

1993



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

Paperwork Reduction Act Notice.—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 it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 33 min.;

Learning about the law or the form, 2 hr.; **Preparing the form**, 4 hr., 10 min.; **Copying, assembling, and sending the form to the IRS**, 1 hr., 37 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0089), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** on page 2.

General Instructions

Items To Note

New Line 23.—Use line 23 to report your total effectively connected income that is exempt from tax by a tax treaty. Do not include this exempt income on line 24. Also, complete item L on page 5 of Form 1040NR.

Earned Income Credit.—You may be able to take this credit for 1993 if you earned less than \$23,050 and a child lived with you in the United States for more than half of 1993. See the instructions for line 54 on page 13.

Increased Tax Rates.—Higher tax rates apply to individuals with taxable incomes over \$70,000 (over \$115,000 if your filing status is single; over \$140,000 if your filing status is qualifying widow(er) with dependent child). The tax table and tax rate schedules reflect the new rates. If the new rates apply to you, you may be able to defer part of your 1993 tax. For details, get **Form 8841**, Deferral of Additional 1993 Taxes.

Self-Employed Health Insurance Deduction.—This deduction has been retroactively extended from 6/30/92 through 12/31/93. To claim a deduction for amounts paid after 6/30/92 but before 1/1/93 for qualified health insurance

coverage, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to amend your 1992 return. For 1993, qualified individuals who were eligible to participate in an employer-sponsored subsidized health plan for only part of the year may claim the deduction.

Qualified Electric Vehicle Credit (Form 8834).—If you placed a new electric vehicle in service after 6/30/93, get Form 8834 to see if you can take this credit. If you can, include the credit on line 42.

Deduction for Clean-Fuel Vehicles.—If, after 6/30/93, you placed in service a vehicle that uses a clean-burning fuel, you may be able to take this deduction. For details, including the definition of clean-burning fuels, get **Pub. 535**, Business Expenses. Also, see the instructions for line 30 on page 10.

Note: If you want more information about tax law changes for 1993, get **Pub. 553**, *Highlights of 1993 Tax Changes*.

Other Reporting Requirements.—If you meet the closer connection to a foreign country exception to the substantial presence test or exclude days of presence in the United States for purposes of that test, you must file a statement containing certain information. This rule does not apply to foreign government-related individuals who exclude days of presence in the United States. For details, get **Form 8840**, Closer Connection Exception Statement, or **Form 8843**, Statement for Exempt Individuals and Individuals With a Medical Condition. Certain dual resident taxpayers who claim tax treaty benefits must file **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement. A dual resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

United States-India Income Tax Treaty.—Residents of India who were students or business apprentices present in the United States for educational or training purposes, may be able to take the standard deduction and exemptions for their spouse and dependents under this treaty. For details, get Pub. 519.

Additional Information

If you need more information, our free publications may help you. **Pub. 519**, U.S. Tax Guide for Aliens, will be the most important, but the following publications may also help:

Pub. 525, Taxable and Nontaxable Income
Pub. 529, Miscellaneous Deductions
Pub. 552, Recordkeeping for Individuals

Pub. 597, Information on the United States-Canada Income Tax Treaty

Pub. 901, U.S. Tax Treaties

Pub. 910, Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A., whichever is closer.

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. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1993. If you do not meet either of these tests for 1993 but you meet the substantial presence test for 1994, you may be able to choose to be treated as a resident alien for part of 1993. But you must have been physically present in the United States for at least 31 days in a row during 1993 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1992. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions to that test.

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 1993.

Substantial Presence Test.—You are considered a U.S. resident if you meet the substantial presence test for 1993. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1993, and
2. 183 days during the period 1993, 1992, and 1991, counting all the days of physical presence in 1993 but only $\frac{1}{3}$ the number of days of presence in 1992 and only $\frac{1}{6}$ the number of days in 1991.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

Exceptions. The following are exceptions to the substantial presence test:

1. **Exempt individual.** You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:
 - a. foreign government-related individual,
 - b. teacher or trainee,
 - c. student, or

d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

2. Medical condition. You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States.

3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1993 if you:

a. were present in the United States for fewer than 183 days during 1993,

b. establish that during 1993 you had a tax home in a foreign country, and

c. establish that during 1993 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.

Tax Obligations of Aliens.—As an alien having income from the United States, you must pay U.S. taxes. If you have not filed required tax returns for each of the years since you first came to the United States, you should do so as soon as possible. Get the Form 1040 instructions to see if you must file a return.

Who Must File

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

1. You were a nonresident alien engaged, or considered to be engaged, in a trade or business in the United States during 1993. You must file Form 1040NR even if:

a. none of your income came from a trade or business conducted in the United States,

b. you have no income from U.S. sources, or

c. your income is exempt from U.S. tax.

In any of the above three cases, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

Note: *If you were a nonresident alien student or trainee who was temporarily present in the United States under an "F," "J," or "M" visa, you are considered engaged in a trade or business in the United States. Therefore, condition 1 applies to you and you must file Form 1040NR.*

2. You were a nonresident alien not engaged in a trade or business in the United States during 1993 and not all U.S. tax that you owe was withheld from your income.

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

4. You represent an estate or trust that would have had to file Form 1040NR.

Exception for Children Under Age 14.—If your child was under age 14 on January 1, 1994, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that

income totaled more than \$500 but less than \$5,000, you may be able to elect to report your child's income on your return. But you must use **Form 8814**, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return.—The spouse or personal representative must file the return for a deceased person who was required to file a return for 1993. 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 as the fiduciary of 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**, U.S. Fiduciary Income Tax Return, and its instructions.

When To File

Individuals.—If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 1993 calendar year is due by April 15, 1994.

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 1993 calendar year is due by June 15, 1994.

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**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

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

Where To File

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

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if either of the following applies to you:

• You were a nonresident alien on the last day of the tax year, and your spouse was

a U.S. citizen or resident alien on the last day of the tax year.

• You were a nonresident alien at the beginning of the tax year, but you were a resident alien on the last day of the tax year and your spouse was a U.S. citizen or resident alien on the last day of the tax year. This also applies if both you and your spouse were nonresident aliens at the beginning of the tax year and both were resident aliens at the end of the tax year.

If you elect in 1993 to be taxed as a U.S. resident, you and your spouse must file a joint return for 1993 using Form 1040, 1040A, or 1040EZ. Your worldwide income for the whole year will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1993. 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.

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR.

Dual-Status Taxpayers

Note: *If you elect to be taxed as a resident alien (discussed above), 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**, U.S. Individual Income Tax Return. Write "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR as the statement; write "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

Statements.—Any statement you file with your return must show your name, address, and social security number (taxpayer identification number). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

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

The following rules apply to dual-status taxpayers.

Standard Deduction.—You may not take the standard deduction.

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

Joint Return.—You may not file a joint return. However, see **Election To Be Taxed as a Resident Alien** on page 2.

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 on page 2, you must use the Tax Table column or Tax Rate Schedule for *Married Filing Separately* to figure your tax on income effectively connected with a U.S. trade or business. You may not use the *Single* Tax Table column or Tax Rate Schedule.

Personal Exemptions.—As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for

the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, Japan, or the Republic of Korea, or is a U.S. national. See Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

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

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Schedule D Tax Worksheet (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 38. To the left of line 38 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Schedule D Tax Worksheet (Form 1040), or Form 8615 on line 37 and the tax on the noneffectively connected income on line 47.

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

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

When filing Form 1040, show the total tax withheld on line 54. Enter amounts from the attached statement (Form 1040NR, lines 52, 59a, 59b, 60a, and 60b) to the left of line 54 and identify and include in the amount on line 54.

When filing Form 1040NR, show the total tax withheld on lines 52, 59a, 59b, 60a, and 60b. Enter the amount from the attached statement (Form 1040, line 54) to the left of line 52 and identify and include in the amount on line 52.

2. Tax paid with **Form 1040-ES**, Estimated Tax for Individuals, or **Form**

1040-ES (NR), U.S. Estimated Tax for Nonresident Alien Individuals.

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return, 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 60. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens.

How To Report Income on Form 1040NR

Community Income

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

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

Get **Pub. 555**, Federal Tax Information on Community Property, for more details.

Kinds of Income

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

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

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 47. Pub. 519 describes this income more fully.

Note: Use line 50 to report the 4% tax on U.S. sourced gross transportation income.

3. Income exempt from U.S. tax. Complete items K and L on page 5 of Form 1040NR and line 23 if applicable.

Dispositions of U.S. Real Property Interests

Gain or loss on the disposition of a U.S. real property interest by a nonresident alien individual is treated as if the alien individual were engaged in a trade or business in the United States and as if the gain or loss were effectively connected with the conduct of that trade or business. Losses of individuals shall be taken into account only to the extent they would be taken into account under section 165(c). See section 897 and its regulations.

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 45.

The nonrecognition rules (not recognizing gain or loss) apply only when a U.S. real property interest is exchanged for an interest the sale of which would be subject to U.S. tax.

Money and the fair market value of property received in exchange for an interest in a partnership, trust, or estate, will, to the extent attributable to a U.S. real property interest held by the partnership, trust, or estate, be considered as received from the sale or exchange of the U.S. real property interest.

Gains or losses from the disposition of a U.S. real property interest by a partnership, trust, or estate generally are passed through and must be reported on the income tax return of each partner or beneficiary.

U.S. Real Property Interests.—A U.S. real property interest is any interest (other than an interest solely as a creditor) in real property located in the United States or the Virgin Islands, or any interest in a domestic corporation that is a U.S. real property holding corporation. Generally, real property includes:

- **Land and unsevered natural products of the land**, such as growing crops and timber, and mines, wells, and other natural deposits.
- **Improvements on land**, including buildings, other inherently permanent structures, and structural components of these.
- **Personal property associated with the use of real property**, such as farming, forestry, mining, or construction equipment, or property used in lodging facilities or rented office space. See Pub. 519 for exceptions.

A corporation is a U.S. real property holding corporation if the fair market value of its U.S. real property interests equals or exceeds 50% of the fair market value of its U.S. real property interests, interests in foreign real property, plus any other of its assets that are used or held for use in a trade or business. For special rules, see sections 897(c)(4) and (5).

An interest in a foreign corporation is a U.S. real property interest only if the corporation elected to be treated as a domestic corporation.

An interest in a domestic corporation is not a U.S. real property interest if at the date of disposition of the interest in the corporation: **(a)** the corporation did not hold any U.S. real property interests, and **(b)** all the U.S. real property interests held by the corporation during the shorter of the periods described in section 897(c)(1)(A)(ii):

1. Were disposed of in a transaction in which all gain realized was recognized; or

2. Ceased to be U.S. real property interests because of the application of section 897(c)(1)(B) to one or more other corporations.

Stock Regularly Traded.—A U.S. real property interest does not include any class of stock of a domestic corporation that is regularly traded on an established securities market, unless you held more than 5% of that class of stock at any time during the shorter of the periods described in section 897(c)(1)(A)(ii).

Section 897(h) provides special rules for a real estate investment trust.

Virgin Islands Real Estate.—Gain or loss on dispositions of real property interests located in the U.S. Virgin Islands will be reported on returns filed with the Virgin Islands tax authorities. Tax on these dispositions will also be paid to the Virgin Islands tax authorities.

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

You may elect to treat some items of income as effectively connected with a U.S. trade or business. The election applies to all income from real property, or an interest in real property, located in the United States and held for the production of income. Income from real property includes:

- Rental income from real property.
- Profit from disposing of U.S. timber, coal, or iron ore while keeping a share in it.
- Rents and royalties from mines, oil or gas wells, or other natural resources.

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

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

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

Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if it is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have a fixed place of business in the United States. The income, gain, or loss must result directly from the usual business activities of your U.S. office. The kinds of foreign income that may be taxed at the graduated rates are:

- Interest or dividends from the U.S. business.
- Income from foreign sales made by your U.S. office.
- Rents or royalties you received for the use of intangible property located outside the United States or the privilege of using it. Such property includes patents, copyrights, trademarks, and franchises.

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

Name.—If you are filing Form 1040NR as a fiduciary, 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.—If your post office does not deliver mail to your home and you have a P.O. box, enter your box number instead of your present home address.

Identifying Number.—If you are filing Form 1040NR as a fiduciary, enter the employer identification number of the estate or trust.

If you are a nonresident alien engaged in a trade or business in the United States, you must get a taxpayer identification number. Generally, this number is your social security number. Apply for your number using **Form SS-5**, which you can get at Social Security Administration offices. If you applied for a number but do not have it by the time your return is due, write "Applied for" on your return.

If you do not have a social security number and are not otherwise required to get one, you can use the identification number the IRS assigned to you. This number is similar to a social security number but begins with the number 9. If 1993 is the first year you are filing a tax return and you are not otherwise required to get a social security number, do not make an entry in the space labeled "Identifying or social security number." When the IRS receives your return, you will be assigned an identification number. You must use this number when you file tax returns in the future or until you receive a social security number.

Filing Status and Exemptions for Individuals

Lines 1 through 7e

Exemptions for estates and trusts are described in the instructions for line 35.

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 1993, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1993.

Lines 1 and 2—Single Residents of Canada or Mexico, Single U.S. Nationals (American Samoans), and Other Single Nonresident Aliens.—If you check the box on line 1, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. Get **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for more details.

If you were a resident of Japan or the Republic of Korea, you may claim one exemption each for yourself and for any of your children who lived with you in the United States at any time during 1993.

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** tests below and you are a married resident of Canada or Mexico, or a U.S. national, check the box on line 1. If you meet the tests and you are a married resident of Japan or the Republic of Korea, check the box on line 2.

1. You file a separate return from your spouse.
2. You paid more than half the cost to keep up your home in 1993.
3. You lived apart from your spouse during the last 6 months of 1993.
4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1993.
5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules explained on this page for **Children of Divorced or Separated Parents**.

Lines 3 and 4—Married Residents of Canada, Mexico, Japan, or the Republic of Korea, and Married U.S. Nationals.—If your spouse died in 1993, you can still file as married and claim an exemption for your spouse.

If you were a married resident of Canada or Mexico, or a married U.S. national (line 3), you can take an exemption for yourself. 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 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 married resident of Japan or the Republic of Korea (line 4), you may claim one exemption each for yourself, and for your spouse and any of your children who lived with you in the United States at any time during 1993. You may claim your spouse's exemption only if your spouse had no income from U.S. sources and cannot be claimed as a dependent on another taxpayer's return.

Line 6—Qualifying Widow(er) With Dependent Child.—You may check the box on line 6 and use joint return tax rates for 1993 if **all seven** of the following apply.

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. national.
2. Your spouse died in 1991 or 1992 and you did not remarry in 1993.
3. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
4. This child lived in your home for all of 1993. Temporary absences, such as for vacation or school, count as time lived in the home.
5. You paid over half the cost of keeping up your home for this child.
6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.
7. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

Do not claim an exemption for your spouse.

Exemptions.—Exemptions are amounts you can deduct from income connected with a U.S. trade or business. Generally, you can always take an exemption for yourself. However, if you can be claimed as a dependent on another person's U.S. tax return (such as your parent's return), you cannot take an exemption for yourself even if that person chose not to claim you. If you were a resident of Canada, Mexico, Japan, or the Republic of Korea, or a U.S. national (American Samoan), you may be able to take other exemptions as well. See Pub. 519 for details.

Line 7c—Dependents.—Only residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. nationals may claim exemptions for their dependents.

You can take an exemption for each of your dependents who was alive during some part of 1993. This includes a baby **born** in 1993 or a person who **died** in 1993.

After you have figured out who you can claim as a dependent, fill in the columns on line 7c. If you have more than five dependents, show the information requested in columns (1) through (5) for

each of those dependents on an attached statement.

Column (1). Enter the name of each dependent.

Column (2). If your dependent was under age 1 on December 31, 1993, put a checkmark in column (2).

Column (3). If your dependent was age 1 or older on December 31, 1993, you must enter his or her social security number (SSN). If there is no entry in column (3) or if the SSN entered is incorrect, you may have to pay a \$50 penalty.

Your dependent can get an SSN by filing **Form SS-5** with a Social Security Administration office. If your dependent lives in Canada or Mexico, see Pub. 501 for details on how to get an SSN. If your dependent does not have an SSN by the time you are ready to file your return, apply for one and enter "Applied for" in column (3).

Column (4). Enter your dependent's relationship to you. For example, if the dependent is your child, enter "son" or "daughter."

Column (5). Enter the number of months your dependent lived with you in 1993. Do not enter more than 12. Count temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1993, enter "12" in this column.

Children Who Didn't Live With You Due to Divorce or Separation. If you are claiming a child who didn't live with you under the rules for **Children of Divorced or Separated Parents** below, enter the total number of such children on the line to the right of line 7c labeled "No. of your children on 7c who: didn't live with you due to divorce or separation." If you put a number on this line, you **must** do one of the following **each** year you claim this child as a dependent.

1. **Check the box on line 7d** if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.

2. Attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of certain pages from the decree or agreement instead of Form 8332. Get **Pub. 504**, Divorced or Separated Individuals, for details.

Note: You must attach the required information even if you filed it in an earlier year.

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

Children of Divorced or Separated Parents. The parent who had custody of a child for most of the year (**the custodial parent**) can generally take the exemption for that child if both parents together paid

over half of the child's support. This general rule also applies to parents who did not live together at any time during the last 6 months of the year. But the parent who did not have custody, or who had the child for the shorter time (**the noncustodial parent**), may take the exemption if both parents together paid over half of the child's support and **either a or b** below applies:

a. The custodial parent signs Form 8332 or a similar statement agreeing not to claim the child's exemption for 1993, or

b. A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the exemption and he or she gave at least \$600 for the child's support in 1993. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the exemption.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your forms and schedules. This will make it easier to complete your return. To do so, 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 do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total. **Example.** You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On Form 1040NR, line 8, you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28).

Income Effectively Connected With U.S. Trade or Business

Lines 8 through 22

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.—

Show the total of all effectively connected wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid

before taxes, insurance, etc., were taken out.

Include in this total:

- The amount that should be shown in box 1 on **Form W-2**. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
- Tips received that you did not report to your employer.

You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). For details on allocated tips, get **Pub. 531**, Reporting Tip Income.

Use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 48 on page 12.

- Corrective distributions of excess salary deferrals.

- Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.

- Disability pensions if you have not reached the minimum retirement age set by your employer.

Note: *Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on Form 1099-R (other than payments from an IRA) are reported on lines 18a and 18b of Form 1040NR. However, you must report this income on line 73 if it is not effectively connected with a U.S. trade or business. Payments from an IRA are reported on lines 17a and 17b.*

- Payments by insurance companies, etc., not included on Form W-2. Generally, these payments are not effectively connected income. However, if you received sick pay or a disability payment that is effectively connected with your U.S. trade or business from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick pay or disability income.

- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given to you at work if they were provided for your employer's convenience. Also, don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.

- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.

- Any amount your employer paid for your moving expenses, including the value of services furnished in kind, that is not included in box 1 on Form W-2.

Note: *You must report on line 8 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another*

person, a corporation, or a tax-exempt organization.

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get **Pub. 525**, Taxable and Nontaxable Income.

Employer-Provided Vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 1) of your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use **Form 2106**, Employee Business Expenses, to do so. The total annual lease value of the vehicle should be shown in either box 12 or 14 of your W-2 form or on a separate statement. For more details, get **Pub. 917**, Business Use of a Car.

Excess Salary Deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1993 under **all** plans is generally limited to \$8,994 for each person. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. Get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for details. Any amount deferred in excess of these limits must be reported on Form 1040NR, line 8.

Dependent Care Benefits (DCB). If you received benefits for 1993 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use **Form 2441**, Child and Dependent Care Expenses, to do so. The benefits should be shown in box 10 of your W-2 form(s). First, fill in Parts I and III of Form 2441. Include any taxable benefits from line 20 of that form on Form 1040NR, line 8. On the dotted line next to line 8, enter "DCB."

Caution: *If you have a child who was born in 1993 and you earned less than \$23,050, read A Change To Note in the Instructions for Form 2441 before filling in Part III.*

Line 9a—Taxable Interest Income.—

Report on line 9a **all** of your taxable interest income from assets effectively connected with a U.S. trade or business.

If you received interest not effectively connected with a U.S. trade or business, report it on page 4 of Form 1040NR, unless it is tax exempt under a treaty. Get **Pub. 901**, U.S. Tax Treaties. In addition, interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt if it is not effectively connected with a U.S. trade or business.

Report any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. Interest credited in 1993 on deposits you could not withdraw

because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1993 income. For details, get **Pub. 550**, Investment Income and Expenses.

For information on reporting Original issue discount (OID), get **Pub. 1212**, List of Original Issue Discount Instruments.

Note: *Portfolio interest you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more details, see Pub. 519.*

Line 9b—Tax-Exempt Interest.—If you received any tax-exempt interest income, such as from municipal bonds, report it 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.

Line 10—Dividend Income.—Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business. Dividends include:

Ordinary dividends. These are paid out of earnings and profits and are ordinary income. Any dividend you received is an ordinary dividend unless the paying corporation indicates otherwise.

Capital gain distributions. If you have other capital gains or losses, enter your capital gain distributions on **Schedule D (Form 1040)**. If you don't need Schedule D to report any other gains or losses, see the instructions for line 15.

Nontaxable distributions. Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

Note: *Generally, payments from a money market fund are dividends.*

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 1993 that you paid and deducted before 1993, part or all of this amount may be taxable. You may receive **Form 1099-G**, or similar statement, showing the refund.

If you chose to apply part or all of the refund to your 1993 estimated state or local income tax, the amount applied is considered income you received in 1993.

If, in the year you paid the tax, you **(a)** did not itemize deductions on Form 1040NR or Schedule A (Form 1040), or **(b)** filed Form 1040A or Form 1040EZ, **none** of your refund is taxable.

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

Line 12—Scholarship and Fellowship Grants.—If you received a scholarship or fellowship that was granted **after** August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are generally taxable. For example, amounts

used for room, board, and travel are generally taxable.

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 29. If the grant was reported on Form 1042-S, enter the gross amount from column (b) on line 12. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

Attach any **Form 1042-S** or **Form W-2** you received from the college or institution. If you did not receive a 1042-S or W-2 form, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

Line 13—Business Income or (Loss).—If you operated your own business or practiced your profession as a sole proprietor, report your income and expenses on **Schedule C** or **Schedule C-EZ (Form 1040)**. Enter on line 13 your net profit or (loss) from Schedule C or your net profit from Schedule C-EZ.

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. For general information on business income or loss, see the Instructions for **Schedule C (Form 1040)** and get **Pub. 334**, Tax Guide for Small Business.

Line 14—Capital Gain or (Loss).—See the Instructions for **Schedule D (Form 1040)**. Enter the effectively connected gain or (loss) from Schedule D. You may need **Pub. 544**, Sales and Other Dispositions of Assets.

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

Line 15—Capital Gain Distributions.—If you do not need **Schedule D (Form 1040)** for other capital transactions, enter your capital gain distributions on line 15.

Caution: *Report your capital gain distributions on Schedule D (Form 1040) and use the Schedule D Tax Worksheet in the instructions for Schedule D to figure your tax if your taxable income (Form 1040NR, line 36) is more than: \$44,575 if married filing separately, \$53,500 if single, or \$89,150 if filing as a qualifying widow(er).*

Line 16—Other Gains or (Losses).—If you sold or exchanged assets used in a U.S. trade or business, see the Instructions for

Form 4797. Enter on line 16 the ordinary gain or (loss) from Part II of Form 4797. You may also need Pub. 544.

Lines 17a and 17b—IRA Distributions.—Use lines 17a and 17b to report effectively connected payments (distributions) you received from your individual retirement arrangement (IRA). These include regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. But if this income is not effectively connected with your U.S. trade or business, report it on line 73. Generally, you will receive a **Form 1099-R** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1993 or an earlier year or you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 17a and 17b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 18a and 18b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 17b; **do not** make an entry on line 17a. If only part is taxable, enter the total distribution on line 17a and the taxable part on line 17b.

Caution: *If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. See the instructions for line 49 for details.*

Nondeductible Contributions. If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable. Get **Form 8606** to figure the taxable part of your IRA distribution. If you made any nondeductible contributions for 1993, you may need to make a special computation. Get **Pub. 590**, Individual Retirement Arrangements (IRAs), for details. Enter the total distribution on line 17a and the taxable part on line 17b.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report a rollover from one IRA to another IRA. Enter the total distribution on line 17a. If the total on line 17a was rolled over, enter zero on line 17b. If the total was not rolled over, enter the part not rolled over on line 17b. But if you ever make nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 17b. For more details, see Pub. 590.

Lines 18a and 18b—Pensions and Annuities.—Use lines 18a and 18b to report effectively connected pension and annuity payments you received, including disability pensions received after you reach the minimum retirement age set by your employer. Disability pensions received before you reach your employer's minimum retirement age are reported on line 8. Also, use lines 18a and 18b to report payments (distributions) from profit-sharing plans, retirement plans, and employee-savings

Simplified General Rule Worksheet—Lines 18a and 18b (keep for your records)

1. Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040NR, line 18a **1.** _____
2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion **2.** _____
3. Age at annuity starting date (see this page): Enter:

55 and under	300	} 3. _____
56–60	260		
61–65	240		
66–70	170		
71 and older	120		
4. Divide line 2 by the number on line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, also enter this amount on line 8; skip lines 6 and 7. 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 18b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R **9.** _____

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 18b. Enter the total pension or annuity payments received in 1993 on Form 1040NR, line 18a.

plans. See page 9 for details on rollovers and lump-sum distributions. But if this income is not effectively connected with your U.S. trade or business, report it on line 73.

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

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

In general, you should receive a **Form 1099-R** showing the amount of your pension or annuity. Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld from your pension or annuity.

Do not use lines 18a and 18b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 8. Also, **do not** use lines 18a and 18b to report social security or railroad retirement benefits shown on **Forms SSA-1042S** and **RRB-1042S**. Instead, see the instructions on page 17.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to additional taxes. For details, get **Pub. 575, Pension and Annuity Income (Including Simplified General Rule)**.

Fully Taxable Pensions and Annuities.

If your pension or annuity is fully taxable, enter it on line 18b; **do not** make an entry on line 18a. Your pension or annuity payments are fully taxable if **either** of the following applies:

- You did not contribute to the cost of your pension or annuity, or
- You used the 3-Year Rule and you got your entire cost back tax free before 1993.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get **Pub. 525, Taxable and Nontaxable Income**. If you received a **Form RRB-1099-R**, get Pub. 575 to see how to report your benefits.

Partially Taxable Pensions and Annuities.

If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939, Pension General Rule (Nonsimplified Method)**. But if your annuity starting date (defined later) was **after** July 1, 1986, you may be able to use the Simplified General Rule (explained later) to figure the taxable part of your pension or annuity.

If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions), and the IRS will figure the taxable part for you for a \$50 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 18b. But you may use the General

Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 18b and the total on line 18a.

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

Simplified General Rule. Using this method will usually result in at least as much of the pension or annuity being tax free each year as under the General Rule or as figured by the IRS. You qualify to use this simpler method if **all four** of the following apply.

1. Your annuity starting date was **after** July 1, 1986.
2. The pension or annuity payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
3. The pension or annuity payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
4. At the time the pension or annuity payments began, either you were under age 75 or, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you qualify, use the worksheet on this page to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in **Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits**, instead of the one on this page. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

Age 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. If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was **after** July 1, 1986, you may be able to change the way you figure the taxable part of your pension. For details, see Pub. 575 or Pub. 721.

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 18a and 18b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA.

Enter on line 18a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R**. If the total on line 18a (minus any contributions that were taxable to you when made) was rolled over, either directly or within 60 days of receiving the distribution, enter zero on line 18b. Otherwise, subtract the amount that was rolled over and any contributions that were taxable to you when made from the total on line 18a. Enter the results on line 18b. 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. If you received an early distribution from a qualified retirement plan and the total amount was not rolled over, you may owe an additional tax. You may also owe additional tax if you received an excess distribution from a qualified retirement plan. For details, see the instructions for line 49.

Enter the total distribution on line 18a and the taxable part on line 18b. But you may pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you chose to use **Form 4972**, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. For details, get Form 4972.

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 18a or 18b of Form 1040NR.

Line 19—Rental Real Estate, Royalties, Partnerships, Trusts, etc.—Use **Schedule E (Form 1040)** to report income or losses from rental real estate, royalties, partnerships, estates, trusts, and REMICs. Enter on line 19 the income or (loss) from Schedule E that is effectively connected with your U.S. business.

Line 20—Farm Income or (Loss).—Use **Schedule F (Form 1040)** to report farm income and expenses. Enter on line 20 your net profit or (loss) from Schedule F.

Line 21—Unemployment Compensation.—Enter on line 21 any unemployment compensation (insurance) you received. By January 31, 1994, you should receive a **Form 1099-G** showing the total amount paid to you during 1993. This amount should be shown in box 1.

Self-Employed Health Insurance Deduction Worksheet—Line 26 (keep for your records)

See the instructions for line 26 below.

- | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. | Enter total payments made in 1993 for health insurance coverage for 1993 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan | 1. _____ |
| 2. | Percentage used to figure the deduction | 2. _____ × .25 |
| 3. | Multiply line 1 by the percentage on line 2 | 3. _____ |
| 4. | 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 | 4. _____ |
| 5. | Self-employed health insurance deduction. Enter the smaller of line 3 or line 4 here and on Form 1040NR, line 26 | 5. _____ |

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

If you received an overpayment of unemployment compensation in 1993 and you repaid any of it in 1993, subtract the amount you repaid from the total amount you received. Enter the result on line 21. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 21.

If, in 1993, you repaid unemployment compensation that you reported in an earlier year, see **Repayments in Pub. 525**, Taxable and Nontaxable Income.

Do not include on line 21 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 8.

Line 22—Other Income.—Use line 22 to report any other income effectively connected with your U.S. business that is not reported on your return or other schedules. List the type and amount of income. If necessary, show the required information on an attached statement. The following are examples of income to report on line 22:

- Amounts recovered on bad debts that you deducted in an earlier year.
- Repayments of expenses that you deducted in an earlier year if they reduced your tax.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.
- Income from line 5 of **Form 8814**, Parents' Election To Report Child's Interest and Dividends.

For more details, see **Miscellaneous Taxable Income** in Pub. 525.

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

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1993, include it as a negative amount in parentheses on line 22. Attach a statement showing how you figured the amount. Get **Pub. 536**, Net Operating Losses, for more details.

Adjustments

Lines 25 through 30

Adjustments are amounts you can subtract from your income effectively connected with a U.S. trade or business.

Line 25—IRA Deduction.—Use line 25 to deduct contributions to your individual retirement arrangement (IRA).

Caution: *If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. Earnings on contributions to your IRA are not taxed until they are distributed to you.*

Special Rule for Married Individuals. If you are married filing a separate return 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 1993.

Not Covered by a Retirement Plan. If you were not covered by a retirement plan, you can take a full IRA deduction.

Covered by a Retirement Plan. Your Form W-2 should have the "Pension plan" box in box 15 checked if you were covered by your employer's plan. This box should be checked even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a Keogh or SEP retirement plan.

Get **Pub. 590**, Individual Retirement Arrangements (IRAs), for more details.

Line 26—Self-Employed Health Insurance Deduction.—If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. 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 1993, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For more details, get **Pub. 535**, Business Expenses.

Deduction for Exemptions Worksheet—Line 35 (keep for your records)
See the instructions for line 35 below.

Use this worksheet **only** if the amount on Form 1040NR, line 32, is more than the dollar amount shown on line 3 below for your filing status.

1. Multiply \$2,350 by the total number of exemptions claimed on Form 1040NR, line 7e **1.** _____
2. Enter the amount from Form 1040NR, line 32 **2.** _____
3. Enter on line 3 the amount shown below for your filing status:

<ul style="list-style-type: none"> ● Married filing separately, enter \$81,350 ● Single, enter \$108,450 ● Qualifying widow(er) with dependent child, enter \$162,700 	}	3. _____
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4. Subtract line 3 from line 2. If zero or less, **stop here**; enter the amount from line 1 above on Form 1040NR, line 35 **4.** _____
Note: If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), **stop here**; you **cannot** take a deduction for exemptions. Enter -0- on Form 1040NR, line 35.
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) **5.** _____
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 35. **8.** _____

If you qualify to take the deduction, use the worksheet on page 9 to figure the amount you can deduct.

Caution: If you can file **Schedule EIC (Form 1040A or Form 1040)**, Earned Income Credit, you may also be able to claim the health insurance credit on that schedule. If you claim that credit, **do not** use the worksheet on page 9. Instead, get **Pub. 596**, Earned Income Credit, to figure your self-employed health insurance deduction.

Line 27—Keogh Retirement Plan and Self-Employed SEP Deduction.—If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or Simplified Employee Pension (SEP) on line 27. Deduct payments for your employees on **Schedule C or F (Form 1040)**.

Caution: You must be self-employed to claim the Keogh deduction.

There are two types of Keogh plans:

- A **defined-contribution plan** has a separate account for each person. Benefits are based on the amount paid to each account.
- Payments to a **defined-benefit plan** are determined by the funds needed to give a specific benefit at retirement. If you deduct payments to this kind of plan, enter "DB" next to line 27.

For more details, including limits on the amount you can deduct, get **Pub. 560**, Retirement Plans for the Self-Employed.

Line 28—Penalty on Early Withdrawal of Savings.—The **Form 1099-INT**, or, if applicable, **Form 1099-OID** given to you

by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28. Be sure to include the interest income on Form 1040NR, line 9a.

Line 29—Scholarship and Fellowship Grants Excluded.—See the line 12 instructions and **Pub. 519**.

Line 30—Total Adjustments.—Add lines 25 through 29 and enter the total on line 30. Also, include in the total on line 30 any of the following adjustments that are **related to your effectively connected income**.

Qualified Performing Artists. If you are a qualified performing artist, include in the total on line 30 your performing-arts-related expenses from line 11 of **Form 2106**, Employee Business Expenses. Enter the amount and "QPA" next to line 30.

Forestation or Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file **Schedule C, C-EZ, or F (Form 1040)** for this activity, include your deduction in the total on line 30. Enter the amount and "Reforestation" next to line 30.

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on line 30 the amount you repaid in 1993. Enter the amount and "Sub-pay TRA" next to line 30. Or, you

may be able to claim a credit against your tax instead. Get **Pub. 525** for more details.

Contributions to Section 501(c)(18) Pension Plans. If you chose to have your employer contribute part of your pay to a pension plan exempt from tax under section 501(c)(18), the amount contributed should be identified with code **H** in box 13 of your W-2 form. You may deduct the amount contributed subject to the limits explained under **Excess Salary Deferrals** on page 6. Include your deduction in the total on line 30. Enter the amount and "501(c)(18)" next to line 30.

Deduction for Clean-Fuel Vehicles. If you can take this deduction (see **Pub. 535**), include it in the total on line 30. **Do not** include on line 30 any part of the deduction that you are claiming on **Schedule C, C-EZ, or F (Form 1040)**.

Adjusted Gross Income

Line 31

If line 31 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045**, Application for Tentative Refund. If you do not wish to carry back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more details, get **Pub. 536**, Net Operating Losses.

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

Lines 33 through 38

Line 33—Itemized Deductions.—Enter total itemized deductions from Schedule A.

Line 35—Deduction for Exemptions.—You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business.

If you file as an **individual**, multiply \$2,350 by the total number of exemptions entered on line 7e. (If you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519**.) But if your adjusted gross income from line 32 is more than the dollar amount shown below for your filing status, use the worksheet above to figure the amount, if any, to enter on line 35.

- \$81,350 if married filing separately.
- \$108,450 if single.
- \$162,700 if filing as a qualifying widow(er) with dependent child.

If you are filing for an **estate**, enter \$600 on line 35. If you are filing for a **trust** whose governing instrument requires it to distribute all its income currently, enter \$300 on line 35. Any other trust is allowed an exemption of \$100.

Line 37—Tax.—To figure your tax, use one of the following methods.

Tax Table. If your taxable income (line 36) is less than \$100,000, you **must** use the Tax Table to find your tax, unless you are required to use **Form 8615** or you use the **Schedule D Tax Worksheet (Form 1040)** (see below). Be sure you use the correct column in the Tax Table. If you checked Filing Status Box 3, 4, or 5, you must use the Married filing separately column. When you find the correct tax, enter that amount on line 37.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income (line 36) is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or you use the **Schedule D Tax Worksheet**.

Schedule D Tax Worksheet. If you had a net capital gain, your tax may be less if you figure it using the worksheet in the instructions for Schedule D.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1994, and who had more than \$1,200 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1993, do not use Form 8615 to figure the child's tax.

Note: *If you are filing Form 8814, Parents' Election To Report Child's Interest and Dividends, include in your total for line 37 the tax from Form 8814, line 8. Also, enter that tax in the space provided next to line 37.*

If you are a married resident of Canada, get **Pub. 597**, Information on the United States-Canada Income Tax Treaty.

Line 38—Additional Taxes.—Check the box(es) on line 38 to report any additional taxes from: **Form 4970**, Tax on Accumulation Distribution of Trusts, or **Form 4972**, Tax on Lump-Sum Distributions.

Credits

Lines 40 through 43

Line 40—Credit for Child and Dependent Care Expenses.—You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent who could not care for himself or herself. But to do so, the care must have been provided so that you could work or look for work and you must have had effectively connected income from a job or through self-employment.

Use **Form 2441** to figure the credit. If you received any dependent care benefits for 1993, you must file Form 2441 to figure the amount of benefits you can exclude from your income even if you cannot take the credit. For more details, including special rules for divorced or separated parents, see the instructions for Form 2441 and **Pub. 503**, Child and Dependent Care Expenses.

Line 41—Foreign Tax Credit.—**Form 1116** explains when you can take this credit for payment of income tax to a

foreign country. To take it, you must report income from foreign sources. See **Foreign Income Taxed by the United States** on page 4. You also must have paid or owe foreign tax on that income. Also, get **Pub. 514**, Foreign Tax Credit for Individuals.
Line 42—Other Credits.—Complete line 42 if you can take any of the following credits.

General Business Credit. If you have two or more of the following general business credits, a general business credit carryforward, or a general business credit (other than the low-income housing credit) from a passive activity, you must also complete **Form 3800** to figure the total credit. Include on line 42 the amount from Form 3800. Also, be sure to check the box on line 42 for Form 3800. If you have only one general business credit, include on line 42 the amount of the credit from the form. Also, check the "Form (specify)" box on line 42 and enter the form number for that credit.

- **Form 3468, Investment Credit.** This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

- **Form 5884, Jobs Credit.** If you are a business employer who hires people who are members of special targeted groups, you may be able to take this credit. Use Form 5884 to figure the credit.

- **Form 6478, Credit for Alcohol Used as Fuel.** If you sold straight alcohol (or an alcohol mixture) at retail or used it as fuel in your trade or business, get Form 6478 to see if you can take this credit.

- **Form 6765, Credit for Increasing Research Activities.** You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Get Form 6765 for details.

- **Form 8586, Low-Income Housing Credit, and Schedule A (Form 8609), Annual Statement.** If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8609) to figure the credit. Also, complete and attach **Form 8609**, Low-Income Housing Credit Allocation Certification.

- **Form 8826, Disabled Access Credit.** If you paid or incurred expenses to make your business accessible to or usable by individuals with disabilities, get Form 8826 to see if you can take this credit.

- **Form 8830, Enhanced Oil Recovery Credit.** You may be able to take a credit of 15% of your enhanced oil recovery costs. Get Form 8830 for details.

- **Form 8835, Renewable Electricity Production Credit.** If you owned a facility that produced electricity from qualified energy resources and the facility was placed in service after 1992, get Form 8835 to see if you can take this credit.

- **Mortgage Interest Credit (Form 8396).** If you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or improve your main home, get Form 8396

to see if you can take this credit. If you can, check the box for Form 8396 on line 42.

Credit for Prior Year Minimum Tax (Form 8801). If you paid alternative minimum tax in an earlier year, get Form 8801 to see if you can take this credit. If you can, check the box for Form 8801 on line 42.

Qualified Electric Vehicle Credit (Form 8834). If you placed a new electric vehicle in service after June 30, 1993, get Form 8834 to see if you can take this credit. If you can, check the "Form (specify)" box on line 42 and enter the form number.

Line 43—Add lines 40 through 42 and enter the total on line 43.

Nonconventional Source Fuel Credit. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See section 29 for a definition of qualified fuels, details on figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 43. Write the amount and "FNS" next to line 43.

Other Taxes

Lines 45 through 51

Line 45—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 at least a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251** for individuals. Fiduciaries, get **Schedule H, Form 1041** and its instructions to see if you owe this tax.

To see if you should complete Form 6251, add the amounts on Form 1040NR, lines 33 and 35, plus the total of all adjustments and tax preference items that apply to you (see the list that begins below). If the total is more than the dollar amount shown below for your filing status, fill in Form 6251. Also fill in Form 6251 if you are claiming a net operating loss deduction or the foreign tax credit.

- \$45,000 if qualifying widow(er) with dependent child.
- \$33,750 if single.
- \$22,500 if married filing separately.

Disposition of U.S. Real Property Interests. If you disposed of U.S. real property interests at a gain, you must make a special computation. First, fill in Form 6251 through line 23. Then, use the worksheet on page 12 to see if you have to enter a different amount on line 23 of Form 6251.

Adjustments and Preferences:

1. Accelerated depreciation in excess of straight-line.
2. Income from the exercise of incentive stock options.
3. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment

Worksheet (keep for your records)

First complete Form 6251 through line 23. Then:

1. Enter the amount from Form 6251, line 21 1. _____
2. Enter your net U.S. real property gain for the tax year 2. _____
3. Enter the **smaller** of line 1 or line 2 3. _____
4. If line 3 above is **equal to or less than** the amount you entered on Form 6251, line 23, do not change the amount on line 23. If line 3 above is **more than** the amount on Form 6251, line 23, replace the amount on line 23 with the amount on line 3. Fill in the rest of Form 6251. If you owe the alternative minimum tax, attach Form 6251 and a copy of this page to your return 4. _____

company to the extent derived from private activity bonds).

4. Intangible drilling costs.
5. Depletion.
6. Circulation expenditures.
7. Research and experimental expenditures.
8. Mining exploration and development costs.
9. Amortization of pollution-control facilities.
10. Income or (loss) from tax shelter farm activities.
11. Income or (loss) from passive activities.
12. Income from long-term contracts figured under the percentage-of-completion method.
13. Income from installment sales of certain property.

Note: Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040NR, line 32, is more than the sum of \$1,000 plus the child's earned income.

Line 46—Recapture Taxes.—If you owe any of the following taxes, check the box(es) and include the tax on line 46.

Recapture of Investment Credit. If you disposed of investment credit property or changed its use before the end of its useful life or recovery period, you may owe this tax. See Form 4255 for details.

Recapture of Low-Income Housing Credit. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe this tax. See Form 8611 for details.

Recapture of Federal Mortgage Subsidy. If you sold your home in 1993 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe this tax. See Form 8828 for details.

Line 48—Social Security and Medicare Tax on Tip Income Not Reported to Employer.—If you received tips of \$20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you are including in your income, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRTA tax was not withheld,

you must pay it unless the rules discussed under **Uncollected Employee Social Security and Medicare or RRTA Tax on Tips** (line 51) apply.

To figure the social security and Medicare tax, get Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Enter the tax on line 48.

To pay the RRTA tax, contact your employer. Your employer will collect the tax.

Be sure all your tips are reported as income on Form 1040NR, line 8.

Caution: 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 49—Tax on Qualified Retirement Plans, Including IRAs.—You may owe this tax if any of the following apply:

1. You received any early distributions from a qualified retirement plan (including your IRA), annuity, or modified endowment contract (entered into after June 20, 1988).
2. You received any excess distributions from a qualified retirement plan.
3. You made excess contributions to your IRA.
4. You had excess accumulations in a qualified retirement plan.

If any of the above apply, get Form 5329 and its instructions to see if you owe this tax and if you must file Form 5329. Enter the tax from Form 5329 on line 49. However, if only item 1 above applies to you and distribution code 1 is shown in box 7 of your Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 49. The taxable amount of the distribution is the part of the distribution you reported on line 17b or line 18b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 49 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

Caution: Be sure to include on line 17b or line 18b of Form 1040NR or on Form 4972, whichever applies, the taxable part of any early distributions you received.

Line 50—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 not be treated as 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. Substantially all 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 51—Total Tax.—Add lines 44 through 50 and enter the total on line 51. Also, include in the total on line 51 any of the following that apply.

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get Pub. 560, Retirement Plans for the Self-Employed, for more details. Include this penalty tax in your total for line 51. Enter the amount of this tax and the words "Section 72(m)(5)" on the dotted line next to line 51.

Advance Earned Income Credit (AEIC) Payments. If you received AEIC payments, include them in the total on line 51. Enter the amount and "AEIC" on the dotted line next to line 51. These payments should be shown in box 9 of your W-2 forms.

Note: Use Schedule EIC to figure the earned income credit you can actually take.

Uncollected Employee Social Security and Medicare or RRTA Tax on Tips. If you did not have enough wages to cover the social security and Medicare or railroad retirement (RRTA) tax due on tips you reported to your employer, the amount of tax due should be identified with codes A and B in box 13 of your Form W-2. Include this tax in the total for line 51. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 51.

Uncollected Employee Social Security and Medicare or RRTA Tax on

Group-Term Life Insurance. If you had group-term life insurance through a former employer, you may have to pay social security and Medicare or RRTA tax on part of the cost of the life insurance. The amount of tax due should be identified with codes **M** and **N** in box 13 of your Form W-2. Include this tax in the total for line 51. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 51.

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of this excess payment. Enter the amount and "EPP" on the dotted line next to line 51.

If you received a **Form W-2** that includes a parachute payment, the amount of tax on any excess payment should be identified with code **K** in box 13 of Form W-2. Include this tax in the total for line 51.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 51.

Payments

Lines 52 through 60b

Line 52—Federal Income Tax

Withheld.—Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, and 1099-R**. Enter the total on line 52. The amount of Federal income tax withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 52 includes amounts withheld as shown on Form 1099-R, check the box on line 52. Be sure to attach the Form 1099-R. Also, include in the total for line 52 any tax withheld on scholarship or fellowship grants from Form 1042-S.

Backup Withholding. If you received a 1993 Form 1099 showing Federal income tax withheld (backup withholding) on dividends, interest income, or other income you received, include the amount withheld in the total on line 52. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms. Be sure to check the box on line 52.

Line 53—1993 Estimated Tax

Payments.—Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1993. Include any overpayment from your 1992 return that you applied to your 1993 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR explaining all the payments you made in 1993, the service center where you made the payments, and the name and

Excess Social Security and Medicare Tax Withheld Worksheet—Line 56 (keep for your records)

Caution: *Do not use this worksheet if any RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.*

1. Add all social security tax withheld but not more than \$3,571.20 for each employer. This tax should be shown in box 4 of your W-2 forms. Enter the total here	1. _____
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040NR, line 51	2. _____
3. Add lines 1 and 2. If \$3,571.20 or less, enter -0- on line 5 and go to line 6	3. _____
4. Social security tax limit	4. <u>3,571.20</u>
5. Subtract line 4 from line 3	5. _____
6. Add all Medicare tax withheld but not more than \$1,957.50 for each employer. This tax should be shown in box 6 of your W-2 forms. Enter the total here	6. _____
7. Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040NR, line 51	7. _____
8. Add lines 6 and 7. If \$1,957.50 or less, enter -0- on line 10 and go to line 11	8. _____
9. Medicare tax limit	9. <u>1,957.50</u>
10. Subtract line 9 from line 8	10. _____
11. Excess social security and Medicare tax withheld. Add lines 5 and 10. Enter the total here and on Form 1040NR, line 56	11. _____

social security number under which you made the payments.

Line 54—Earned Income Credit.—If the amount on line 32 is less than \$23,050 and all of the following apply, you may be able to take this credit.

- Your filing status is single or qualifying widow(er) with dependent child, and
- You had earned income of at least \$1 but less than \$23,050, and
- You had a child living with you in your main home in the United States for more than half of 1993, and
- The child was under age 19 or a full-time student under age 24 at the end of 1993, or was permanently and totally disabled.

If you believe you can take this credit, get **Schedule EIC (Form 1040A or Form 1040)** to figure the amount to enter on line 54.

Line 55—Amount Paid With Form 4868 (Extension Request).—If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter the amount you paid with that form. Also, include any amounts paid with **Form 2688**.

Line 56—Excess Social Security, Medicare, and RRTA Tax Withheld—More Than One Employer.

Excess Social Security and Medicare Tax Withheld. If you had more than one employer for 1993 and your total wages were over \$57,600, your employers may have withheld too much social security tax. If your total wages were over \$135,000, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 56. Use the worksheet above to figure the excess amount.

If any one employer withheld more than \$3,571.20 of social security tax, or more

than \$1,957.50 of Medicare tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Excess Railroad Retirement (RRTA) Tax Withheld. If you had more than one railroad employer for 1993 and your total compensation was over \$57,600, your employers may have withheld too much tier 1 tax. If your total compensation was over \$42,900, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 56. Get **Pub. 505, Tax Withholding and Estimated Tax**, to figure the excess amount. **Do not** use the worksheet on this page.

If any one employer withheld more than \$3,571.20 of tier 1 RRTA tax, more than \$1,957.50 of tier 1 Medicare tax, or more than \$2,102.10 of tier 2 tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Line 57a—Deferral of Additional 1993 Taxes.—If your taxable income on Form 1040NR, line 36, is over \$70,000 (over \$115,000 if single, over \$140,000 if qualifying widow(er) with dependent child) and you do not owe the alternative minimum tax on Form 1040NR, line 45, you may be able to elect to defer part of the tax shown on line 51. Get **Form 8841** for details. Enter the amount from Form 8841 on line 57a.

Line 57b—Other Payments.

Regulated Investment Company Credit. Include on this line the total amount of the credit from **Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains**. Be sure to attach Copy B of Form 2439 and check the box on line 57b for Form 2439.

Credit for Federal Tax Paid on Fuels. If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your

business, or for certain diesel-powered cars, vans, and light trucks, attach **Form 4136**. Include the credit on line 57b and check the box for Form 4136. For more details, get **Pub. 225**, Farmer's Tax Guide, or **Pub. 378**, Fuel Tax Credits and Refunds.

Line 58—Credit for Amount Paid With Form 1040-C.—Enter any amount you paid with Form 1040-C for 1993.

Lines 59a and 59b—U.S. Tax Withheld at Source.—Enter on line 59a the amount you show on line 77. Enter on line 59b any tax withheld by a partnership under section 1446. Be sure to attach a copy of **Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805**, or similar form.

Lines 60a and 60b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests.—Enter on line 60a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 60b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**.

Refund or Amount You Owe

Lines 62 through 66

Line 62—Amount Overpaid (if line 61 is more than line 51).—Subtract line 51 from line 61 and enter the result on line 62. If line 62 is under \$1, we will send a refund only on written request.

Note: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **1994 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 17.

Line 63—Refund.—Enter the amount from line 62 that you want refunded to you.

Line 64—Applied to 1994 Estimated Tax.—Enter on this line the amount of overpayment you want applied to your estimated tax for 1994.

Line 65—Amount You Owe (if line 51 is more than line 61).—Subtract line 61 from line 51 and enter the result on line 65. This is the amount you owe. Attach to the front of your return a check or money order payable to the Internal Revenue Service for the full amount due when you file. Write your name, address, identifying or social security number, and "1993 Form 1040NR" on your payment. Be sure to attach your payment on top of any Forms W-2, 1042-S, 1099-R, etc., on the front of your return. You do not have to pay if line 65 is under \$1.

Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040NR.

Note: If you owe tax for 1993, you may need to **(a)** increase the amount of income tax withheld from your pay or **(b)** make estimated tax payments for 1994. See **1994 Income Tax Withholding and Estimated Tax Payments for Individuals** on page 17.

Installment Payments. If you cannot pay the full amount shown on line 65 with your

return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. To limit the interest and penalty charges, pay as much of the tax as possible with your return. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, attach to the front of your return either a completed **Form 9465**, Installment Agreement Request, or your own written request. A written request should include your name, address, identifying or social security number, the amount shown on line 65, the amount you paid with your return, and the amount and date you can pay each month. It should also include the tax year and the form number (Form 1040NR).

Line 66—Estimated Tax Penalty.—If line 65 is at least \$500 and it is more than 10% of the tax shown on your return, you may owe this penalty. Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any payment period. Get **Form 2210** (or **Form 2210-F** for farmers and fishermen) to see if you owe the penalty. If so, use the form to figure the amount. Because Form 2210 is complicated, if you want, the IRS will figure the penalty for you and send you a bill. In certain situations, you may be able to lower your penalty. See **Lowering the Penalty** below.

Figuring the Penalty. If you choose to figure the penalty yourself on Form 2210 (or 2210-F), enter the penalty on Form 1040NR, line 66. Add the penalty to any tax due and enter the total on line 65. If you are due a refund, subtract the penalty from the overpayment you show on line 62. **Do not** attach Form 2210 to your return; keep it for your records.

If you leave line 66 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the date of the bill.

Lowering the Penalty. In the following situations, you may be able to lower the amount of your penalty.

- You claim a waiver.
- Your income varied during the year and you use the annualized income installment method to figure your required payments.
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

If any of the situations above apply to you, complete Form 2210 (or 2210-F) to see if your penalty can be lowered. If so, you **must** file Form 2210 (or 2210-F) with your return. For more details, see the Instructions for Form 2210 (or 2210-F).

Signature

See **Reminders** on pages 17 and 18 after you complete pages 3, 4, and 5 of the form.

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 1993 on income connected with a U.S. trade or business. If, during 1993, 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.

Gifts to U.S. Charities

Lines 4 through 7

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

If you do not know whether you can deduct what you gave to an organization, check with that organization or with the IRS.

Caution: If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received. For more details, get **Pub. 526, Charitable Contributions**.

Contributions You MAY Deduct.—

Contributions may be in cash but be sure to keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given. Contributions may also be in the form of 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 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Limit on the Amount You May Deduct.

Get Pub. 526 to figure the amount of your deduction if **any** of the following apply:

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040NR, line 32.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040NR, line 32.
- You gave gifts of property that increased in value or gave gifts of the use of property.

You MAY NOT Deduct as Contributions:

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

- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals, foreign organizations, and groups that are run for personal profit.
- 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 any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

Example. You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.

Line 4.—Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 5.—Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

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

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

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

Note: If your total deduction for gifts of property is over \$500, or if you gave less than your entire interest in the property, or you made a “qualified conservation contribution” under section 170(h), 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 on how to figure a carryover.

Casualty and Theft Losses

Line 8

Use line 8 to report any casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Complete and attach **Form 4684**, Casualties and Thefts, to figure the amount of your loss to enter on line 8.

Losses You MAY Deduct.—You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution. You may deduct nonbusiness casualty or theft losses only to the extent that—

1. The amount of **each** separate casualty or theft loss is more than \$100, and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 32.

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

Additional Information. For more details, get **Pub. 547**, Nonbusiness Disasters, Casualties, and Thefts. It also has information about Federal disaster area losses.

Losses You MAY NOT Deduct:

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

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

Moving Expenses

Line 9

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.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 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 35 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, get **Pub. 521**, Moving Expenses. Complete and attach **Form 3903** to figure the amount to enter on line 9.

Miscellaneous Deductions

Lines 10 through 16

Note: Miscellaneous deductions are allowed only if and to the extent they are connected with your effectively connected income.

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 14.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 10. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 11.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 16. See the instructions for line 16.

Additional Information.—For more details, get **Pub. 529**, Miscellaneous Deductions.

Examples of Expenses You May Not Deduct:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property. But see **Casualty and Theft Losses** on this page.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- 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.
- Expenses of adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 10.—Enter the total job expenses you paid for which you were not reimbursed. But you **MUST** fill in and attach **Form 2106**, Employee Business Expenses, if **either** of the following applies:

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 10.

If either **1** or **2** above applies to you, fill in Form 2106 for **all** your job expenses.

Then, enter on line 10 the amount from Form 2106, line 11.

If you don't have to fill in Form 2106, list the type and amount of each expense on the dotted lines next to line 10. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 10.

Examples of expenses to include on line 10 are:

- Travel, transportation, meal or entertainment expenses. **Note:** *If you have any of these expenses, you must use Form 2106 for all your job expenses.*
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employers said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Business use of part of your home but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, get **Pub. 587**, Business Use of Your Home.
- Educational expenses you paid that were required by your employer, or by law or regulations, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, get **Pub. 508**, Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** on page 15.

Line 11.—Enter the total amount you paid to produce or collect taxable income, manage or protect property held for earning income, or determine your tax. But **do not** include any expenses deducted elsewhere such as on **Schedule C, C-EZ, E, or F (Form 1040)**. 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:

- Tax return preparation fees, including fees paid for magnetic media filing of your return.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., 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 on the amount you may deduct, see **Pub. 529**.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Page 16

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

1. Add the amounts on Schedule A, lines 3, 7, 8, 9, 15, and 16	1. _____
2. Enter the amount on Schedule A, line 8	2. _____
3. Subtract line 2 from line 1. If the result is zero, stop here ; enter the amount from line 1 above on Schedule A, line 17	3. _____
4. Multiply line 3 above by 80% (.80)	4. _____
5. Enter the amount from Form 1040NR, line 32	5. _____
6. Enter \$108,450 (\$54,225 if you checked filing status box 3, 4, or 5)	6. _____
7. Subtract line 6 from line 5. If the result is zero or less, stop here ; enter the amount from line 1 above on Schedule A, line 17	7. _____
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. _____

Line 16.—Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. 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:

- Certain adjustments when you restore amounts held under a claim of right.
- Impairment-related work expenses of a disabled person.

For more details on these and other expenses not subject to the 2% AGI limit, see **Pub. 529**.

Total Itemized Deductions

Line 17

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040NR, line 32, is more than \$108,450 (more than \$54,225 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet on this page to figure the amount you may deduct.

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

For more information, see **Pub. 519**, U.S. Tax Guide for Aliens.

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 for you if your country and the United States have a treaty setting lower rates. Table 1 in **Pub. 901** summarizes which countries have such treaties and what the rates are.

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

The following list gives only a general idea of what income to report on page 4, but only to the extent the amount received

is not effectively connected with the conduct of a trade or business in the United States.

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

Note: *Portfolio interest that you received as a nonresident alien on obligations issued after July 18, 1984, is exempt from the 30% tax. For more information, see Pub. 519.*

Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies is tax exempt if it is not effectively connected with a U.S. trade or business. For more information, see **Pub. 519**.

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

3. Original issue discount (OID). If you sold or exchanged the obligation, include in income the OID that accrued while you held the obligation minus the amount previously included in income. If you received a payment on an original issue discount obligation, see **Pub. 519**.

4. Capital gains in excess of capital losses from U.S. sources during 1993. Include these gains only if you were in the United States at least 183 days during 1993. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

If you had a gain or loss on disposing of a U.S. real property interest, see **Dispositions of U.S. Real Property Interests** on page 4.

5. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see section 871(j) for exceptions). You must report the

full amount of your winnings. You cannot offset losses against winnings and report the difference.

Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security).—One-half 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. Social security benefits do not include any Supplemental Security Income (SSI) payments.

By January 31, 1994, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1993, and the amount of any social security benefits you repaid in 1993. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 50% of the total amount from box 5 of **ALL** your Forms SSA-1042S and Forms RRB-1042S on line 74 of Form 1040NR. Attach a copy of all Forms SSA-1042S and RRB-1042S to Form 1040NR.

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

Other Information (Page 5)

You must complete all items. If an item does not apply to you, write "N/A" (Not Applicable).

Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or a similar statement attached to your tax return. But see Pub. 519 for exceptions to this rule. 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.

Reminders

Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

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 for you, you are still responsible for the correctness of the return.

Child's Return.—If your child cannot sign his or her return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Paid Preparers Must Sign Your Return.—Generally, anyone you pay to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return. A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return but **does not charge you should not sign.**

Address Change

If you move after you file, always notify in writing the IRS Service Center where you filed your last return. You can use **Form 8822**, Change of Address, to notify us of your new address.

If you are expecting a refund, also notify the post office serving your old address. You will receive your check faster this way. Please be sure to write your identifying or social security number on any letters to the IRS.

1994 Income Tax Withholding and Estimated Tax Payments for Individuals

If the amount you owe (line 65) or the amount you overpaid (line 62) is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1994 Form 1040NR will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) for 1994 is \$500 or more, get **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 1994 and you must pay estimated tax, use **Form 1040-ES**.

Records You Should Keep

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept 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. Keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, get **Pub. 552**, Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return

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

Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to change the 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. A return filed early is considered filed on the date it was due.

Penalties and Interest

Note: *You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts is complicated, we will do it for you. If you are due a refund, we may reduce your refund by any penalty you may owe. Otherwise, we will send you a bill for the amount due.*

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 overstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for Late Filing.—If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late,

the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for Late Payment of Tax.—If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040NR, page 2. Do not include the interest or penalty amounts in the **Amount You Owe** on line 65.*

Estimated Tax Penalty.—If line 65 is at least \$500 and it is more than 10% of the tax shown on line 51 of your return, you may owe this penalty. Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any payment period. For more details, see the instructions for line 66.

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

striking out the preprinted language above the space where you sign.

Other Penalties.—Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement.

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1994 tax return. Do not add your gift to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Taxpayer Assistance

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

In the United States, call the local city number listed in your telephone directory if it is not a long-distance call for you. Otherwise, call 1-800-829-1040, a toll-free number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social

security number or taxpayer identification number when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue offices in: Bonn, Germany; Caracas, Venezuela; Riyadh, Saudi Arabia; London, England; Mexico City, Mexico; Nassau, the Bahamas; Ottawa, Canada; Paris, France; Rome, Italy; Sao Paulo, Brazil; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, income tax forms and publications may be obtained from U.S. embassies and consulates abroad.

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

Unresolved Tax Problems

The **Problem Resolution Program** is for taxpayers who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. (You may also contact one of the overseas IRS offices listed on this page under **Taxpayer Assistance**.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, get **Pub. 1546**.

1993 Tax Table

Based on Taxable Income

For persons with taxable incomes of less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 36 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount he must enter on line 37 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
25,200	25,250	4,190	3,784	4,665
25,250	25,300	4,204	3,791	4,679
25,300	25,350	4,218	3,799	4,693
25,350	25,400	4,232	3,806	4,707

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

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
5,000					8,000					11,000				
5,000	5,050	754	754	754	8,000	8,050	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,100	5,150	769	769	769	8,100	8,150	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669
5,150	5,200	776	776	776	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,200	5,250	784	784	784	8,200	8,250	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684
5,250	5,300	791	791	791	8,250	8,300	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691
5,300	5,350	799	799	799	8,300	8,350	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699
5,350	5,400	806	806	806	8,350	8,400	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706
5,400	5,450	814	814	814	8,400	8,450	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714
5,450	5,500	821	821	821	8,450	8,500	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721
5,500	5,550	829	829	829	8,500	8,550	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729
5,550	5,600	836	836	836	8,550	8,600	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736
5,600	5,650	844	844	844	8,600	8,650	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744
5,650	5,700	851	851	851	8,650	8,700	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751
5,700	5,750	859	859	859	8,700	8,750	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759
5,750	5,800	866	866	866	8,750	8,800	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766
5,800	5,850	874	874	874	8,800	8,850	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774
5,850	5,900	881	881	881	8,850	8,900	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781
5,900	5,950	889	889	889	8,900	8,950	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789
5,950	6,000	896	896	896	8,950	9,000	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796
6,000					9,000					12,000				
6,000	6,050	904	904	904	9,000	9,050	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804
6,050	6,100	911	911	911	9,050	9,100	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811
6,100	6,150	919	919	919	9,100	9,150	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819
6,150	6,200	926	926	926	9,150	9,200	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826
6,200	6,250	934	934	934	9,200	9,250	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834
6,250	6,300	941	941	941	9,250	9,300	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841
6,300	6,350	949	949	949	9,300	9,350	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849
6,350	6,400	956	956	956	9,350	9,400	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856
6,400	6,450	964	964	964	9,400	9,450	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864
6,450	6,500	971	971	971	9,450	9,500	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871
6,500	6,550	979	979	979	9,500	9,550	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879
6,550	6,600	986	986	986	9,550	9,600	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886
6,600	6,650	994	994	994	9,600	9,650	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946
7,000					10,000					13,000				
7,000	7,050	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
14,000					17,000					20,000				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,209
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,223
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,237
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,251
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,265
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,279
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,293
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,307
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,321
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,335
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,349
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,363
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,377
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,391
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,405
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,419
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,433
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,447
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,461
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,475
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,489
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,503
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,517
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,531
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,545
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,559
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,573
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,587
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,601
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,615
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,789	21,500	21,550	3,229	3,229	3,629
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,803	21,550	21,600	3,236	3,236	3,643
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,817	21,600	21,650	3,244	3,244	3,657
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,831	21,650	21,700	3,251	3,251	3,671
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,845	21,700	21,750	3,259	3,259	3,685
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,859	21,750	21,800	3,266	3,266	3,699
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,873	21,800	21,850	3,274	3,274	3,713
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,887	21,850	21,900	3,281	3,281	3,727
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,901	21,900	21,950	3,289	3,289	3,741
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,915	21,950	22,000	3,296	3,296	3,755
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,929	22,000	22,050	3,304	3,304	3,769
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,943	22,050	22,100	3,311	3,311	3,783
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,957	22,100	22,150	3,322	3,319	3,797
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,971	22,150	22,200	3,336	3,326	3,811
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,985	22,200	22,250	3,350	3,334	3,825
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,999	22,250	22,300	3,364	3,341	3,839
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	3,013	22,300	22,350	3,378	3,349	3,853
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	3,027	22,350	22,400	3,392	3,356	3,867
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	3,041	22,400	22,450	3,406	3,364	3,881
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	3,055	22,450	22,500	3,420	3,371	3,895
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	3,069	22,500	22,550	3,434	3,379	3,909
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,083	22,550	22,600	3,448	3,386	3,923
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,097	22,600	22,650	3,462	3,394	3,937
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,111	22,650	22,700	3,476	3,401	3,951
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,125	22,700	22,750	3,490	3,409	3,965
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,139	22,750	22,800	3,504	3,416	3,979
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,153	22,800	22,850	3,518	3,424	3,993
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,167	22,850	22,900	3,532	3,431	4,007
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,181	22,900	22,950	3,546	3,439	4,021
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,195	22,950	23,000	3,560	3,446	4,035

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,574	3,454	4,049	26,000	26,050	4,414	3,904	4,889	29,000	29,050	5,254	4,354	5,729
23,050	23,100	3,588	3,461	4,063	26,050	26,100	4,428	3,911	4,903	29,050	29,100	5,268	4,361	5,743
23,100	23,150	3,602	3,469	4,077	26,100	26,150	4,442	3,919	4,917	29,100	29,150	5,282	4,369	5,757
23,150	23,200	3,616	3,476	4,091	26,150	26,200	4,456	3,926	4,931	29,150	29,200	5,296	4,376	5,771
23,200	23,250	3,630	3,484	4,105	26,200	26,250	4,470	3,934	4,945	29,200	29,250	5,310	4,384	5,785
23,250	23,300	3,644	3,491	4,119	26,250	26,300	4,484	3,941	4,959	29,250	29,300	5,324	4,391	5,799
23,300	23,350	3,658	3,499	4,133	26,300	26,350	4,498	3,949	4,973	29,300	29,350	5,338	4,399	5,813
23,350	23,400	3,672	3,506	4,147	26,350	26,400	4,512	3,956	4,987	29,350	29,400	5,352	4,406	5,827
23,400	23,450	3,686	3,514	4,161	26,400	26,450	4,526	3,964	5,001	29,400	29,450	5,366	4,414	5,841
23,450	23,500	3,700	3,521	4,175	26,450	26,500	4,540	3,971	5,015	29,450	29,500	5,380	4,421	5,855
23,500	23,550	3,714	3,529	4,189	26,500	26,550	4,554	3,979	5,029	29,500	29,550	5,394	4,429	5,869
23,550	23,600	3,728	3,536	4,203	26,550	26,600	4,568	3,986	5,043	29,550	29,600	5,408	4,436	5,883
23,600	23,650	3,742	3,544	4,217	26,600	26,650	4,582	3,994	5,057	29,600	29,650	5,422	4,444	5,897
23,650	23,700	3,756	3,551	4,231	26,650	26,700	4,596	4,001	5,071	29,650	29,700	5,436	4,451	5,911
23,700	23,750	3,770	3,559	4,245	26,700	26,750	4,610	4,009	5,085	29,700	29,750	5,450	4,459	5,925
23,750	23,800	3,784	3,566	4,259	26,750	26,800	4,624	4,016	5,099	29,750	29,800	5,464	4,466	5,939
23,800	23,850	3,798	3,574	4,273	26,800	26,850	4,638	4,024	5,113	29,800	29,850	5,478	4,474	5,953
23,850	23,900	3,812	3,581	4,287	26,850	26,900	4,652	4,031	5,127	29,850	29,900	5,492	4,481	5,967
23,900	23,950	3,826	3,589	4,301	26,900	26,950	4,666	4,039	5,141	29,900	29,950	5,506	4,489	5,981
23,950	24,000	3,840	3,596	4,315	26,950	27,000	4,680	4,046	5,155	29,950	30,000	5,520	4,496	5,995
24,000					27,000					30,000				
24,000	24,050	3,854	3,604	4,329	27,000	27,050	4,694	4,054	5,169	30,000	30,050	5,534	4,504	6,009
24,050	24,100	3,868	3,611	4,343	27,050	27,100	4,708	4,061	5,183	30,050	30,100	5,548	4,511	6,023
24,100	24,150	3,882	3,619	4,357	27,100	27,150	4,722	4,069	5,197	30,100	30,150	5,562	4,519	6,037
24,150	24,200	3,896	3,626	4,371	27,150	27,200	4,736	4,076	5,211	30,150	30,200	5,576	4,526	6,051
24,200	24,250	3,910	3,634	4,385	27,200	27,250	4,750	4,084	5,225	30,200	30,250	5,590	4,534	6,065
24,250	24,300	3,924	3,641	4,399	27,250	27,300	4,764	4,091	5,239	30,250	30,300	5,604	4,541	6,079
24,300	24,350	3,938	3,649	4,413	27,300	27,350	4,778	4,099	5,253	30,300	30,350	5,618	4,549	6,093
24,350	24,400	3,952	3,656	4,427	27,350	27,400	4,792	4,106	5,267	30,350	30,400	5,632	4,556	6,107
24,400	24,450	3,966	3,664	4,441	27,400	27,450	4,806	4,114	5,281	30,400	30,450	5,646	4,564	6,121
24,450	24,500	3,980	3,671	4,455	27,450	27,500	4,820	4,121	5,295	30,450	30,500	5,660	4,571	6,135
24,500	24,550	3,994	3,679	4,469	27,500	27,550	4,834	4,129	5,309	30,500	30,550	5,674	4,579	6,149
24,550	24,600	4,008	3,686	4,483	27,550	27,600	4,848	4,136	5,323	30,550	30,600	5,688	4,586	6,163
24,600	24,650	4,022	3,694	4,497	27,600	27,650	4,862	4,144	5,337	30,600	30,650	5,702	4,594	6,177
24,650	24,700	4,036	3,701	4,511	27,650	27,700	4,876	4,151	5,351	30,650	30,700	5,716	4,601	6,191
24,700	24,750	4,050	3,709	4,525	27,700	27,750	4,890	4,159	5,365	30,700	30,750	5,730	4,609	6,205
24,750	24,800	4,064	3,716	4,539	27,750	27,800	4,904	4,166	5,379	30,750	30,800	5,744	4,616	6,219
24,800	24,850	4,078	3,724	4,553	27,800	27,850	4,918	4,174	5,393	30,800	30,850	5,758	4,624	6,233
24,850	24,900	4,092	3,731	4,567	27,850	27,900	4,932	4,181	5,407	30,850	30,900	5,772	4,631	6,247
24,900	24,950	4,106	3,739	4,581	27,900	27,950	4,946	4,189	5,421	30,900	30,950	5,786	4,639	6,261
24,950	25,000	4,120	3,746	4,595	27,950	28,000	4,960	4,196	5,435	30,950	31,000	5,800	4,646	6,275
25,000					28,000					31,000				
25,000	25,050	4,134	3,754	4,609	28,000	28,050	4,974	4,204	5,449	31,000	31,050	5,814	4,654	6,289
25,050	25,100	4,148	3,761	4,623	28,050	28,100	4,988	4,211	5,463	31,050	31,100	5,828	4,661	6,303
25,100	25,150	4,162	3,769	4,637	28,100	28,150	5,002	4,219	5,477	31,100	31,150	5,842	4,669	6,317
25,150	25,200	4,176	3,776	4,651	28,150	28,200	5,016	4,226	5,491	31,150	31,200	5,856	4,676	6,331
25,200	25,250	4,190	3,784	4,665	28,200	28,250	5,030	4,234	5,505	31,200	31,250	5,870	4,684	6,345
25,250	25,300	4,204	3,791	4,679	28,250	28,300	5,044	4,241	5,519	31,250	31,300	5,884	4,691	6,359
25,300	25,350	4,218	3,799	4,693	28,300	28,350	5,058	4,249	5,533	31,300	31,350	5,898	4,699	6,373
25,350	25,400	4,232	3,806	4,707	28,350	28,400	5,072	4,256	5,547	31,350	31,400	5,912	4,706	6,387
25,400	25,450	4,246	3,814	4,721	28,400	28,450	5,086	4,264	5,561	31,400	31,450	5,926	4,714	6,401
25,450	25,500	4,260	3,821	4,735	28,450	28,500	5,100	4,271	5,575	31,450	31,500	5,940	4,721	6,415
25,500	25,550	4,274	3,829	4,749	28,500	28,550	5,114	4,279	5,589	31,500	31,550	5,954	4,729	6,429
25,550	25,600	4,288	3,836	4,763	28,550	28,600	5,128	4,286	5,603	31,550	31,600	5,968	4,736	6,443
25,600	25,650	4,302	3,844	4,777	28,600	28,650	5,142	4,294	5,617	31,600	31,650	5,982	4,744	6,457
25,650	25,700	4,316	3,851	4,791	28,650	28,700	5,156	4,301	5,631	31,650	31,700	5,996	4,751	6,471
25,700	25,750	4,330	3,859	4,805	28,700	28,750	5,170	4,309	5,645	31,700	31,750	6,010	4,759	6,485
25,750	25,800	4,344	3,866	4,819	28,750	28,800	5,184	4,316	5,659	31,750	31,800	6,024	4,766	6,499
25,800	25,850	4,358	3,874	4,833	28,800	28,850	5,198	4,324	5,673	31,800	31,850	6,038	4,774	6,513
25,850	25,900	4,372	3,881	4,847	28,850	28,900	5,212	4,331	5,687	31,850	31,900	6,052	4,781	6,527
25,900	25,950	4,386	3,889	4,861	28,900	28,950	5,226	4,339	5,701	31,900	31,950	6,066	4,789	6,541
25,950	26,000	4,400	3,896	4,875	28,950	29,000	5,240	4,346	5,715	31,950	32,000	6,080	4,796	6,555

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	6,094	4,804	6,569	35,000	35,050	6,934	5,254	7,409	38,000	38,050	7,774	5,850	8,249
32,050	32,100	6,108	4,811	6,583	35,050	35,100	6,948	5,261	7,423	38,050	38,100	7,788	5,864	8,263
32,100	32,150	6,122	4,819	6,597	35,100	35,150	6,962	5,269	7,437	38,100	38,150	7,802	5,878	8,277
32,150	32,200	6,136	4,826	6,611	35,150	35,200	6,976	5,276	7,451	38,150	38,200	7,816	5,892	8,291
32,200	32,250	6,150	4,834	6,625	35,200	35,250	6,990	5,284	7,465	38,200	38,250	7,830	5,906	8,305
32,250	32,300	6,164	4,841	6,639	35,250	35,300	7,004	5,291	7,479	38,250	38,300	7,844	5,920	8,319
32,300	32,350	6,178	4,849	6,653	35,300	35,350	7,018	5,299	7,493	38,300	38,350	7,858	5,934	8,333
32,350	32,400	6,192	4,856	6,667	35,350	35,400	7,032	5,306	7,507	38,350	38,400	7,872	5,948	8,347
32,400	32,450	6,206	4,864	6,681	35,400	35,450	7,046	5,314	7,521	38,400	38,450	7,886	5,962	8,361
32,450	32,500	6,220	4,871	6,695	35,450	35,500	7,060	5,321	7,535	38,450	38,500	7,900	5,976	8,375
32,500	32,550	6,234	4,879	6,709	35,500	35,550	7,074	5,329	7,549	38,500	38,550	7,914	5,990	8,389
32,550	32,600	6,248	4,886	6,723	35,550	35,600	7,088	5,336	7,563	38,550	38,600	7,928	6,004	8,403
32,600	32,650	6,262	4,894	6,737	35,600	35,650	7,102	5,344	7,577	38,600	38,650	7,942	6,018	8,417
32,650	32,700	6,276	4,901	6,751	35,650	35,700	7,116	5,351	7,591	38,650	38,700	7,956	6,032	8,431
32,700	32,750	6,290	4,909	6,765	35,700	35,750	7,130	5,359	7,605	38,700	38,750	7,970	6,046	8,445
32,750	32,800	6,304	4,916	6,779	35,750	35,800	7,144	5,366	7,619	38,750	38,800	7,984	6,060	8,459
32,800	32,850	6,318	4,924	6,793	35,800	35,850	7,158	5,374	7,633	38,800	38,850	7,998	6,074	8,473
32,850	32,900	6,332	4,931	6,807	35,850	35,900	7,172	5,381	7,647	38,850	38,900	8,012	6,088	8,487
32,900	32,950	6,346	4,939	6,821	35,900	35,950	7,186	5,389	7,661	38,900	38,950	8,026	6,102	8,501
32,950	33,000	6,360	4,946	6,835	35,950	36,000	7,200	5,396	7,675	38,950	39,000	8,040	6,116	8,515
33,000					36,000					39,000				
33,000	33,050	6,374	4,954	6,849	36,000	36,050	7,214	5,404	7,689	39,000	39,050	8,054	6,130	8,529
33,050	33,100	6,388	4,961	6,863	36,050	36,100	7,228	5,411	7,703	39,050	39,100	8,068	6,144	8,543
33,100	33,150	6,402	4,969	6,877	36,100	36,150	7,242	5,419	7,717	39,100	39,150	8,082	6,158	8,557
33,150	33,200	6,416	4,976	6,891	36,150	36,200	7,256	5,426	7,731	39,150	39,200	8,096	6,172	8,571
33,200	33,250	6,430	4,984	6,905	36,200	36,250	7,270	5,434	7,745	39,200	39,250	8,110	6,186	8,585
33,250	33,300	6,444	4,991	6,919	36,250	36,300	7,284	5,441	7,759	39,250	39,300	8,124	6,200	8,599
33,300	33,350	6,458	4,999	6,933	36,300	36,350	7,298	5,449	7,773	39,300	39,350	8,138	6,214	8,613
33,350	33,400	6,472	5,006	6,947	36,350	36,400	7,312	5,456	7,787	39,350	39,400	8,152	6,228	8,627
33,400	33,450	6,486	5,014	6,961	36,400	36,450	7,326	5,464	7,801	39,400	39,450	8,166	6,242	8,641
33,450	33,500	6,500	5,021	6,975	36,450	36,500	7,340	5,471	7,815	39,450	39,500	8,180	6,256	8,655
33,500	33,550	6,514	5,029	6,989	36,500	36,550	7,354	5,479	7,829	39,500	39,550	8,194	6,270	8,669
33,550	33,600	6,528	5,036	7,003	36,550	36,600	7,368	5,486	7,843	39,550	39,600	8,208	6,284	8,683
33,600	33,650	6,542	5,044	7,017	36,600	36,650	7,382	5,494	7,857	39,600	39,650	8,222	6,298	8,697
33,650	33,700	6,556	5,051	7,031	36,650	36,700	7,396	5,501	7,871	39,650	39,700	8,236	6,312	8,711
33,700	33,750	6,570	5,059	7,045	36,700	36,750	7,410	5,509	7,885	39,700	39,750	8,250	6,326	8,725
33,750	33,800	6,584	5,066	7,059	36,750	36,800	7,424	5,516	7,899	39,750	39,800	8,264	6,340	8,739
33,800	33,850	6,598	5,074	7,073	36,800	36,850	7,438	5,524	7,913	39,800	39,850	8,278	6,354	8,753
33,850	33,900	6,612	5,081	7,087	36,850	36,900	7,452	5,531	7,927	39,850	39,900	8,292	6,368	8,767
33,900	33,950	6,626	5,089	7,101	36,900	36,950	7,466	5,542	7,941	39,900	39,950	8,306	6,382	8,781
33,950	34,000	6,640	5,096	7,115	36,950	37,000	7,480	5,556	7,955	39,950	40,000	8,320	6,396	8,795
34,000					37,000					40,000				
34,000	34,050	6,654	5,104	7,129	37,000	37,050	7,494	5,570	7,969	40,000	40,050	8,334	6,410	8,809
34,050	34,100	6,668	5,111	7,143	37,050	37,100	7,508	5,584	7,983	40,050	40,100	8,348	6,424	8,823
34,100	34,150	6,682	5,119	7,157	37,100	37,150	7,522	5,598	7,997	40,100	40,150	8,362	6,438	8,837
34,150	34,200	6,696	5,126	7,171	37,150	37,200	7,536	5,612	8,011	40,150	40,200	8,376	6,452	8,851
34,200	34,250	6,710	5,134	7,185	37,200	37,250	7,550	5,626	8,025	40,200	40,250	8,390	6,466	8,865
34,250	34,300	6,724	5,141	7,199	37,250	37,300	7,564	5,640	8,039	40,250	40,300	8,404	6,480	8,879
34,300	34,350	6,738	5,149	7,213	37,300	37,350	7,578	5,654	8,053	40,300	40,350	8,418	6,494	8,893
34,350	34,400	6,752	5,156	7,227	37,350	37,400	7,592	5,668	8,067	40,350	40,400	8,432	6,508	8,907
34,400	34,450	6,766	5,164	7,241	37,400	37,450	7,606	5,682	8,081	40,400	40,450	8,446	6,522	8,921
34,450	34,500	6,780	5,171	7,255	37,450	37,500	7,620	5,696	8,095	40,450	40,500	8,460	6,536	8,935
34,500	34,550	6,794	5,179	7,269	37,500	37,550	7,634	5,710	8,109	40,500	40,550	8,474	6,550	8,949
34,550	34,600	6,808	5,186	7,283	37,550	37,600	7,648	5,724	8,123	40,550	40,600	8,488	6,564	8,963
34,600	34,650	6,822	5,194	7,297	37,600	37,650	7,662	5,738	8,137	40,600	40,650	8,502	6,578	8,977
34,650	34,700	6,836	5,201	7,311	37,650	37,700	7,676	5,752	8,151	40,650	40,700	8,516	6,592	8,991
34,700	34,750	6,850	5,209	7,325	37,700	37,750	7,690	5,766	8,165	40,700	40,750	8,530	6,606	9,005
34,750	34,800	6,864	5,216	7,339	37,750	37,800	7,704	5,780	8,179	40,750	40,800	8,544	6,620	9,019
34,800	34,850	6,878	5,224	7,353	37,800	37,850	7,718	5,794	8,193	40,800	40,850	8,558	6,634	9,033
34,850	34,900	6,892	5,231	7,367	37,850	37,900	7,732	5,808	8,207	40,850	40,900	8,572	6,648	9,047
34,900	34,950	6,906	5,239	7,381	37,900	37,950	7,746	5,822	8,221	40,900	40,950	8,586	6,662	9,061
34,950	35,000	6,920	5,246	7,395	37,950	38,000	7,760	5,836	8,235	40,950	41,000	8,600	6,676	9,075

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	8,614	6,690	9,089	44,000	44,050	9,454	7,530	9,929	47,000	47,050	10,294	8,370	10,842
41,050	41,100	8,628	6,704	9,103	44,050	44,100	9,468	7,544	9,943	47,050	47,100	10,308	8,384	10,858
41,100	41,150	8,642	6,718	9,117	44,100	44,150	9,482	7,558	9,957	47,100	47,150	10,322	8,398	10,873
41,150	41,200	8,656	6,732	9,131	44,150	44,200	9,496	7,572	9,971	47,150	47,200	10,336	8,412	10,889
41,200	41,250	8,670	6,746	9,145	44,200	44,250	9,510	7,586	9,985	47,200	47,250	10,350	8,426	10,904
41,250	41,300	8,684	6,760	9,159	44,250	44,300	9,524	7,600	9,999	47,250	47,300	10,364	8,440	10,920
41,300	41,350	8,698	6,774	9,173	44,300	44,350	9,538	7,614	10,013	47,300	47,350	10,378	8,454	10,935
41,350	41,400	8,712	6,788	9,187	44,350	44,400	9,552	7,628	10,027	47,350	47,400	10,392	8,468	10,951
41,400	41,450	8,726	6,802	9,201	44,400	44,450	9,566	7,642	10,041	47,400	47,450	10,406	8,482	10,966
41,450	41,500	8,740	6,816	9,215	44,450	44,500	9,580	7,656	10,055	47,450	47,500	10,420	8,496	10,982
41,500	41,550	8,754	6,830	9,229	44,500	44,550	9,594	7,670	10,069	47,500	47,550	10,434	8,510	10,997
41,550	41,600	8,768	6,844	9,243	44,550	44,600	9,608	7,684	10,083	47,550	47,600	10,448	8,524	11,013
41,600	41,650	8,782	6,858	9,257	44,600	44,650	9,622	7,698	10,097	47,600	47,650	10,462	8,538	11,028
41,650	41,700	8,796	6,872	9,271	44,650	44,700	9,636	7,712	10,111	47,650	47,700	10,476	8,552	11,044
41,700	41,750	8,810	6,886	9,285	44,700	44,750	9,650	7,726	10,125	47,700	47,750	10,490	8,566	11,059
41,750	41,800	8,824	6,900	9,299	44,750	44,800	9,664	7,740	10,139	47,750	47,800	10,504	8,580	11,075
41,800	41,850	8,838	6,914	9,313	44,800	44,850	9,678	7,754	10,153	47,800	47,850	10,518	8,594	11,090
41,850	41,900	8,852	6,928	9,327	44,850	44,900	9,692	7,768	10,167	47,850	47,900	10,532	8,608	11,106
41,900	41,950	8,866	6,942	9,341	44,900	44,950	9,706	7,782	10,181	47,900	47,950	10,546	8,622	11,121
41,950	42,000	8,880	6,956	9,355	44,950	45,000	9,720	7,796	10,207	47,950	48,000	10,560	8,636	11,137
42,000					45,000					48,000				
42,000	42,050	8,894	6,970	9,369	45,000	45,050	9,734	7,810	10,222	48,000	48,050	10,574	8,650	11,152
42,050	42,100	8,908	6,984	9,383	45,050	45,100	9,748	7,824	10,236	48,050	48,100	10,588	8,664	11,168
42,100	42,150	8,922	6,998	9,397	45,100	45,150	9,762	7,838	10,250	48,100	48,150	10,602	8,678	11,183
42,150	42,200	8,936	7,012	9,411	45,150	45,200	9,776	7,852	10,264	48,150	48,200	10,616	8,692	11,199
42,200	42,250	8,950	7,026	9,425	45,200	45,250	9,790	7,866	10,278	48,200	48,250	10,630	8,706	11,214
42,250	42,300	8,964	7,040	9,439	45,250	45,300	9,804	7,880	10,300	48,250	48,300	10,644	8,720	11,230
42,300	42,350	8,978	7,054	9,453	45,300	45,350	9,818	7,894	10,315	48,300	48,350	10,658	8,734	11,245
42,350	42,400	8,992	7,068	9,467	45,350	45,400	9,832	7,908	10,331	48,350	48,400	10,672	8,748	11,261
42,400	42,450	9,006	7,082	9,481	45,400	45,450	9,846	7,922	10,346	48,400	48,450	10,686	8,762	11,276
42,450	42,500	9,020	7,096	9,495	45,450	45,500	9,860	7,936	10,362	48,450	48,500	10,700	8,776	11,292
42,500	42,550	9,034	7,110	9,509	45,500	45,550	9,874	7,950	10,377	48,500	48,550	10,714	8,790	11,307
42,550	42,600	9,048	7,124	9,523	45,550	45,600	9,888	7,964	10,393	48,550	48,600	10,728	8,804	11,323
42,600	42,650	9,062	7,138	9,537	45,600	45,650	9,902	7,978	10,408	48,600	48,650	10,742	8,818	11,338
42,650	42,700	9,076	7,152	9,551	45,650	45,700	9,916	7,992	10,424	48,650	48,700	10,756	8,832	11,354
42,700	42,750	9,090	7,166	9,565	45,700	45,750	9,930	8,006	10,439	48,700	48,750	10,770	8,846	11,369
42,750	42,800	9,104	7,180	9,579	45,750	45,800	9,944	8,020	10,455	48,750	48,800	10,784	8,860	11,385
42,800	42,850	9,118	7,194	9,593	45,800	45,850	9,958	8,034	10,470	48,800	48,850	10,798	8,874	11,400
42,850	42,900	9,132	7,208	9,607	45,850	45,900	9,972	8,048	10,486	48,850	48,900	10,812	8,888	11,416
42,900	42,950	9,146	7,222	9,621	45,900	45,950	9,986	8,062	10,501	48,900	48,950	10,826	8,902	11,431
42,950	43,000	9,160	7,236	9,635	45,950	46,000	10,000	8,076	10,517	48,950	49,000	10,840	8,916	11,447
43,000					46,000					49,000				
43,000	43,050	9,174	7,250	9,649	46,000	46,050	10,014	8,090	10,532	49,000	49,050	10,854	8,930	11,462
43,050	43,100	9,188	7,264	9,663	46,050	46,100	10,028	8,104	10,548	49,050	49,100	10,868	8,944	11,478
43,100	43,150	9,202	7,278	9,677	46,100	46,150	10,042	8,118	10,563	49,100	49,150	10,882	8,958	11,493
43,150	43,200	9,216	7,292	9,691	46,150	46,200	10,056	8,132	10,579	49,150	49,200	10,896	8,972	11,509
43,200	43,250	9,230	7,306	9,705	46,200	46,250	10,070	8,146	10,594	49,200	49,250	10,910	8,986	11,524
43,250	43,300	9,244	7,320	9,719	46,250	46,300	10,084	8,160	10,610	49,250	49,300	10,924	9,000	11,540
43,300	43,350	9,258	7,334	9,733	46,300	46,350	10,098	8,174	10,625	49,300	49,350	10,938	9,014	11,555
43,350	43,400	9,272	7,348	9,747	46,350	46,400	10,112	8,188	10,641	49,350	49,400	10,952	9,028	11,571
43,400	43,450	9,286	7,362	9,761	46,400	46,450	10,126	8,202	10,656	49,400	49,450	10,966	9,042	11,586
43,450	43,500	9,300	7,376	9,775	46,450	46,500	10,140	8,216	10,672	49,450	49,500	10,980	9,056	11,602
43,500	43,550	9,314	7,390	9,789	46,500	46,550	10,154	8,230	10,687	49,500	49,550	10,994	9,070	11,617
43,550	43,600	9,328	7,404	9,803	46,550	46,600	10,168	8,244	10,703	49,550	49,600	11,008	9,084	11,633
43,600	43,650	9,342	7,418	9,817	46,600	46,650	10,182	8,258	10,718	49,600	49,650	11,022	9,098	11,648
43,650	43,700	9,356	7,432	9,831	46,650	46,700	10,196	8,272	10,734	49,650	49,700	11,036	9,112	11,664
43,700	43,750	9,370	7,446	9,845	46,700	46,750	10,210	8,286	10,749	49,700	49,750	11,050	9,126	11,679
43,750	43,800	9,384	7,460	9,859	46,750	46,800	10,224	8,300	10,765	49,750	49,800	11,064	9,140	11,695
43,800	43,850	9,398	7,474	9,873	46,800	46,850	10,238	8,314	10,780	49,800	49,850	11,078	9,154	11,710
43,850	43,900	9,412	7,488	9,887	46,850	46,900	10,252	8,328	10,796	49,850	49,900	11,092	9,168	11,726
43,900	43,950	9,426	7,502	9,901	46,900	46,950	10,266	8,342	10,811	49,900	49,950	11,106	9,182	11,741
43,950	44,000	9,440	7,516	9,915	46,950	47,000	10,280	8,356	10,827	49,950	50,000	11,120	9,196	11,757

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
50,000					53,000					56,000				
50,000	50,050	11,134	9,210	11,772	53,000	53,050	11,974	10,050	12,702	56,000	56,050	12,890	10,890	13,632
50,050	50,100	11,148	9,224	11,788	53,050	53,100	11,988	10,064	12,718	56,050	56,100	12,905	10,904	13,648
50,100	50,150	11,162	9,238	11,803	53,100	53,150	12,002	10,078	12,733	56,100	56,150	12,921	10,918	13,663
50,150	50,200	11,176	9,252	11,819	53,150	53,200	12,016	10,092	12,749	56,150	56,200	12,936	10,932	13,679
50,200	50,250	11,190	9,266	11,834	53,200	53,250	12,030	10,106	12,764	56,200	56,250	12,952	10,946	13,694
50,250	50,300	11,204	9,280	11,850	53,250	53,300	12,044	10,120	12,780	56,250	56,300	12,967	10,960	13,710
50,300	50,350	11,218	9,294	11,865	53,300	53,350	12,058	10,134	12,795	56,300	56,350	12,983	10,974	13,725
50,350	50,400	11,232	9,308	11,881	53,350	53,400	12,072	10,148	12,811	56,350	56,400	12,998	10,988	13,741
50,400	50,450	11,246	9,322	11,896	53,400	53,450	12,086	10,162	12,826	56,400	56,450	13,014	11,002	13,756
50,450	50,500	11,260	9,336	11,912	53,450	53,500	12,100	10,176	12,842	56,450	56,500	13,029	11,016	13,772
50,500	50,550	11,274	9,350	11,927	53,500	53,550	12,115	10,190	12,857	56,500	56,550	13,045	11,030	13,787
50,550	50,600	11,288	9,364	11,943	53,550	53,600	12,130	10,204	12,873	56,550	56,600	13,060	11,044	13,803
50,600	50,650	11,302	9,378	11,958	53,600	53,650	12,146	10,218	12,888	56,600	56,650	13,076	11,058	13,818
50,650	50,700	11,316	9,392	11,974	53,650	53,700	12,161	10,232	12,904	56,650	56,700	13,091	11,072	13,834
50,700	50,750	11,330	9,406	11,989	53,700	53,750	12,177	10,246	12,919	56,700	56,750	13,107	11,086	13,849
50,750	50,800	11,344	9,420	12,005	53,750	53,800	12,192	10,260	12,935	56,750	56,800	13,122	11,100	13,865
50,800	50,850	11,358	9,434	12,020	53,800	53,850	12,208	10,274	12,950	56,800	56,850	13,138	11,114	13,880
50,850	50,900	11,372	9,448	12,036	53,850	53,900	12,223	10,288	12,966	56,850	56,900	13,153	11,128	13,896
50,900	50,950	11,386	9,462	12,051	53,900	53,950	12,239	10,302	12,981	56,900	56,950	13,169	11,142	13,911
50,950	51,000	11,400	9,476	12,067	53,950	54,000	12,254	10,316	12,997	56,950	57,000	13,184	11,156	13,927
51,000					54,000					57,000				
51,000	51,050	11,414	9,490	12,082	54,000	54,050	12,270	10,330	13,012	57,000	57,050	13,200	11,170	13,942
51,050	51,100	11,428	9,504	12,098	54,050	54,100	12,285	10,344	13,028	57,050	57,100	13,215	11,184	13,958
51,100	51,150	11,442	9,518	12,113	54,100	54,150	12,301	10,358	13,043	57,100	57,150	13,231	11,198	13,973
51,150	51,200	11,456	9,532	12,129	54,150	54,200	12,316	10,372	13,059	57,150	57,200	13,246	11,212	13,989
51,200	51,250	11,470	9,546	12,144	54,200	54,250	12,332	10,386	13,074	57,200	57,250	13,262	11,226	14,004
51,250	51,300	11,484	9,560	12,160	54,250	54,300	12,347	10,400	13,090	57,250	57,300	13,277	11,240	14,020
51,300	51,350	11,498	9,574	12,175	54,300	54,350	12,363	10,414	13,105	57,300	57,350	13,293	11,254	14,035
51,350	51,400	11,512	9,588	12,191	54,350	54,400	12,378	10,428	13,121	57,350	57,400	13,308	11,268	14,051
51,400	51,450	11,526	9,602	12,206	54,400	54,450	12,394	10,442	13,136	57,400	57,450	13,324	11,282	14,066
51,450	51,500	11,540	9,616	12,222	54,450	54,500	12,409	10,456	13,152	57,450	57,500	13,339	11,296	14,082
51,500	51,550	11,554	9,630	12,237	54,500	54,550	12,425	10,470	13,167	57,500	57,550	13,355	11,310	14,097
51,550	51,600	11,568	9,644	12,253	54,550	54,600	12,440	10,484	13,183	57,550	57,600	13,370	11,324	14,113
51,600	51,650	11,582	9,658	12,268	54,600	54,650	12,456	10,498	13,198	57,600	57,650	13,386	11,338	14,128
51,650	51,700	11,596	9,672	12,284	54,650	54,700	12,471	10,512	13,214	57,650	57,700	13,401	11,352	14,144
51,700	51,750	11,610	9,686	12,299	54,700	54,750	12,487	10,526	13,229	57,700	57,750	13,417	11,366	14,159
51,750	51,800	11,624	9,700	12,315	54,750	54,800	12,502	10,540	13,245	57,750	57,800	13,432	11,380	14,175
51,800	51,850	11,638	9,714	12,330	54,800	54,850	12,518	10,554	13,260	57,800	57,850	13,448	11,394	14,190
51,850	51,900	11,652	9,728	12,346	54,850	54,900	12,533	10,568	13,276	57,850	57,900	13,463	11,408	14,206
51,900	51,950	11,666	9,742	12,361	54,900	54,950	12,549	10,582	13,291	57,900	57,950	13,479	11,422	14,221
51,950	52,000	11,680	9,756	12,377	54,950	55,000	12,564	10,596	13,307	57,950	58,000	13,494	11,436	14,237
52,000					55,000					58,000				
52,000	52,050	11,694	9,770	12,392	55,000	55,050	12,580	10,610	13,322	58,000	58,050	13,510	11,450	14,252
52,050	52,100	11,708	9,784	12,408	55,050	55,100	12,595	10,624	13,338	58,050	58,100	13,525	11,464	14,268
52,100	52,150	11,722	9,798	12,423	55,100	55,150	12,611	10,638	13,353	58,100	58,150	13,541	11,478	14,283
52,150	52,200	11,736	9,812	12,439	55,150	55,200	12,626	10,652	13,369	58,150	58,200	13,556	11,492	14,299
52,200	52,250	11,750	9,826	12,454	55,200	55,250	12,642	10,666	13,384	58,200	58,250	13,572	11,506	14,314
52,250	52,300	11,764	9,840	12,470	55,250	55,300	12,657	10,680	13,400	58,250	58,300	13,587	11,520	14,330
52,300	52,350	11,778	9,854	12,485	55,300	55,350	12,673	10,694	13,415	58,300	58,350	13,603	11,534	14,345
52,350	52,400	11,792	9,868	12,501	55,350	55,400	12,688	10,708	13,431	58,350	58,400	13,618	11,548	14,361
52,400	52,450	11,806	9,882	12,516	55,400	55,450	12,704	10,722	13,446	58,400	58,450	13,634	11,562	14,376
52,450	52,500	11,820	9,896	12,532	55,450	55,500	12,719	10,736	13,462	58,450	58,500	13,649	11,576	14,392
52,500	52,550	11,834	9,910	12,547	55,500	55,550	12,735	10,750	13,477	58,500	58,550	13,665	11,590	14,407
52,550	52,600	11,848	9,924	12,563	55,550	55,600	12,750	10,764	13,493	58,550	58,600	13,680	11,604	14,423
52,600	52,650	11,862	9,938	12,578	55,600	55,650	12,766	10,778	13,508	58,600	58,650	13,696	11,618	14,438
52,650	52,700	11,876	9,952	12,594	55,650	55,700	12,781	10,792	13,524	58,650	58,700	13,711	11,632	14,454
52,700	52,750	11,890	9,966	12,609	55,700	55,750	12,797	10,806	13,539	58,700	58,750	13,727	11,646	14,469
52,750	52,800	11,904	9,980	12,625	55,750	55,800	12,812	10,820	13,555	58,750	58,800	13,742	11,660	14,485
52,800	52,850	11,918	9,994	12,640	55,800	55,850	12,828	10,834	13,570	58,800	58,850	13,758	11,674	14,500
52,850	52,900	11,932	10,008	12,656	55,850	55,900	12,843	10,848	13,586	58,850	58,900	13,773	11,688	14,516
52,900	52,950	11,946	10,022	12,671	55,900	55,950	12,859	10,862	13,601	58,900	58,950	13,789	11,702	14,531
52,950	53,000	11,960	10,036	12,687	55,950	56,000	12,874	10,876	13,617	58,950	59,000	13,804	11,716	14,547

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
86,000					89,000					92,000				
86,000	86,050	22,190	19,290	23,733	89,000	89,050	23,120	20,130	24,813	92,000	92,050	24,050	21,056	25,893
86,050	86,100	22,205	19,304	23,751	89,050	89,100	23,135	20,144	24,831	92,050	92,100	24,065	21,072	25,911
86,100	86,150	22,221	19,318	23,769	89,100	89,150	23,151	20,158	24,849	92,100	92,150	24,081	21,087	25,929
86,150	86,200	22,236	19,332	23,787	89,150	89,200	23,166	20,173	24,867	92,150	92,200	24,096	21,103	25,947
86,200	86,250	22,252	19,346	23,805	89,200	89,250	23,182	20,188	24,885	92,200	92,250	24,112	21,118	25,965
86,250	86,300	22,267	19,360	23,823	89,250	89,300	23,197	20,204	24,903	92,250	92,300	24,127	21,134	25,983
86,300	86,350	22,283	19,374	23,841	89,300	89,350	23,213	20,219	24,921	92,300	92,350	24,143	21,149	26,001
86,350	86,400	22,298	19,388	23,859	89,350	89,400	23,228	20,235	24,939	92,350	92,400	24,158	21,165	26,019
86,400	86,450	22,314	19,402	23,877	89,400	89,450	23,244	20,250	24,957	92,400	92,450	24,174	21,180	26,037
86,450	86,500	22,329	19,416	23,895	89,450	89,500	23,259	20,266	24,975	92,450	92,500	24,189	21,196	26,055
86,500	86,550	22,345	19,430	23,913	89,500	89,550	23,275	20,281	24,993	92,500	92,550	24,205	21,211	26,073
86,550	86,600	22,360	19,444	23,931	89,550	89,600	23,290	20,297	25,011	92,550	92,600	24,220	21,227	26,091
86,600	86,650	22,376	19,458	23,949	89,600	89,650	23,306	20,312	25,029	92,600	92,650	24,236	21,242	26,109
86,650	86,700	22,391	19,472	23,967	89,650	89,700	23,321	20,328	25,047	92,650	92,700	24,251	21,258	26,127
86,700	86,750	22,407	19,486	23,985	89,700	89,750	23,337	20,343	25,065	92,700	92,750	24,267	21,273	26,145
86,750	86,800	22,422	19,500	24,003	89,750	89,800	23,352	20,359	25,083	92,750	92,800	24,282	21,289	26,163
86,800	86,850	22,438	19,514	24,021	89,800	89,850	23,368	20,374	25,101	92,800	92,850	24,298	21,304	26,181
86,850	86,900	22,453	19,528	24,039	89,850	89,900	23,383	20,390	25,119	92,850	92,900	24,313	21,320	26,199
86,900	86,950	22,469	19,542	24,057	89,900	89,950	23,399	20,405	25,137	92,900	92,950	24,329	21,335	26,217
86,950	87,000	22,484	19,556	24,075	89,950	90,000	23,414	20,421	25,155	92,950	93,000	24,344	21,351	26,235
87,000					90,000					93,000				
87,000	87,050	22,500	19,570	24,093	90,000	90,050	23,430	20,436	25,173	93,000	93,050	24,360	21,366	26,253
87,050	87,100	22,515	19,584	24,111	90,050	90,100	23,445	20,452	25,191	93,050	93,100	24,375	21,382	26,271
87,100	87,150	22,531	19,598	24,129	90,100	90,150	23,461	20,467	25,209	93,100	93,150	24,391	21,397	26,289
87,150	87,200	22,546	19,612	24,147	90,150	90,200	23,476	20,483	25,227	93,150	93,200	24,406	21,413	26,307
87,200	87,250	22,562	19,626	24,165	90,200	90,250	23,492	20,498	25,245	93,200	93,250	24,422	21,428	26,325
87,250	87,300	22,577	19,640	24,183	90,250	90,300	23,507	20,514	25,263	93,250	93,300	24,437	21,444	26,343
87,300	87,350	22,593	19,654	24,201	90,300	90,350	23,523	20,529	25,281	93,300	93,350	24,453	21,459	26,361
87,350	87,400	22,608	19,668	24,219	90,350	90,400	23,538	20,545	25,299	93,350	93,400	24,468	21,475	26,379
87,400	87,450	22,624	19,682	24,237	90,400	90,450	23,554	20,560	25,317	93,400	93,450	24,484	21,490	26,397
87,450	87,500	22,639	19,696	24,255	90,450	90,500	23,569	20,576	25,335	93,450	93,500	24,499	21,506	26,415
87,500	87,550	22,655	19,710	24,273	90,500	90,550	23,585	20,591	25,353	93,500	93,550	24,515	21,521	26,433
87,550	87,600	22,670	19,724	24,291	90,550	90,600	23,600	20,607	25,371	93,550	93,600	24,530	21,537	26,451
87,600	87,650	22,686	19,738	24,309	90,600	90,650	23,616	20,622	25,389	93,600	93,650	24,546	21,552	26,469
87,650	87,700	22,701	19,752	24,327	90,650	90,700	23,631	20,638	25,407	93,650	93,700	24,561	21,568	26,487
87,700	87,750	22,717	19,766	24,345	90,700	90,750	23,647	20,653	25,425	93,700	93,750	24,577	21,583	26,505
87,750	87,800	22,732	19,780	24,363	90,750	90,800	23,662	20,669	25,443	93,750	93,800	24,592	21,599	26,523
87,800	87,850	22,748	19,794	24,381	90,800	90,850	23,678	20,684	25,461	93,800	93,850	24,608	21,614	26,541
87,850	87,900	22,763	19,808	24,399	90,850	90,900	23,693	20,700	25,479	93,850	93,900	24,623	21,630	26,559
87,900	87,950	22,779	19,822	24,417	90,900	90,950	23,709	20,715	25,497	93,900	93,950	24,639	21,645	26,577
87,950	88,000	22,794	19,836	24,435	90,950	91,000	23,724	20,731	25,515	93,950	94,000	24,654	21,661	26,595
88,000					91,000					94,000				
88,000	88,050	22,810	19,850	24,453	91,000	91,050	23,740	20,746	25,533	94,000	94,050	24,670	21,676	26,613
88,050	88,100	22,825	19,864	24,471	91,050	91,100	23,755	20,762	25,551	94,050	94,100	24,685	21,692	26,631
88,100	88,150	22,841	19,878	24,489	91,100	91,150	23,771	20,777	25,569	94,100	94,150	24,701	21,707	26,649
88,150	88,200	22,856	19,892	24,507	91,150	91,200	23,786	20,793	25,587	94,150	94,200	24,716	21,723	26,667
88,200	88,250	22,872	19,906	24,525	91,200	91,250	23,802	20,808	25,605	94,200	94,250	24,732	21,738	26,685
88,250	88,300	22,887	19,920	24,543	91,250	91,300	23,817	20,824	25,623	94,250	94,300	24,747	21,754	26,703
88,300	88,350	22,903	19,934	24,561	91,300	91,350	23,833	20,839	25,641	94,300	94,350	24,763	21,769	26,721
88,350	88,400	22,918	19,948	24,579	91,350	91,400	23,848	20,855	25,659	94,350	94,400	24,778	21,785	26,739
88,400	88,450	22,934	19,962	24,597	91,400	91,450	23,864	20,870	25,677	94,400	94,450	24,794	21,800	26,757
88,450	88,500	22,949	19,976	24,615	91,450	91,500	23,879	20,886	25,695	94,450	94,500	24,809	21,816	26,775
88,500	88,550	22,965	19,990	24,633	91,500	91,550	23,895	20,901	25,713	94,500	94,550	24,825	21,831	26,793
88,550	88,600	22,980	20,004	24,651	91,550	91,600	23,910	20,917	25,731	94,550	94,600	24,840	21,847	26,811
88,600	88,650	22,996	20,018	24,669	91,600	91,650	23,926	20,932	25,749	94,600	94,650	24,856	21,862	26,829
88,650	88,700	23,011	20,032	24,687	91,650	91,700	23,941	20,948	25,767	94,650	94,700	24,871	21,878	26,847
88,700	88,750	23,027	20,046	24,705	91,700	91,750	23,957	20,963	25,785	94,700	94,750	24,887	21,893	26,865
88,750	88,800	23,042	20,060	24,723	91,750	91,800	23,972	20,979	25,803	94,750	94,800	24,902	21,909	26,883
88,800	88,850	23,058	20,074	24,741	91,800	91,850	23,988	20,994	25,821	94,800	94,850	24,918	21,924	26,901
88,850	88,900	23,073	20,088	24,759	91,850	91,900	24,003	21,010	25,839	94,850	94,900	24,933	21,940	26,919
88,900	88,950	23,089	20,102	24,777	91,900	91,950	24,019	21,025	25,857	94,900	94,950	24,949	21,955	26,937
88,950	89,000	23,104	20,116	24,795	91,950	92,000	24,034	21,041	25,875	94,950	95,000	24,964	21,971	26,955

Continued on next page

1993 Tax Table—Continued

If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—			If line 36 (taxable income) is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
95,000					97,000					99,000				
95,000	95,050	24,980	21,986	26,973	97,000	97,050	25,600	22,606	27,693	99,000	99,050	26,220	23,226	28,413
95,050	95,100	24,995	22,002	26,991	97,050	97,100	25,615	22,622	27,711	99,050	99,100	26,235	23,242	28,431
95,100	95,150	25,011	22,017	27,009	97,100	97,150	25,631	22,637	27,729	99,100	99,150	26,251	23,257	28,449
95,150	95,200	25,026	22,033	27,027	97,150	97,200	25,646	22,653	27,747	99,150	99,200	26,266	23,273	28,467
95,200	95,250	25,042	22,048	27,045	97,200	97,250	25,662	22,668	27,765	99,200	99,250	26,282	23,288	28,485
95,250	95,300	25,057	22,064	27,063	97,250	97,300	25,677	22,684	27,783	99,250	99,300	26,297	23,304	28,503
95,300	95,350	25,073	22,079	27,081	97,300	97,350	25,693	22,699	27,801	99,300	99,350	26,313	23,319	28,521
95,350	95,400	25,088	22,095	27,099	97,350	97,400	25,708	22,715	27,819	99,350	99,400	26,328	23,335	28,539
95,400	95,450	25,104	22,110	27,117	97,400	97,450	25,724	22,730	27,837	99,400	99,450	26,344	23,350	28,557
95,450	95,500	25,119	22,126	27,135	97,450	97,500	25,739	22,746	27,855	99,450	99,500	26,359	23,366	28,575
95,500	95,550	25,135	22,141	27,153	97,500	97,550	25,755	22,761	27,873	99,500	99,550	26,375	23,381	28,593
95,550	95,600	25,150	22,157	27,171	97,550	97,600	25,770	22,777	27,891	99,550	99,600	26,390	23,397	28,611
95,600	95,650	25,166	22,172	27,189	97,600	97,650	25,786	22,792	27,909	99,600	99,650	26,406	23,412	28,629
95,650	95,700	25,181	22,188	27,207	97,650	97,700	25,801	22,808	27,927	99,650	99,700	26,421	23,428	28,647
95,700	95,750	25,197	22,203	27,225	97,700	97,750	25,817	22,823	27,945	99,700	99,750	26,437	23,443	28,665
95,750	95,800	25,212	22,219	27,243	97,750	97,800	25,832	22,839	27,963	99,750	99,800	26,452	23,459	28,683
95,800	95,850	25,228	22,234	27,261	97,800	97,850	25,848	22,854	27,981	99,800	99,850	26,468	23,474	28,701
95,850	95,900	25,243	22,250	27,279	97,850	97,900	25,863	22,870	27,999	99,850	99,900	26,483	23,490	28,719
95,900	95,950	25,259	22,265	27,297	97,900	97,950	25,879	22,885	28,017	99,900	99,950	26,499	23,505	28,737
95,950	96,000	25,274	22,281	27,315	97,950	98,000	25,894	22,901	28,035	99,950	100,000	26,514	23,521	28,755
96,000					98,000					100,000 or over — use tax rate schedules				
96,000	96,050	25,290	22,296	27,333	98,000	98,050	25,910	22,916	28,053					
96,050	96,100	25,305	22,312	27,351	98,050	98,100	25,925	22,932	28,071					
96,100	96,150	25,321	22,327	27,369	98,100	98,150	25,941	22,947	28,089					
96,150	96,200	25,336	22,343	27,387	98,150	98,200	25,956	22,963	28,107					
96,200	96,250	25,352	22,358	27,405	98,200	98,250	25,972	22,978	28,125					
96,250	96,300	25,367	22,374	27,423	98,250	98,300	25,987	22,994	28,143					
96,300	96,350	25,383	22,389	27,441	98,300	98,350	26,003	23,009	28,161					
96,350	96,400	25,398	22,405	27,459	98,350	98,400	26,018	23,025	28,179					
96,400	96,450	25,414	22,420	27,477	98,400	98,450	26,034	23,040	28,197					
96,450	96,500	25,429	22,436	27,495	98,450	98,500	26,049	23,056	28,215					
96,500	96,550	25,445	22,451	27,513	98,500	98,550	26,065	23,071	28,233					
96,550	96,600	25,460	22,467	27,531	98,550	98,600	26,080	23,087	28,251					
96,600	96,650	25,476	22,482	27,549	98,600	98,650	26,096	23,102	28,269					
96,650	96,700	25,491	22,498	27,567	98,650	98,700	26,111	23,118	28,287					
96,700	96,750	25,507	22,513	27,585	98,700	98,750	26,127	23,133	28,305					
96,750	96,800	25,522	22,529	27,603	98,750	98,800	26,142	23,149	28,323					
96,800	96,850	25,538	22,544	27,621	98,800	98,850	26,158	23,164	28,341					
96,850	96,900	25,553	22,560	27,639	98,850	98,900	26,173	23,180	28,359					
96,900	96,950	25,569	22,575	27,657	98,900	98,950	26,189	23,195	28,377					
96,950	97,000	25,584	22,591	27,675	98,950	99,000	26,204	23,211	28,395					

1993 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 36, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Form 1040NR, line 37. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

Schedule W
Estates or Trusts
Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$1,500	.....15%	\$0
1,500	3,500	\$225.00 + 28%	1,500
3,500	5,500	785.00 + 31%	3,500
5,500	7,500	1,405.00 + 36%	5,500
7,500	.....	2,125.00 + 39.6%	7,500

Schedule X
Single Taxpayers
Use this schedule if you checked **Filing Status Box 1 or 2** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$22,100	.....15%	\$0
22,100	53,500	\$3,315.00 + 28%	22,100
53,500	115,000	12,107.00 + 31%	53,500
115,000	250,000	31,172.00 + 36%	115,000
250,000	.....	79,772.00 + 39.6%	250,000

Schedule Y
Married Filing Separate Returns
Use this schedule if you checked **Filing Status Box 3, 4, or 5** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$18,450	.....15%	\$0
18,450	44,575	\$2,767.50 + 28%	18,450
44,575	70,000	10,082.50 + 31%	44,575
70,000	125,000	17,964.25 + 36%	70,000
125,000	.....	37,764.25 + 39.6%	125,000

Schedule Z
Qualifying Widows and Widowers
Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 36, is:	<i>But not over—</i>	Enter on Form 1040NR, line 37	<i>of the amount over—</i>
\$0	\$36,900	.....15%	\$0
36,900	89,150	\$5,535.00 + 28%	36,900
89,150	140,000	20,165.00 + 31%	89,150
140,000	250,000	35,928.50 + 36%	140,000
250,000	75,528.50 + 39.6%	250,000

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