637	84,300	84,350	18,118	14,411	18,477
78,350	78,400	16,452	12,924	16,811	81,350	81,400	17,292	13,674	17,651	84,350	84,400	18,132	14,424	18,491
78,400	78,450	16,466	12,936	16,825	81,400	81,450	17,306	13,686	17,665	84,400	84,450	18,146	14,436	18,505
78,450	78,500	16,480	12,949	16,839	81,450	81,500	17,320	13,699	17,679	84,450	84,500	18,160	14,449	18,519
78,500	78,550	16,494	12,961	16,853	81,500	81,550	17,334	13,711	17,693	84,500	84,550	18,174	14,461	18,533
78,550	78,600	16,508	12,974	16,867	81,550	81,600	17,348	13,724	17,707	84,550	84,600	18,188	14,474	18,547
78,600	78,650	16,522	12,986	16,881	81,600	81,650	17,362	13,736	17,721	84,600	84,650	18,202	14,486	18,561
78,650	78,700	16,536	12,999	16,895	81,650	81,700	17,376	13,749	17,735	84,650	84,700	18,216	14,499	18,575
78,700	78,750	16,550	13,011	16,909	81,700	81,750	17,390	13,761	17,749	84,700	84,750	18,230	14,511	18,589
78,750	78,800	16,564	13,024	16,923	81,750	81,800	17,404	13,774	17,763	84,750	84,800	18,244	14,524	18,603
78,800	78,850	16,578	13,036	16,937	81,800	81,850	17,418	13,786	17,777	84,800	84,850	18,258	14,536	18,617
78,850	78,900	16,592	13,049	16,951	81,850	81,900	17,432	13,799	17,791	84,850	84,900	18,272	14,549	18,631
78,900	78,950	16,606	13,061	16,965	81,900	81,950	17,446	13,811	17,805	84,900	84,950	18,286	14,561	18,645
78,950	79,000	16,620	13,074	16,979	81,950	82,000	17,460	13,824	17,819	84,950	85,000	18,300	14,574	18,659
79,000					82,000					85,000				
79,000	79,050	16,634	13,086	16,993	82,000	82,050	17,474	13,836	17,833	85,000	85,050	18,314	14,586	18,673
79,050	79,100	16,648	13,099	17,007	82,050	82,100	17,488	13,849	17,847	85,050	85,100	18,328	14,599	18,687
79,100	79,150	16,662	13,111	17,021	82,100	82,150	17,502	13,861	17,861	85,100	85,150	18,342	14,611	18,701
79,150	79,200	16,676	13,124	17,035	82,150	82,200	17,516	13,874	17,875	85,150	85,200	18,356	14,624	18,715
79,200	79,250	16,690	13,136	17,049	82,200	82,250	17,530	13,886	17,889	85,200	85,250	18,370	14,636	18,729
79,250	79,300	16,704	13,149	17,063	82,250	82,300	17,544	13,899	17,903	85,250	85,300	18,384	14,649	18,743
79,300	79,350	16,718	13,161	17,077	82,300	82,350	17,558	13,911	17,917	85,300	85,350	18,398	14,661	18,757
79,350	79,400	16,732	13,174	17,091	82,350	82,400	17,572	13,924	17,931	85,350	85,400	18,412	14,674	18,771
79,400	79,450	16,746	13,186	17,105	82,400	82,450	17,586	13,936	17,945	85,400	85,450	18,426	14,686	18,785
79,450	79,500	16,760	13,199	17,119	82,450	82,500	17,600	13,949	17,959	85,450	85,500	18,440	14,699	18,799
79,500	79,550	16,774	13,211	17,133	82,500	82,550	17,614	13,961	17,973	85,500	85,550	18,454	14,711	18,813
79,550	79,600	16,788	13,224	17,147	82,550	82,600	17,628	13,974	17,987	85,550	85,600	18,468	14,724	18,827
79,600	79,650	16,802	13,236	17,161	82,600	82,650	17,642	13,986	18,001	85,600	85,650	18,482	14,736	18,841
79,650	79,700	16,816	13,249	17,175	82,650	82,700	17,656	13,999	18,015	85,650	85,700	18,496	14,749	18,855
79,700	79,750	16,830	13,261	17,189	82,700	82,750	17,670	14,011	18,029	85,700	85,750	18,510	14,761	18,869
79,750	79,800	16,844	13,274	17,203	82,750	82,800	17,684	14,024	18,043	85,750	85,800	18,524	14,774	18,883
79,800	79,850	16,858	13,286	17,217	82,800	82,850	17,698	14,036	18,057	85,800	85,850	18,538	14,786	18,897
79,850	79,900	16,872	13,299	17,231	82,850	82,900	17,712	14,049	18,071	85,850	85,900	18,552	14,799	18,911
79,900	79,950	16,886	13,311	17,245	82,900	82,950	17,726	14,061	18,085	85,900	85,950	18,566	14,811	18,925
79,950	80,000	16,900	13,324	17,259	82,950	83,000	17,740	14,074	18,099	85,950	86,000	18,580	14,824	18,939

(Continued on page 41)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, 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—		
86,000					89,000					92,000				
86,000	86,050	18,594	14,836	18,953	89,000	89,050	19,434	15,586	19,793	92,000	92,050	20,274	16,336	20,664
86,050	86,100	18,608	14,849	18,967	89,050	89,100	19,448	15,599	19,807	92,050	92,100	20,288	16,349	20,681
86,100	86,150	18,622	14,861	18,981	89,100	89,150	19,462	15,611	19,821	92,100	92,150	20,302	16,361	20,697
86,150	86,200	18,636	14,874	18,995	89,150	89,200	19,476	15,624	19,835	92,150	92,200	20,316	16,374	20,714
86,200	86,250	18,650	14,886	19,009	89,200	89,250	19,490	15,636	19,849	92,200	92,250	20,330	16,386	20,730
86,250	86,300	18,664	14,899	19,023	89,250	89,300	19,504	15,649	19,863	92,250	92,300	20,344	16,399	20,747
86,300	86,350	18,678	14,911	19,037	89,300	89,350	19,518	15,661	19,877	92,300	92,350	20,358	16,411	20,763
86,350	86,400	18,692	14,924	19,051	89,350	89,400	19,532	15,674	19,891	92,350	92,400	20,372	16,424	20,780
86,400	86,450	18,706	14,936	19,065	89,400	89,450	19,546	15,686	19,905	92,400	92,450	20,386	16,436	20,796
86,450	86,500	18,720	14,949	19,079	89,450	89,500	19,560	15,699	19,919	92,450	92,500	20,400	16,449	20,813
86,500	86,550	18,734	14,961	19,093	89,500	89,550	19,574	15,711	19,933	92,500	92,550	20,414	16,461	20,829
86,550	86,600	18,748	14,974	19,107	89,550	89,600	19,588	15,724	19,947	92,550	92,600	20,428	16,474	20,846
86,600	86,650	18,762	14,986	19,121	89,600	89,650	19,602	15,736	19,961	92,600	92,650	20,442	16,486	20,862
86,650	86,700	18,776	14,999	19,135	89,650	89,700	19,616	15,749	19,975	92,650	92,700	20,456	16,499	20,879
86,700	86,750	18,790	15,011	19,149	89,700	89,750	19,630	15,761	19,989	92,700	92,750	20,470	16,511	20,895
86,750	86,800	18,804	15,024	19,163	89,750	89,800	19,644	15,774	20,003	92,750	92,800	20,484	16,524	20,912
86,800	86,850	18,818	15,036	19,177	89,800	89,850	19,658	15,786	20,017	92,800	92,850	20,498	16,536	20,928
86,850	86,900	18,832	15,049	19,191	89,850	89,900	19,672	15,799	20,031	92,850	92,900	20,512	16,549	20,945
86,900	86,950	18,846	15,061	19,205	89,900	89,950	19,686	15,811	20,045	92,900	92,950	20,526	16,561	20,961
86,950	87,000	18,860	15,074	19,219	89,950	90,000	19,700	15,824	20,059	92,950	93,000	20,540	16,574	20,978
87,000					90,000					93,000				
87,000	87,050	18,874	15,086	19,233	90,000	90,050	19,714	15,836	20,073	93,000	93,050	20,554	16,586	20,994
87,050	87,100	18,888	15,099	19,247	90,050	90,100	19,728	15,849	20,087	93,050	93,100	20,568	16,599	21,011
87,100	87,150	18,902	15,111	19,261	90,100	90,150	19,742	15,861	20,101	93,100	93,150	20,582	16,611	21,027
87,150	87,200	18,916	15,124	19,275	90,150	90,200	19,756	15,874	20,115	93,150	93,200	20,596	16,624	21,044
87,200	87,250	18,930	15,136	19,289	90,200	90,250	19,770	15,886	20,129	93,200	93,250	20,610	16,636	21,060
87,250	87,300	18,944	15,149	19,303	90,250	90,300	19,784	15,899	20,143	93,250	93,300	20,624	16,649	21,077
87,300	87,350	18,958	15,161	19,317	90,300	90,350	19,798	15,911	20,157	93,300	93,350	20,638	16,661	21,093
87,350	87,400	18,972	15,174	19,331	90,350	90,400	19,812	15,924	20,171	93,350	93,400	20,652	16,674	21,110
87,400	87,450	18,986	15,186	19,345	90,400	90,450	19,826	15,936	20,185	93,400	93,450	20,666	16,686	21,126
87,450	87,500	19,000	15,199	19,359	90,450	90,500	19,840	15,949	20,199	93,450	93,500	20,680	16,699	21,143
87,500	87,550	19,014	15,211	19,373	90,500	90,550	19,854	15,961	20,213	93,500	93,550	20,694	16,711	21,159
87,550	87,600	19,028	15,224	19,387	90,550	90,600	19,868	15,974	20,227	93,550	93,600	20,708	16,724	21,176
87,600	87,650	19,042	15,236	19,401	90,600	90,650	19,882	15,986	20,241	93,600	93,650	20,722	16,736	21,192
87,650	87,700	19,056	15,249	19,415	90,650	90,700	19,896	15,999	20,255	93,650	93,700	20,736	16,749	21,209
87,700	87,750	19,070	15,261	19,429	90,700	90,750	19,910	16,011	20,269	93,700	93,750	20,750	16,761	21,225
87,750	87,800	19,084	15,274	19,443	90,750	90,800	19,924	16,024	20,283	93,750	93,800	20,764	16,774	21,242
87,800	87,850	19,098	15,286	19,457	90,800	90,850	19,938	16,036	20,297	93,800	93,850	20,778	16,786	21,258
87,850	87,900	19,112	15,299	19,471	90,850	90,900	19,952	16,049	20,311	93,850	93,900	20,792	16,799	21,275
87,900	87,950	19,126	15,311	19,485	90,900	90,950	19,966	16,061	20,325	93,900	93,950	20,806	16,811	21,291
87,950	88,000	19,140	15,324	19,499	90,950	91,000	19,980	16,074	20,339	93,950	94,000	20,820	16,824	21,308
88,000					91,000					94,000				
88,000	88,050	19,154	15,336	19,513	91,000	91,050	19,994	16,086	20,353	94,000	94,050	20,834	16,836	21,324
88,050	88,100	19,168	15,349	19,527	91,050	91,100	20,008	16,099	20,367	94,050	94,100	20,848	16,849	21,341
88,100	88,150	19,182	15,361	19,541	91,100	91,150	20,022	16,111	20,381	94,100	94,150	20,862	16,861	21,357
88,150	88,200	19,196	15,374	19,555	91,150	91,200	20,036	16,124	20,395	94,150	94,200	20,876	16,874	21,374
88,200	88,250	19,210	15,386	19,569	91,200	91,250	20,050	16,136	20,409	94,200	94,250	20,890	16,886	21,390
88,250	88,300	19,224	15,399	19,583	91,250	91,300	20,064	16,149	20,423	94,250	94,300	20,904	16,899	21,407
88,300	88,350	19,238	15,411	19,597	91,300	91,350	20,078	16,161	20,437	94,300	94,350	20,918	16,911	21,423
88,350	88,400	19,252	15,424	19,611	91,350	91,400	20,092	16,174	20,451	94,350	94,400	20,932	16,924	21,440
88,400	88,450	19,266	15,436	19,625	91,400	91,450	20,106	16,186	20,466	94,400	94,450	20,946	16,936	21,456
88,450	88,500	19,280	15,449	19,639	91,450	91,500	20,120	16,199	20,483	94,450	94,500	20,960	16,949	21,473
88,500	88,550	19,294	15,461	19,653	91,500	91,550	20,134	16,211	20,499	94,500	94,550	20,974	16,961	21,489
88,550	88,600	19,308	15,474	19,667	91,550	91,600	20,148	16,224	20,516	94,550	94,600	20,988	16,974	21,506
88,600	88,650	19,322	15,486	19,681	91,600	91,650	20,162	16,236	20,532	94,600	94,650	21,002	16,986	21,522
88,650	88,700	19,336	15,499	19,695	91,650	91,700	20,176	16,249	20,549	94,650	94,700	21,016	16,999	21,539
88,700	88,750	19,350	15,511	19,709	91,700	91,750	20,190	16,261	20,565	94,700	94,750	21,030	17,011	21,555
88,750	88,800	19,364	15,524	19,723	91,750	91,800	20,204	16,274	20,582	94,750	94,800	21,044	17,024	21,572
88,800	88,850	19,378	15,536	19,737	91,800	91,850	20,218	16,286	20,598	94,800	94,850	21,058	17,036	21,588
88,850	88,900	19,392	15,549	19,751	91,850	91,900	20,232	16,299	20,615	94,850	94,900	21,072	17,049	21,605
88,900	88,950	19,406	15,561	19,765	91,900	91,950	20,246	16,311	20,631	94,900	94,950	21,086	17,061	21,621
88,950	89,000	19,420	15,574	19,779	91,950	92,000	20,260	16,324	20,648	94,950	95,000	21,100	17,074	21,638

(Continued on page 42)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
95,000					97,000					99,000				
95,000	95,050	21,114	17,086	21,654	97,000	97,050	21,674	17,586	22,314	99,000	99,050	22,234	18,086	22,974
95,050	95,100	21,128	17,099	21,671	97,050	97,100	21,688	17,599	22,331	99,050	99,100	22,248	18,099	22,991
95,100	95,150	21,142	17,111	21,687	97,100	97,150	21,702	17,611	22,347	99,100	99,150	22,262	18,111	23,007
95,150	95,200	21,156	17,124	21,704	97,150	97,200	21,716	17,624	22,364	99,150	99,200	22,276	18,124	23,024
95,200	95,250	21,170	17,136	21,720	97,200	97,250	21,730	17,636	22,380	99,200	99,250	22,290	18,136	23,040
95,250	95,300	21,184	17,149	21,737	97,250	97,300	21,744	17,649	22,397	99,250	99,300	22,304	18,149	23,057
95,300	95,350	21,198	17,161	21,753	97,300	97,350	21,758	17,661	22,413	99,300	99,350	22,318	18,161	23,073
95,350	95,400	21,212	17,174	21,770	97,350	97,400	21,772	17,674	22,430	99,350	99,400	22,332	18,174	23,090
95,400	95,450	21,226	17,186	21,786	97,400	97,450	21,786	17,686	22,446	99,400	99,450	22,346	18,186	23,106
95,450	95,500	21,240	17,199	21,803	97,450	97,500	21,800	17,699	22,463	99,450	99,500	22,360	18,199	23,123
95,500	95,550	21,254	17,211	21,819	97,500	97,550	21,814	17,711	22,479	99,500	99,550	22,374	18,211	23,139
95,550	95,600	21,268	17,224	21,836	97,550	97,600	21,828	17,724	22,496	99,550	99,600	22,388	18,224	23,156
95,600	95,650	21,282	17,236	21,852	97,600	97,650	21,842	17,736	22,512	99,600	99,650	22,402	18,236	23,172
95,650	95,700	21,296	17,249	21,869	97,650	97,700	21,856	17,749	22,529	99,650	99,700	22,416	18,249	23,189
95,700	95,750	21,310	17,261	21,885	97,700	97,750	21,870	17,761	22,545	99,700	99,750	22,430	18,261	23,205
95,750	95,800	21,324	17,274	21,902	97,750	97,800	21,884	17,774	22,562	99,750	99,800	22,444	18,274	23,222
95,800	95,850	21,338	17,286	21,918	97,800	97,850	21,898	17,786	22,578	99,800	99,850	22,458	18,286	23,238
95,850	95,900	21,352	17,299	21,935	97,850	97,900	21,912	17,799	22,595	99,850	99,900	22,472	18,299	23,255
95,900	95,950	21,366	17,311	21,951	97,900	97,950	21,926	17,811	22,611	99,900	99,950	22,486	18,311	23,271
95,950	96,000	21,380	17,324	21,968	97,950	98,000	21,940	17,824	22,628	99,950	100,000	22,500	18,324	23,288
96,000					98,000									
96,000	96,050	21,394	17,336	21,984	98,000	98,050	21,954	17,836	22,644	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 0 auto;"> \$100,000 or over — use the Tax Computation Worksheet on page 43 </div>				
96,050	96,100	21,408	17,349	22,001	98,050	98,100	21,968	17,849	22,661					
96,100	96,150	21,422	17,361	22,017	98,100	98,150	21,982	17,861	22,677					
96,150	96,200	21,436	17,374	22,034	98,150	98,200	21,996	17,874	22,694					
96,200	96,250	21,450	17,386	22,050	98,200	98,250	22,010	17,886	22,710					
96,250	96,300	21,464	17,399	22,067	98,250	98,300	22,024	17,899	22,727					
96,300	96,350	21,478	17,411	22,083	98,300	98,350	22,038	17,911	22,743					
96,350	96,400	21,492	17,424	22,100	98,350	98,400	22,052	17,924	22,760					
96,400	96,450	21,506	17,436	22,116	98,400	98,450	22,066	17,936	22,776					
96,450	96,500	21,520	17,449	22,133	98,450	98,500	22,080	17,949	22,793					
96,500	96,550	21,534	17,461	22,149	98,500	98,550	22,094	17,961	22,809					
96,550	96,600	21,548	17,474	22,166	98,550	98,600	22,108	17,974	22,826					
96,600	96,650	21,562	17,486	22,182	98,600	98,650	22,122	17,986	22,842					
96,650	96,700	21,576	17,499	22,199	98,650	98,700	22,136	17,999	22,859					
96,700	96,750	21,590	17,511	22,215	98,700	98,750	22,150	18,011	22,875					
96,750	96,800	21,604	17,524	22,232	98,750	98,800	22,164	18,024	22,892					
96,800	96,850	21,618	17,536	22,248	98,800	98,850	22,178	18,036	22,908					
96,850	96,900	21,632	17,549	22,265	98,850	98,900	22,192	18,049	22,925					
96,900	96,950	21,646	17,561	22,281	98,900	98,950	22,206	18,061	22,941					
96,950	97,000	21,660	17,574	22,298	98,950	99,000	22,220	18,074	22,958					

2005 Tax Computation Worksheet—Line 41



See the instructions for line 41 beginning on page 17 to see if you must use the worksheet below to figure your tax.

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

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$150,150	\$	× 28% (.28)	\$	\$ 5,493.50	\$
Over \$150,150 but not over \$326,450	\$	× 33% (.33)	\$	\$ 13,001.00	\$
Over \$326,450	\$	× 35% (.35)	\$	\$ 19,530.00	\$

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

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$119,950	\$	× 25% (.25)	\$	\$ 6,670.00	\$
Over \$119,950 but not over \$182,800	\$	× 28% (.28)	\$	\$ 10,268.50	\$
Over \$182,800 but not over \$326,450	\$	× 33% (.33)	\$	\$ 19,408.50	\$
Over \$326,450	\$	× 35% (.35)	\$	\$ 25,937.50	\$

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

Taxable income If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$163,225	\$	× 33% (.33)	\$	\$ 9,704.25	\$
Over \$163,225	\$	× 35% (.35)	\$	\$ 12,968.75	\$

2005 Tax Rate Schedules

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



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 43 to compute your tax. The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income but should not be used to figure your tax.

Schedule W

Estates or Trusts

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 40, is:		Enter on Form 1040NR, line 41	of the amount over—
Over—	But not over—		
\$0	\$2,000	..... 15%	\$0
2,000	4,700	\$300 + 25%	2,000
4,700	7,150	975.00 + 28%	4,700
7,150	9,750	1,661.00 + 33%	7,150
9,750	.....	2,519.00 + 35%	9,750

Schedule X

Single Taxpayers—If you checked Filing Status Box 1 or 2 on Form 1040NR

If taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$7,300	..... 10%	\$0
7,300	29,700	\$730.00 + 15%	7,300
29,700	71,950	4,090.00 + 25%	29,700
71,950	150,150	14,652.50 + 28%	71,950
150,150	326,450	36,548.50 + 33%	150,150
326,450	.....	94,727.50 + 35%	326,450

Schedule Y

Married Filing Separate Returns—If you checked Filing Status Box 3, 4, or 5 on Form 1040NR

If taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$7,300	..... 10%	\$0
7,300	29,700	\$730.00 + 15%	7,300
29,700	59,975	4,090.00 + 25%	29,700
59,975	91,400	11,658.75 + 28%	59,975
91,400	163,225	20,457.75 + 33%	91,400
163,225	.....	44,160.00 + 35%	163,225

Schedule Z

Qualifying Widows and Widowers—If you checked Filing Status Box 6 on Form 1040NR

If taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$14,600	..... 10%	\$0
14,600	59,400	\$1,460.00 + 15%	14,600
59,400	119,950	8,180.00 + 25%	59,400
119,950	182,800	23,317.50 + 28%	119,950
182,800	326,450	40,915.50 + 33%	182,800
326,450	88,320.00 + 35%	326,450

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