

2002



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR

U.S. Nonresident Alien Income Tax Return

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

General Instructions



For details on the changes for 2002 and 2003, see **Pub. 553**.

What's New for 2002?

Tax rates reduced. Most of the tax rates have decreased by 1/2%. The new rates are reflected in the Tax Table that begins on page 27 and the Tax Rate Schedules on page 39.

Educator expenses. If you were an educator, you may be able to deduct up to \$250 of expenses you paid. See the instructions for line 24 on page 13.

Student loan interest deduction. The 60-month limit on interest payments no longer applies and the modified adjusted gross income (AGI) limit has increased. See the instructions for line 26 on page 13.

Retirement savings contributions credit. You may be able to take a credit of up to \$1,000 for qualified retirement savings contributions. However, you cannot take this credit if your AGI on line 35 is more than \$25,000. See the instructions for line 45 on page 17.

Health insurance credit for eligible recipients. You may be able to take this credit **only** if you were an eligible trade adjustment assistance (TAA), alternative TAA, or Pension Benefit Guaranty Corporation pension recipient. By February 18, 2003, **Form 8887** showing that you were an eligible recipient should be sent to you. Use **Form 8885** to figure the amount, if any, of your health insurance credit.

IRA deduction expanded. You may be able to deduct up to \$3,000 (\$3,500 if age 50 or older at the end of 2002). If you were covered by a retirement plan, you may be able to take an IRA deduction if your modified AGI is less than \$44,000 (\$64,000 if a qualifying widow(er)). See the instructions for line 25 on page 13.

Adoption credit. You may be able to take a credit of up to \$10,000 per child

for qualified adoption expenses you paid. See **Form 8839** for details.

Self-employed health insurance deduction. You may be able to deduct up to 70% of your health insurance expenses. See the instructions for line 29 on page 14.

Standard mileage rate. The 2002 rate for business use of your vehicle is 36½ cents a mile.

Coverdell education savings account (ESA) distributions. If you received a distribution from a Coverdell ESA in 2002, you now report only the taxable amount of the distribution on line 21. Also, a distribution may not be taxable if it was used to pay qualified elementary and secondary school expenses. See **Pub. 970**.

Qualified state tuition program earnings. If you received a distribution, you may now be able to exclude part or all of the earnings from income. See the instructions for line 21 on page 12.

Qualifying child—New definition. New rules apply to determine who is a qualifying child for purposes of the child tax credit. See the instructions for line 7(c), column (4), on page 8.

What to Look for in 2003

IRA deduction allowed to more people covered by retirement plans. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2003 modified AGI is less than \$50,000 (\$70,000 if a qualifying widow(er)).

Self-employed health insurance deduction. You may be able to deduct up to 100% of your health insurance expenses.

Adoption credit. If you adopt a child with special needs, you may be able to take a \$10,000 credit regardless of the amount of your expenses.

Child and dependent care credit increased. You may be able to take a credit of up to \$1,050 for the expenses you pay for the care of one qualifying person; \$2,100 if you pay for the care of two or more qualifying persons.

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

Items To Note

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

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

Additional Information

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

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS Web Site at

www.irs.gov. Also see **Taxpayer Assistance** on page 26 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 2002. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2002. See **First-Year Choice** in Pub. 519 for details.

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

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

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2002.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2002. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2002 and
2. 183 days during the period 2002, 2001, and 2000, counting all the days of physical presence in 2002, but only $\frac{1}{3}$ the number of days of presence in 2001 and only $\frac{1}{6}$ the number of days in 2000.

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

United States for the substantial presence test.

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

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

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

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

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

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2002,
- Establish that during 2002 you had a tax home in a foreign country, and
- Establish that during 2002 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See Pub. 519 for more information.

Who Must File

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

1. You were a nonresident alien engaged in a trade or business in the United States during 2002. You must file even if—
 - None of your income came from a trade or business conducted in the United States,

- You have no U.S. source income, or
- Your income is exempt from U.S. tax.

However, if you have no gross income for 2002, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

Exception. If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you must file Form 1040NR (or Form 1040NR-EZ) **only** if you have income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 74a through 83 on page 4 of Form 1040NR).

2. You were a nonresident alien **not** engaged in a trade or business in the United States during 2002 and:

- You received income from U.S. sources that is reportable on lines 74a through 83 and
- Not all of the U.S. tax that you owe was withheld from that income.

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

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

Exception for children under age 14.

If your child was under age 14 at the end of 2002, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$7,500, you may be able to elect to report your child's income on your return. But you must use **Form 8814** to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a deceased person's return.

The personal representative must file the return for a deceased person who was required to file a return for 2002. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

Simplified Procedure for Claiming Certain Refunds

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

- You were a nonresident alien.

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

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

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

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

Page 4, lines 74a through 83. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

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

- 4 dividend payments
- 12 interest payments

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

Note: *Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to*

backup withholding, specify the type of payment on line 83 and show the amount in column (e).

Line 84. Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 74a through 83.

Lines 85 through 87. Complete these lines as instructed on the form.

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

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

Page 2, lines 52 and 57. Enter your total income tax liability.

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

Lines 69 and 70a. Enter the difference between line 57 and line 68. This is your total refund.

Signature. You must sign and date your tax return. See **Reminders** on page 25.

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

Additional Information

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

Withholding on distributions. If you are claiming an exemption from withholding on a distribution from a U.S. corporation with respect to its stock because the corporation had insufficient earnings and profits to support ordinary

income treatment, you must attach a statement that identifies the distributing corporation and provides the basis for the claim.

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

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

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 2002 calendar year is due by April 15, 2003.

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 2002 calendar year is due by June 16, 2003.

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

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

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

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

Where To File

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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 2002. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2002. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where to File for a Dual-Status Year

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

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

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 7).

Former U.S. long-term residents are required to file **Form 8854** with their

dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see page 6.

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You may not take the standard deduction.

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

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

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed earlier, you must use the Tax Table column or Tax Rate Schedule for *Married Filing Separately* to figure your tax on income effectively connected with a U.S. trade or business. If married, you may not use the *Single* Tax Table column or Tax Rate Schedule.

Deduction for exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse and dependents in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident

alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea); a U.S. national; or a student or business apprentice from India. See Pub. 519.

Education credits. You may not take an education credit unless you elect to be taxed as a resident alien (see page 4) in lieu of these dual-status taxpayer rules.

How To Figure Tax for Dual-Status Year

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

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

If you were a resident alien on the last day of the tax year and you are filing Form 1040, add to the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), Schedule J (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 42. Next to line 42 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, Schedule D (Form 1040), Schedule J (Form 1040), or Form 8615 on line 40 and the tax on the noneffectively connected income on line 52.

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 62. Enter amounts from the attached statement (Form 1040NR, lines 58, 65, 66a, 66b, 67a, and 67b) to the left of line 62 and identify and include in the amount on line 62.

When filing Form 1040NR, show the total tax withheld on lines 58, 65, 66a, 66b, 67a, and 67b. Enter the amount from the attached statement (Form 1040, line 62) to the left of line 58 and identify and include in the amount on line 58.

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

3. Tax paid with **Form 1040-C** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 69. 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. However, there are certain restrictions that may apply. See Pub. 519 for details.

How To Report Income on Form 1040NR

Community Income

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

- Earned income of a spouse, other than trade or business income or partnership distributive share income. The spouse whose services produced the income must report it on his or her separate return.
- Trade or business income, other than partnership distributive share income. Treat this income as received by the husband unless the wife exercises substantially all of the management over the trade or business.
- Partnership distributive share income (or loss). Treat this income (or loss) as received by the spouse who is the partner and report it on that spouse's return.

- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. The spouse with the separate property must report this income on his or her separate return. See **Pub. 555** for more details.

Kinds of Income

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

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

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

Note: Use line 55 to report the 4% tax on U.S. source gross transportation income.

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

Dispositions of U.S. Real Property Interests

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

Report gains and losses on the disposition of U.S. real property interests on **Schedule D (Form 1040)** and Form 1040NR, line 14. Also, net gains may be subject to the alternative minimum tax. See the instructions for line 41.

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

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

- Gains from the sale or exchange of such property or an interest therein.

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

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

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

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

Foreign Income Taxed by the United States

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

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

Section 877 may affect your tax liability if you are a former citizen or former long-term resident (LTR) of the United States. You are a former LTR if you were a lawful permanent resident of the United States (that is, you had a green card) for at least 8 of the 15 consecutive tax years ending with the year your residency ended. In determining if you are a former LTR, do not count any year that you were treated as a resident of another country under a tax treaty and you did not waive treaty benefits.

If you were a former citizen or former LTR and you relinquished your citizenship or terminated your residency after February 5, 1995, you are subject to the provisions of section 877 on your U.S. source income if one of the principal purposes of your action was to avoid U.S. taxes.

You are considered to have tax avoidance as a principal purpose if **(a)** your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$100,000 or **(b)** your net worth on the date of your action was \$500,000 or more. These amounts are adjusted for inflation if your expatriation action is after 1996 (see the chart below).

Although there are exceptions to these rules, you will qualify for an exception only if you are eligible to submit a ruling request to the IRS that your renunciation of U.S. citizenship or termination of U.S. residency did not have as one of its principal purposes the avoidance of U.S. tax and you submit such a ruling request in a complete and good faith manner. For more details about these exceptions, see section 877(c); Notice 97-19, 1997-1 C.B. 394; and Notice 98-34, 1998-2 C.B. 29. You can find Notice 97-19 on page 40 of Internal Revenue Bulletin 1997-10 at www.irs.gov/pub/irs-irbs/irb97-10.pdf. You can find Notice 98-34 on page 30 of Internal Revenue Bulletin 1998-27 at www.irs.gov/pub/irs-irbs/irb98-27.pdf.

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

the rules of section 871(a). See pages 23 and 24 for more details on the tax imposed under section 871(a).

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

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

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

1. Gains on the sale or exchange of personal property located in the United States.
2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States, U.S. persons, a state or political subdivision thereof, and the District of Columbia.
3. Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of sections 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of

Inflation-Adjusted Amounts for Expatriation Actions After 1996

IF you expatriated during ...

THEN, the rules outlined on this page apply if ...

	Your 5-year average annual net income tax was more than ...	OR	Your net worth equaled or exceeded ...
1997	\$106,000		\$528,000
1998	109,000		543,000
1999	110,000		552,000
2000	112,000		562,000
2001	116,000		580,000
2002	120,000		599,000

citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior to the date of renunciation of U.S. citizenship or termination of residency.

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

Annual Information Statement

If the expatriation rules apply to you and you are liable for U.S. taxes, you must attach an annual information statement to Form 1040NR that sets forth by category (for example, dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877 as modified by Section V of Notice 97-19) and those items of income subject to tax under section 877. If the expatriation rules apply to you, you must attach this statement to Form 1040NR, even if you have fully satisfied your U.S. tax liability through withholding of tax at source.

If you fail to furnish a complete statement, as described above, you will not be considered to have filed a true and accurate return. Therefore, you will not be entitled to any deductions or credits if your tax liability for your 2002 taxable year is later adjusted. See section 874(a).

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

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

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

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

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

Identifying number. If you are an individual, you are generally required to enter your social security number (SSN). To apply for an SSN, get **Form SS-5** from a Social Security Administration (SSA) office or, if in the United States, you may call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN,** file **Form W-7** with the IRS. It usually takes about 4-6 weeks to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get an SSN, enter that person's ITIN.

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

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

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

Filing Status

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

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

If your spouse died in 2002, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2002.

Married persons who live apart. Some married persons who have a child and who do not live with their spouse may file as single. If you meet **all five** of the following tests and you are a married resident of Canada or Mexico, or you are a married U.S. national, check the box on line 1. If you meet the tests and you are a married resident of Japan or the Republic of Korea (South Korea), check the box on line 2.

1. You file a return separate from your spouse.

2. You paid more than half of the cost to keep up your home in 2002.

3. You lived apart from your spouse during the last 6 months of 2002.

4. Your home was the principal home of your child, stepchild, or adopted child for more than half of 2002 or was the principal home of your foster child for all of 2002.

5. You are able to claim a dependency exemption for the child. However, you can still meet the test if the child's other parent claims him or her as a dependent under the rules in **Pub. 501** for children of divorced or separated parents.

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

1. You were a resident of Canada, Mexico, Japan, or the Republic of Korea (South Korea), or were a U.S. national.

2. Your spouse died in 2000 or 2001 and you did not remarry before the end of 2002.

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

4. This child lived in your home for all of 2002. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

5. You paid over half of the cost of keeping up your home.

6. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

7. You were entitled to file a joint return with your spouse the year he or she died, even if you did not actually do so.

Exemptions

Exemptions for estates and trusts are described in the instructions for line 38 beginning on page 14.

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

Line 7b—Spouse. If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 2002.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some

time during 2002. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file Form W-7 with the IRS to apply for an ITIN. See **Identifying number** on page 7 for additional information.

Line 7c—Dependents. Only U.S. nationals and residents of Canada, Mexico, Japan, and the Republic of Korea (South Korea), may claim exemptions for their dependents. If you were a U.S. national (American Samoan) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. Be sure to complete item I on page 5 of the form. If you were a resident of Japan or the Republic of Korea (South Korea), you may claim an exemption for any of your children who lived with you in the United States at some time during 2002.

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

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

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

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

Attach the following pages from the decree or agreement:

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

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

Exception. You do not have to attach Form 8332 or similar statement if

your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim this child as your dependent.

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

Line 7c, Column (2). You must enter each dependent's identifying number (SSN, ITIN, or adoption taxpayer identification number (ATIN)). If you do not enter the correct identifying number, at the time we process your return we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on the dependent.



*For details on how your dependent can get an identifying number, see **Identifying number** on page 7. If your dependent will not have a number by the due date of your return, see **Extension of time to file** on page 3.*

If your dependent child was born and died in 2002 and you do not have an identifying number for the child, you may attach a copy of the child's birth certificate instead and enter "Died" in column (2).

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

Line 7c, Column (4). Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 46 and the additional child tax credit on line 61.

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

- Is claimed as your dependent on line 7c, **and**
- Was **under age 17** at the end of 2002, **and**
- Is **(a)** your son, daughter, adopted child, stepchild, grandchild; **(b)** your brother, sister, stepbrother, stepsister, or a descendant of your brother, sister, stepbrother, or stepsister (for example, your niece or nephew), whom you cared for as your own child; or **(c)** a foster child (that is, any child placed with you by an authorized placement agency whom you cared for as your own child), **and**

- Is a U.S. citizen or resident alien (see **Resident Alien or Nonresident Alien** on page 2).

A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption is not final. An authorized placement agency includes any person authorized by state law to place children for legal adoption.

A **grandchild** is any descendant of your son, daughter, adopted child, or stepchild and includes your great-grandchild, great-great-grandchild, etc.

Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. 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.

Income Effectively Connected With U.S. Trade or Business

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

Line 8—Wages, salaries, tips, etc.

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

Also include on line 8:

- Wages received as a **household employee** for which you did not receive

a W-2 form because your employer paid you less than \$1,300 in 2002. Also, enter "HSH" and the amount not reported on a W-2 form on the dotted line next to line 8.

• **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 53 on page 18.

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

• **Employer-provided adoption benefits**, which should be shown in box 12 of your W-2 form(s) with code **T**. But first complete **Form 8839** to see if you may exclude part or all of the benefits.

• **Excess salary deferrals**. The amount deferred should be shown in box 12 of your W-2 form and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2002 under **all** plans was more than \$11,000, include the excess on line 8. This limit is increased to \$14,000 for section 403(b) plans, if you qualify for the 15-year rule in **Pub. 571**.

If you were age 50 or older at the end of 2002, your employer may have allowed an additional deferral of up to \$1,000 (\$500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

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



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

• **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other payments shown on Form 1099-R (other than payments from an IRA* or a Coverdell education savings account (ESA)) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b. Taxable distributions from a Coverdell ESA are reported on line 21.

• **Corrective distributions** shown on Form 1099-R of **(a)** excess salary

deferrals plus earnings and **(b)** excess contributions plus earnings to a retirement plan. But do not include distributions from an IRA* or a Coverdell ESA on line 8. Instead, report distributions from an IRA on lines 16a and 16b and taxable distributions from a Coverdell ESA on line 21.

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

Missing or Incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2003. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

Interest credited in 2002 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2002 income. For details, see **Pub. 550**.

Line 9b—Tax-exempt interest.

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

Line 10—Ordinary dividends. Enter your total ordinary dividends from

assets effectively connected with a U.S. trade or business. Each payer should send you a **Form 1099-DIV**.

Capital Gain Distributions. If you received any capital gain distributions, see the instructions for line 14 on page 10.

Nontaxable Distributions. Some distributions are nontaxable because they are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Schedule D (Form 1040). For details, see **Pub. 550**.

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

Line 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 2002, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 2002 estimated state or local income tax, the amount applied is treated as received in 2002.

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

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

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

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

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

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

For more information about scholarships and fellowships in general, see **Pub. 520**.

Example 1. You are a citizen of a country that **has not** negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2002 are as follows:

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

The Form 1042-S you received from ABC University for 2002 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR:

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 32. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude any of the section 117 amounts on line 32.
- Include on line 58 the \$1,260 shown in box 7 of Form 1042-S.

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

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

See the instructions for item M on page 24 for details.

When completing Form 1040NR:

- Be sure you have entered your home country and permanent address in the space provided on page 1.
- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 32. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 32.
- Include on line 58 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item M on page 5.

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

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

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

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14 of Form 1040NR.

See **Dispositions of U.S. Real Property Interests** on page 5.

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

1. The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions. (These amounts should be shown in box 2a of **Forms 1099-DIV** or substitute statements.)
2. Those distributions do not include 28% rate gains, qualified 5-year gains, unrecaptured section 1250 gains, or section 1202 gains. (These amounts should be shown in boxes 2b through 2e of Forms 1099-DIV or substitute statements.)

If both of the above apply, enter your effectively connected capital gain

distributions on line 14 and check the box on that line. Also, be sure you use the **Capital Gain Tax Worksheet** on page 16 to figure your tax. Your tax may be less if you use this worksheet.

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

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

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

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

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

If you rolled over the distribution (**a**) in 2003 or (**b**) from an IRA into a qualified plan (other than an IRA), attach a statement explaining what you did.

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

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2002 or an earlier year. If you made nondeductible contributions to these IRAs for 2002, also see **Pub. 590**.
- You received a distribution from a Roth IRA.
- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2002.
- You had a 2001 or 2002 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2002.
- You recharacterized part or all of a contribution to a Roth IRA as a

traditional IRA contribution, or vice versa.

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



CAUTION You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over or (b) you were born before July 2, 1931, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 54 on page 18 for details.

Lines 17a and 17b—Pensions and annuities. Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a **Form 1099-R** showing the amount you received. For details on rollovers and lump-sum distributions, see below. But if this income is not effectively connected with your U.S. trade or business, report it on line 80.

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

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



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

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

Note: *If you perform services in the United States, your income is generally effectively connected with the conduct of a U.S. trade or business. (See section 864 and Regulations section 1.864-2 for details and exceptions.) When you receive a pension in a later year as a result of effectively connected services, the pension is also considered effectively connected with the conduct of a U.S. trade or business.*

Fully Taxable Pensions and Annuities. If your pension or annuity is fully taxable, enter it on line 17b; **do not** make an entry on line 17a. Your payments are fully taxable if **either** of the following applies.

- You did not contribute to the cost (defined below) of your pension or annuity **or**
- You got your entire cost back tax free before 2002.

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

Partially Taxable Pensions and Annuities. Enter the total pension or annuity payments you received in 2002 on line 17a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in **Pub. 939** to figure the taxable part to enter on line 17b. But if your annuity starting date (defined below) was **after** July 1, 1986, see below to find out if you must use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$90 fee. For details, see **Pub. 939**.

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

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

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

1. The payments are for (a) your life or (b) your life and that of your beneficiary.
2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
3. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See **Pub. 575** for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 12 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see **Pub. 575**.

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

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

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

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

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

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

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 54 on page 18.

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

TIP *You may be able to pay less tax on the distribution if you were born before January 2, 1936, you meet certain other conditions, and you choose to use **Form 4972** to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.*

Line 20—Unemployment compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2002.

If you received an overpayment of unemployment compensation in 2002

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

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

Note: If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2002 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2002. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after 1997 and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** _____
4. Divide line 2 by line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before 1987**, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986 **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R **9.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 11) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160


Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 11) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210


and you repaid any of it in 2002, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 2002, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see **Repayments in Pub. 525** for details on how to report the repayment.

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

Taxable distributions from a Coverdell education savings account (ESA). Distributions from a Coverdell ESA may be taxable if they are more than the qualified education expenses of the designated beneficiary in 2002. See Pub. 970. Include these taxable distributions on line 21.

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

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

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

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

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

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

Before you begin:

- Complete Form 1040NR, lines 27 through 32, if they apply to you.
- Figure any amount to be entered on the dotted line next to line 33 (see the instructions for line 33 on page 14).
- See the instructions for line 26 on this page.

1. Enter the total interest you paid in 2002 on qualified student loans (defined below). **Do not** enter more than \$2,500 **1.** _____
2. Enter the amount from Form 1040NR, line 23 **2.** _____
3. Enter the total of the amounts from Form 1040NR, line 24, line 25, and lines 27 through 32, plus any amount you entered on the dotted line next to line 33 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$50,000?
 No. Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 Yes. Subtract \$50,000 from line 4 **5.** _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **6.** _____
7. Multiply line 1 by line 6 **7.** _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 26. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) **8.** _____

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2002, you may deduct up to \$250 of qualified expenses you paid in 2002. An **eligible educator** is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

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

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

- Excludable U.S. series EE and I savings bond interest from **Form 8815**.
- Nontaxable qualified state tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.

- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

Line 25—IRA deduction.

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2002, you **must** report them on **Form 8606**.*

If you made contributions to a traditional IRA for 2002, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by June 2, 2003, that shows all contributions to your traditional IRA for 2002.

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

The "Retirement plan" box in box 13 of your W-2 form should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you

were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

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

Special Rule for Married Individuals. If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 2002.

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

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

1. You paid interest in 2002 on a qualified student loan (see below).
2. You checked filing status box 1, 2, or 6.
3. Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.
4. You are not claimed as a dependent on someone's (such as your parent's) 2002 tax return.

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

Qualified Student Loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see page 14). However, a loan is not a qualified student loan if **(a)** any of the proceeds were used for other purposes or **(b)** the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970**.

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

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Excludable U.S. series EE and I savings bond interest from **Form 8815**.
- Nontaxable qualified state tuition program earnings.

- Nontaxable earnings from Coverdell education savings accounts.
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

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

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

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

Line 27—Archer MSA deduction. If you made a contribution to an Archer MSA for 2002, you may be able to take this deduction. See **Form 8853** for details.

Line 28—Moving expenses. Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

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

Line 29—Self-employed health insurance deduction. If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance for yourself, your spouse, and dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2002, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see **Pub. 535**.

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

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

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

Line 30—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560** or, if you were a minister, **Pub. 517**.

Line 31—Penalty on early withdrawal of savings. The **Form 1099-INT** or **Form 1099-OID** you received will show the amount of any penalty you were charged.

Line 32—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), **but only to the extent the amounts are included on line 12**. See the examples in the instructions for line 12 beginning on page 9.

Line 33. Include in the total on line 33 any of the following adjustments that are **related to your effectively connected income**. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 33, enter the amount of your deduction and identify it as indicated.

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

Line 34—Adjusted gross income. If line 34 is less than zero, you may have a net operating loss that you can carry to another tax year. See **Form 1045** and its instructions for details.

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

Line 36—Itemized deductions. Enter the total itemized deductions from line 17 of Schedule A on page 3 of the form.

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

Line 38—Deduction for exemptions. You can claim exemptions only to the

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

Before you begin:

- Complete Form 1040NR, line 30, if it applies to you.
- If you are claiming the health insurance credit for eligible recipients (see page 1), complete Form 8885.
- Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

-
1. Enter the total amount paid in 2002 for health insurance coverage established under your business for 2002 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 or any amount on Form 8885, line 11 **1.** _____
 2. Multiply line 1 by 70% (.70) **2.** _____
 3. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 30 **3.** _____
 4. **Self-employed health insurance deduction.** Enter the **smaller** of line 2 or line 3 here and on Form 1040NR, line 29 **4.** _____

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

extent of your income that is effectively connected with a U.S. trade or business.

Individuals. If you are a nonresident alien individual, multiply \$3,000 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. You must also complete item I on page 5 of the form. For details, see **Pub. 519.**) But use the worksheet on this page to figure the amount, if any, to enter on line 38 if your adjusted gross income from line 35 is more than \$137,300 if you checked filing status box 1 or 2; \$103,000 if you checked filing status box 3, 4, or 5; \$206,000 if you checked filing status box 6.

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

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 38. If you are filing for a **qualified disability trust** (defined in section 642(b)(2)(C)(ii)), enter \$3,000 on line 38. **But** if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$137,300, use the worksheet on this page to figure the amount to enter on line 38. If you are filing for any other trust, enter \$100 on line 38.



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

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

Tax Table or Tax Rate

Schedules. If you are filing for an estate or trust, use the Tax Rate Schedules on page 39.

Individuals. If your taxable income (line 39) is less than \$100,000, you **must** use the Tax Table, which starts on page 27, to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 39.

Exception. Do not use the Tax Table or Tax Rate Schedules to figure your tax if **either 1 or 2** below applies.

1. You are required to figure your tax using **Form 8615, Schedule D (Form 1040)**, or the **Capital Gain Tax Worksheet** on page 16.

2. You use **Schedule J (Form 1040)** (for farm income) to figure your tax.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 at the end of 2002, and who had more than \$1,500 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 2002, do not use Form 8615 to figure the child's tax.



A child born on January 1, 1989, is considered to be age 14 at the end of 2002. Do not use Form 8615 for such a child.

Schedule D (Form 1040). If you had a net capital gain on Schedule D (both lines 16 and 17 of that schedule

are gains) and the amount on Form 1040NR, line 39, is more than zero, use Part IV of Schedule D to figure your tax.

Capital Gain Tax Worksheet. If you received capital gain distributions but you are not required to file Schedule D (Form 1040), use the worksheet on page 16 to figure your tax.

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

Line 41—Alternative minimum tax. The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251** for individuals. If

Deduction for Exemptions Worksheet—Line 38

See the instructions for line 38 beginning on page 14.
(keep for your records)

Caution: If you are filing for a qualified disability trust (defined on this page), use this worksheet only if the trust's modified AGI* is more than \$137,300. Also, skip line 1, enter \$3,000 on line 2, enter the trust's modified AGI on line 3, and enter \$137,300 on line 4.

1. Is the amount on Form 1040NR, line 35, more than the amount shown on line 4 below for your filing status?
 - No. Stop.** Multiply \$3,000 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 38.
 - Yes.** Go to line 2.
2. Multiply \$3,000 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____
3. Enter the amount from Form 1040NR, line 35 . . . **3.** _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$137,300
 - Box 3, 4, or 5, enter \$103,000
 - Box 6, enter \$206,000 **4.** _____
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5), **stop here.** You **cannot** take a deduction for exemptions. **5.** _____
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) **6.** _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal **7.** _____
8. Multiply line 2 by line 7 **8.** _____
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 38 **9.** _____

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

Capital Gain Tax Worksheet—Line 40
(keep for your records)

Before you begin:

- Be sure you do not have to file Schedule D (Form 1040) (see the instructions for Form 1040NR, line 14, on page 10).
- Be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 39	1.	
2. Enter the amount from Form 1040NR, line 14	2.	
3. Subtract line 2 from line 1. If zero or less, enter -0-	3.	
4. Figure the tax on the amount on line 3. Use the Tax Table or Tax Rate Schedules, whichever applies	4.	
5. Enter the smaller of:		
• The amount on line 1 or		
• \$27,950 if you checked filing status box 1 or 2; \$23,350 if you checked filing status box 3, 4, or 5; or \$46,700 if you checked filing status box 6	5.	
6. Is the amount on line 3 equal to or more than the amount on line 5?		
<input type="checkbox"/> Yes. Leave lines 6 through 8 blank; go to line 9 and check the "No" box.		
<input type="checkbox"/> No. Enter the amount from line 3	6.	
7. Subtract line 6 from line 5	7.	
8. Multiply line 7 by 10% (.10)	8.	
9. Are the amounts on lines 2 and 7 the same?		
<input type="checkbox"/> Yes. Leave lines 9 through 12 blank; go to line 13.		
<input type="checkbox"/> No. Enter the smaller of line 1 or line 2	9.	
10. Enter the amount, if any, from line 7	10.	
11. Subtract line 10 from line 9. If zero or less, enter -0-	11.	
12. Multiply line 11 by 20% (.20)	12.	
13. Add lines 4, 8, and 12	13.	
14. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies	14.	
15. Tax on all taxable income (including capital gain distributions). Enter the smaller of line 13 or line 14 here and on Form 1040NR, line 40	15.	

you are filing for an estate or trust, see **Schedule I (Form 1041)** and its instructions to find out if you owe this tax.

If you have any of the adjustments or preferences from the list below or you are claiming a net operating loss deduction or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 37 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$35,750 if you checked filing status box 1 or 2.

- \$24,500 if you checked filing status box 3, 4, or 5.
- \$49,000 if you checked filing status box 6.

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

Adjustments and Preferences:

- Accelerated depreciation.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.

- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Percentage-of-completion income from long-term contracts.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.



Form 6251 should be filled in for a child who was under age 14 at the end of 2002 if the child's adjusted gross income from Form 1040NR, line 35, exceeds the child's earned income by more than \$5,500.

Credits

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

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

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

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

1. Form 1040NR is being filed for a nonresident alien individual and **not** an estate or trust.
2. All of your gross foreign-source income is from interest and dividends and all of that income and the foreign tax paid on it is reported to you on **Form 1099-INT** or **Form 1099-DIV** (or substitute statement).
3. If you have dividend income from shares of stock, you held those shares for at least 16 days.
4. The total of your foreign taxes is not more than \$300.
5. All of your foreign taxes were:

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

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

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

Who Must Use Pub. 972

1. Is the amount on Form 1040NR, line 35, more than the amount shown below for your filing status?
 - Filing status 1, 2, or 6—\$75,000
 - Filing status 3, 4, or 5—\$55,000
 - No.** Go to line 2.
 - Yes. Stop.** You must use Pub. 972 to figure your credit.
2. Are you claiming any of the following credits?
 - Adoption credit, Form 8839 (see the instructions for Form 1040NR, line 47, on this page)
 - Mortgage interest credit, Form 8396 (see the instructions for Form 1040NR, line 48, on this page)
 - District of Columbia first-time homebuyer credit, Form 8859
 - No.** Use the worksheet below to figure your child tax credit.
 - Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

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

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

Line 47—Adoption credit. You may be able to take this credit if you paid expenses to adopt a child. See **Form 8839** for details.

Line 48. Include in the total on line 48 any of the following credits and check the appropriate box(es). To find out if you can take the credit, see the form indicated.

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

Line 49—Other credits. Include in the total on line 49 any of the following

Line 44—Credit for child and dependent care expenses. You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent or spouse who could not care for himself or herself. For details, see **Form 2441**.

child and dependent care expenses on Form 1040NR, line 44.

Line 45—Retirement savings contributions credit. You may be able to take this credit if you made:

- Contributions to a traditional or Roth IRA.
- Elective deferrals to a 401(k), 403(b), 457, SEP, or SIMPLE plan.
- Voluntary contributions to a qualified retirement plan.
- Voluntary contributions to a 501(c)(18) plan.

However, you **cannot** take the credit if **any** of the following apply.

- The amount on Form 1040NR, line 35, is more than \$25,000.
- You were under age 18 at the end of 2002.
- You were claimed as a dependent on someone's (such as your parent's) 2002 tax return.
- You were a student (defined below).

You were a **student** if during any 5 months of 2002 you:

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

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

For more details, see Form 8880.

Line 46—Child tax credit.

What is the Child Tax Credit? This credit is for people who have a qualifying child as defined in the instructions for line 7c, column (4), on page 8. It is in addition to the credit for

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

Caution:

- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2002 and meet the other requirements listed in the instructions for line 7c, column (4), on page 8.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 in **Who Must Use Pub. 972** above. Instead, use Pub. 972.

1. Number of qualifying children: _____ X \$600. Enter the result **1.** _____
2. Enter the amount from Form 1040NR, line 42 **2.** _____
3. Enter the amount from Form 1040NR, line 43 **3.** _____
4. Enter the amount from Form 1040NR, line 44 **4.** _____
5. Enter the amount from Form 1040NR, line 45 **5.** _____
6. Add lines 3 through 5 **6.** _____
7. Are the amounts on lines 2 and 6 the same?
 - Yes. Stop.** You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below before completing the rest of your Form 1040NR.
 - No.** Subtract line 6 from line 2 **7.** _____
8. **Child tax credit.** Is the amount on line 1 more than the amount on line 7?
 - Yes.** Enter the amount from line 7 on line 8 below and on Form 1040NR, line 46. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.
 - No.** Enter the amount from line 1 here and on Form 1040NR, line 46 **8.** _____

TIP: You may be able to take the **additional child tax credit** on Form 1040NR, line 61, if you answered "Yes" on line 7 or 8 above.

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

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

- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 2002, see **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See **Form 3800** or **Pub. 334**.
- Empowerment zone and renewal community employment credit. See **Form 8844**.
- New York Liberty Zone business employee credit. See **Form 8884**.
- Nonconventional source fuel credit. If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take this credit. Attach a schedule showing how you figured the credit. Check box **c** and enter "FNS" on the line to the right of box **c**.

Other Taxes

Line 53—Social security and Medicare tax on tip income not reported to employer. If you are subject to social security and Medicare tax, you received tips of \$20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR, line 8.

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



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

Line 54—Tax on qualified plans, including IRAs, and other tax-favored accounts. If any of the following apply, see **Form 5329** and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
2. Excess contributions were made to your IRAs, Coverdell education

savings accounts (ESAs), or Archer MSAs.

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 2, 1931, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item 1 applies to you and distribution code 1 is correctly shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 54. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR or on Form 4972. Also, enter "No" on the dotted line next to line 54 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7 of Form 1099-R, you must file Form 5329.

Line 55—Transportation tax.

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

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

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

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

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

Line 56—Household employment taxes. If any of the following apply, see **Schedule H (Form 1040)** and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$1,300 or more in 2002. Cash wages include wages paid by checks, money orders, etc.

2. You withheld Federal income tax during 2002 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2001 or 2002 to household employees.



For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2002 and was a student.

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

Line 57—Total tax. Include in the total on line 57 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 57, enter the amount of the tax and identify it as indicated.

Recapture of the Following Credits.

- Investment credit (see **Form 4255**). Identify as "ICR."
- Low-income housing credit (see **Form 8611**). Identify as "LIHCR."
- Qualified electric vehicle credit (see **Pub. 535**). Identify as "QEVCr."
- Indian employment credit. Identify as "IECR."
- New markets credit (see **Form 8874**). Identify as "NMCR."

Recapture of Federal Mortgage

Subsidy. If you sold your home in 2002 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see **Form 8828**. Identify as "FMSR."

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

Uncollected Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance. This tax should be shown in box 12 of your

Form W-2 with codes **A** and **B** or **M** and **N**. Identify as "UT."

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

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

Payments

Line 58—Federal income tax withheld. Enter all Federal income tax withheld on your effectively connected income from **Forms W-2** and **1099-R**. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form 1099-R. If line 58 includes amounts withheld as shown on Form 1099-R, attach the Form 1099-R to the front of your return. Also, include in the total for line 58 any tax withheld on scholarship or fellowship grants from Form 1042-S, box 7.

If you received a 2002 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 58. This should be shown in box 4 of the 1099 form.



Do not include on line 58 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on page 4. They are then carried over to line 65 on page 2.

Line 59—2002 estimated tax payments. Enter any estimated Federal income tax payments you made using **Form 1040-ES (NR)** for 2002. Include any overpayment from your 2001 return that you applied to your 2002 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all of the payments you made in 2002 and show the name(s) and identifying number(s) under which you made them.

Line 60 — Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2002 and total wages of more than \$84,900, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$5,263.80. But if

any one employer withheld more than \$5,263.80, you must ask that employer to refund the excess to you. You cannot claim it on your return.

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

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

Line 61—Additional child tax credit. This credit is for certain people who have at least one qualifying child as defined in the instructions for line 7c, column (4), on page 8. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 46 on page 17.
2. Read the **TIP** at the end of your Child Tax Credit Worksheet. Use **Form 8812** to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 62—Amount paid with Form 4868 (Request for Extension). If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form. Also, include any amount paid with **Form 2688**.

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

Line 64—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2002.

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

Lines 66a and 66b—U.S. tax withheld at source by partnerships under section 1446. Enter on line 66a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 66b any tax withheld by a partnership shown on Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8805 and 1042-S.

Lines 67a and 67b—U.S. tax withheld on dispositions of U.S. real property interests. Enter on line 67a any tax withheld on dispositions of U.S. real property interests from **Form(s) 8288-A**. Enter on line 67b any tax withheld on dispositions of U.S. real property interests from **Form(s) 1042-S**. Be sure to attach a copy of all Form(s) 8288-A and 1042-S.

Refund

Line 69—Amount overpaid. If line 69 is under \$1, we will send a refund only on written request.



*If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new **Form W-4**. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2003** on page 25.*

Refund Offset. If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 69 may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 70b through 70d—Direct deposit of refund. Complete lines 70b through 70d if you want us to directly deposit the amount shown on line 70a into your checking or savings account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Why Use Direct Deposit?

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



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

Line 70b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 20, the routing number is 250250025.

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

Sample Check—Lines 70b Through 70d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF _____ \$

ANYPLACE BANK
Anyplace, LA 70000

Routing Number (line 70b): 250250025
Account Number (line 70d): 20202086

For _____

1 250250025 20202086 1234

Do not include the check number

CAUTION

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

return. Your estimated tax payments for 2002 must have been made on time and for the required amount.



If your 2001 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2002), the exception above applies only if the total of lines 58, 59, 60, and 64 through 67b on your 2002 tax return is at least 112% of the tax liability shown on your 2001 return. This rule does not apply to farmers and fishermen.

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

Enter the penalty on Form 1040NR, line 73. Add the penalty to any tax due and enter the total on line 72. If you are due a refund, subtract the penalty from the overpayment you show on line 69. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, if you want to, you can leave line 73 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. In certain situations, you may be able to lower your penalty, but only by filing Form 2210. For details, see the Instructions for Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2002 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

- Give the IRS any information that is missing from your return,

institution for the correct routing number to enter on line 70b.

Line 70d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

Line 71—Applied to 2003 estimated tax. Enter on line 71 the amount, if any, of the overpayment on line 69 you want applied to your 2003 estimated tax. This election cannot be changed later.

Amount You Owe

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

Make your check or money order payable to the "United States Treasury" for the full amount due. **Do not** send cash. **Do not** attach the payment to your return. Write "2002 Form 1040NR" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 72 is under \$1.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX $\frac{XX}{100}$ ").

Do not include any estimated tax payment for 2003 in your check or money order. Instead, make the estimated tax payment separately.

TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new **Form W-4** or (b) make estimated tax payments for 2003. See **Income Tax Withholding and Estimated Tax Payments for Individuals for 2003** on page 25.

What if You Cannot Pay? If you cannot pay the full amount shown on line 72 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

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

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

- Line 72 is at least \$1,000 and it is more than 10% of the tax shown on your return or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on line 57 minus the total of any amounts shown on line 61 and Forms 8828, 4137, 4136, 5329 (Parts III, IV, V, VI, and VII only), and 8885. When figuring the amount on line 57, include the amount on line 56 only if line 58 is more than zero **or** you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 56.

Exception. You will not owe the penalty if your 2001 tax return was for a tax year of 12 full months **and** the total of lines 58, 59, 60, and 64 through 67b on your 2002 return is at least as much as the tax liability shown on your 2001

- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain IRS notices that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

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

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2003 tax return (see **When To File** on page 3).

Signature

See **Reminders** on page 25 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions

State and Local Income Taxes

Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2002 on income connected with a U.S. trade or business. If, during 2002, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11, on page 9.

Gifts to U.S. Charities

Lines 4 Through 7

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

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

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See **Pub. 78** for a list of most qualified organizations.

- If in the United States, call our **Tax Exempt/Government Entities Customer Account Services** at **1-877-829-5500**. Assistance is available Monday through Friday from 8:00 a.m. to 6:30 p.m. Eastern time.

Contributions you may deduct.

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

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

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

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

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

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



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

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

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

Contributions You May Not Deduct

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See page 22.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See **Pub. 526** for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See **Pub. 526** for exceptions.

Line 4

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

Line 5

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see **Pub. 561**.

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

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

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

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

Line 6

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

Casualty and Theft Losses

Line 8

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

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

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

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

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 35.

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

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

For information on Federal disaster area losses, see **Pub. 547**.

Job Expenses and Most Other Miscellaneous Deductions

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

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

Examples of expenses you may **not** deduct are:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See **Form 8839** for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9

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

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

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

1. You claim any travel, transportation, meal, or entertainment expenses for your job.
2. Your employer paid you for any of your job expenses reportable on line 9.



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

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



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

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, see **Pub. 587**.
- Certain educational expenses. For details, see **Pub. 508**.

Line 10

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically.

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

<p>1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 . . .</p> <p>2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16</p> <p>Caution: <i>Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16.</i></p> <p>3. Is the amount on line 2 less than the amount on line 1? <input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. <input type="checkbox"/> Yes. Subtract line 2 from line 1</p> <p>4. Multiply line 3 above by 80% (.80) . . .</p> <p>5. Enter the amount from Form 1040NR, line 35</p> <p>6. Enter: \$137,300 (\$68,650 if you checked filing status box 3, 4, or 5) . . .</p> <p>7. Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. <input type="checkbox"/> Yes. Subtract line 6 from line 5 . . .</p> <p>8. Multiply line 7 above by 3% (.03)</p> <p>9. Enter the smaller of line 4 or line 8</p> <p>10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p>
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Line 11

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529.**
- Casualty and theft losses of property used in performing services as an employee from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 16

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

- Casualty and theft losses of income-producing property from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).
- Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.
- Impairment-related work expenses of a disabled person.
- Certain unrecovered investment in a pension.

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

Total Itemized Deductions

Line 17

Use the worksheet above to figure the amount to enter on line 17 if the amount on Form 1040NR, line 35, is over \$137,300 (\$68,650 if you checked filing status box 3, 4, or 5).

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

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

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

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

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

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

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

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

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

4. Capital gains in excess of capital losses from U.S. sources during 2002. Include these gains only if you were in the United States at least 183 days during 2002. 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 5.

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

Note: *Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 83 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 83, column (d).*

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

You should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 2002 and the amount of any benefits you repaid in 2002. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1042S**.

Enter 85% of the total amount from box 5 of **all** of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 81 of Form 1040NR. Enter any Federal tax withheld in column (a) of line 81. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

Withholding of tax at the source. Tax must be withheld at the source on certain income from U.S. sources paid to nonresident aliens. The withholding is generally at the 30% rate. There are exceptions to the general rule, and tax

treaties with various countries may provide a lower rate or exempt certain income from withholding. The tax must be withheld by the person who pays fixed or determinable annual or periodic income to nonresident aliens. The income subject to this withholding should be reported on page 4 of Form 1040NR. For details, see Pub. 519, **Pub. 515**, and section 1441 and its regulations.

Other Information (Page 5)

Item D

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

Item E

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

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

Item M

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

reference guide to the provisions of U.S. tax treaties.

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



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

Treaty-Based Return Position

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

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

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

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim a reduction or modification of taxation of income under an International Social Security Agreement or a Diplomatic or Consular Agreement.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.
5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.

Item P

See **Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents** on page 6 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required. If you are a former U.S. long-term resident filing a dual-status

return for your last year of U.S. residency, you must also attach **Form 8854**. See **Dual-Status Taxpayers** on page 4.

Reminders

Sign and Date Your Return

Form 1040NR is not considered a valid return unless you sign it. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

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

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

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Income Tax Withholding and Estimated Tax Payments for Individuals for 2003

If the amount you owe or the amount you overpaid is large, you may be able to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2003 pay. For details on how to complete **Form W-4**, see the Instructions for **Form 8233**.

In general, you do not have to make estimated tax payments if you expect that your 2003 **Form 1040NR** will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 2003 is \$1,000 or more, see **Form 1040-ES (NR)**. It has a

worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2003 and you must pay estimated tax, use **Form 1040-ES**.

Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 20 for details on how to pay any tax you owe.

TIP You may be able to deduct this gift on your 2003 tax return as a charitable contribution.

Address Change

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

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. 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, see **Pub. 552**.

Amended Return

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

Requesting a Copy of Your Tax Return

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

Interest and Penalties

TIP You do not have to figure the amount of any interest or penalties you may owe.

Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of **Form 1040NR**, page 2. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 72.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty usually cannot 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 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

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

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details on some of these penalties.

Taxpayer Assistance

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

In the United States, call **1-800-829-1040**. If overseas, you may call **215-516-2000** (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 2:00 a.m. EST.

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

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates.

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

How can you get IRS tax forms and publications?

- You can download them from the IRS Web Site at www.irs.gov.
- In the United States, you can call **1-800-TAX-FORM** (1-800-829-3676).
- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

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

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving

problems that have not been fixed through normal channels.

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

To contact a Taxpayer Advocate:

- If you are in the United States, call their toll-free number: **1-877-777-4778**.
- You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed above).

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

Disclosure and Paperwork

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

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states,

the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 33 min.; **Learning about the law or the form**, 2 hr., 17 min.; **Preparing the form**, 6 hr., 24 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Web Site (www.irs.gov/help) and click on **Help, Comments, and Feedback**) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where To File** on page 3.

2002 Tax Table

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

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 39 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,199. This is the tax amount he must enter on line 40 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,484	3,184	3,709
25,250	25,300	3,491	3,191	3,722
25,300	25,350	3,499	3,199	3,736
25,350	25,400	3,506	3,206	3,749

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
0	5	0	0	0	1,300	1,325	131	131	131	2,700	2,725	271	271	271
5	15	1	1	1	1,325	1,350	134	134	134	2,725	2,750	274	274	274
15	25	2	2	2	1,350	1,375	136	136	136	2,750	2,775	276	276	276
25	50	4	4	4	1,375	1,400	139	139	139	2,775	2,800	279	279	279
50	75	6	6	6	1,400	1,425	141	141	141	2,800	2,825	281	281	281
75	100	9	9	9	1,425	1,450	144	144	144	2,825	2,850	284	284	284
100	125	11	11	11	1,450	1,475	146	146	146	2,850	2,875	286	286	286
125	150	14	14	14	1,475	1,500	149	149	149	2,875	2,900	289	289	289
150	175	16	16	16	1,500	1,525	151	151	151	2,900	2,925	291	291	291
175	200	19	19	19	1,525	1,550	154	154	154	2,925	2,950	294	294	294
200	225	21	21	21	1,550	1,575	156	156	156	2,950	2,975	296	296	296
225	250	24	24	24	1,575	1,600	159	159	159	2,975	3,000	299	299	299
250	275	26	26	26	1,600	1,625	161	161	161	3,000				
275	300	29	29	29	1,625	1,650	164	164	164	3,000	3,050	303	303	303
300	325	31	31	31	1,650	1,675	166	166	166	3,050	3,100	308	308	308
325	350	34	34	34	1,675	1,700	169	169	169	3,100	3,150	313	313	313
350	375	36	36	36	1,700	1,725	171	171	171	3,150	3,200	318	318	318
375	400	39	39	39	1,725	1,750	174	174	174	3,200	3,250	323	323	323
400	425	41	41	41	1,750	1,775	176	176	176	3,250	3,300	328	328	328
425	450	44	44	44	1,775	1,800	179	179	179	3,300	3,350	333	333	333
450	475	46	46	46	1,800	1,825	181	181	181	3,350	3,400	338	338	338
475	500	49	49	49	1,825	1,850	184	184	184	3,400	3,450	343	343	343
500	525	51	51	51	1,850	1,875	186	186	186	3,450	3,500	348	348	348
525	550	54	54	54	1,875	1,900	189	189	189	3,500	3,550	353	353	353
550	575	56	56	56	1,900	1,925	191	191	191	3,550	3,600	358	358	358
575	600	59	59	59	1,925	1,950	194	194	194	3,600	3,650	363	363	363
600	625	61	61	61	1,950	1,975	196	196	196	3,650	3,700	368	368	368
625	650	64	64	64	1,975	2,000	199	199	199	3,700	3,750	373	373	373
650	675	66	66	66	2,000					3,750	3,800	378	378	378
675	700	69	69	69	2,000	2,025	201	201	201	3,800	3,850	383	383	383
700	725	71	71	71	2,025	2,050	204	204	204	3,850	3,900	388	388	388
725	750	74	74	74	2,050	2,075	206	206	206	3,900	3,950	393	393	393
750	775	76	76	76	2,075	2,100	209	209	209	3,950	4,000	398	398	398
775	800	79	79	79	2,100	2,125	211	211	211	4,000				
800	825	81	81	81	2,125	2,150	214	214	214	4,000	4,050	403	403	403
825	850	84	84	84	2,150	2,175	216	216	216	4,050	4,100	408	408	408
850	875	86	86	86	2,175	2,200	219	219	219	4,100	4,150	413	413	413
875	900	89	89	89	2,200	2,225	221	221	221	4,150	4,200	418	418	418
900	925	91	91	91	2,225	2,250	224	224	224	4,200	4,250	423	423	423
925	950	94	94	94	2,250	2,275	226	226	226	4,250	4,300	428	428	428
950	975	96	96	96	2,275	2,300	229	229	229	4,300	4,350	433	433	433
975	1,000	99	99	99	2,300	2,325	231	231	231	4,350	4,400	438	438	438
1,000					2,325	2,350	234	234	234	4,400	4,450	443	443	443
1,000	1,025	101	101	101	2,350	2,375	236	236	236	4,450	4,500	448	448	448
1,025	1,050	104	104	104	2,375	2,400	239	239	239	4,500	4,550	453	453	453
1,050	1,075	106	106	106	2,400	2,425	241	241	241	4,550	4,600	458	458	458
1,075	1,100	109	109	109	2,425	2,450	244	244	244	4,600	4,650	463	463	463
1,100	1,125	111	111	111	2,450	2,475	246	246	246	4,650	4,700	468	468	468
1,125	1,150	114	114	114	2,475	2,500	249	249	249	4,700	4,750	473	473	473
1,150	1,175	116	116	116	2,500	2,525	251	251	251	4,750	4,800	478	478	478
1,175	1,200	119	119	119	2,525	2,550	254	254	254	4,800	4,850	483	483	483
1,200	1,225	121	121	121	2,550	2,575	256	256	256	4,850	4,900	488	488	488
1,225	1,250	124	124	124	2,575	2,600	259	259	259	4,900	4,950	493	493	493
1,250	1,275	126	126	126	2,600	2,625	261	261	261	4,950	5,000	498	498	498
1,275	1,300	129	129	129	2,625	2,650	264	264	264					
					2,650	2,675	266	266	266					
					2,675	2,700	269	269	269					

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	904	803	904	11,000	11,050	1,354	1,103	1,354
5,050	5,100	508	508	508	8,050	8,100	911	808	911	11,050	11,100	1,361	1,108	1,361
5,100	5,150	513	513	513	8,100	8,150	919	813	919	11,100	11,150	1,369	1,113	1,369
5,150	5,200	518	518	518	8,150	8,200	926	818	926	11,150	11,200	1,376	1,118	1,376
5,200	5,250	523	523	523	8,200	8,250	934	823	934	11,200	11,250	1,384	1,123	1,384
5,250	5,300	528	528	528	8,250	8,300	941	828	941	11,250	11,300	1,391	1,128	1,391
5,300	5,350	533	533	533	8,300	8,350	949	833	949	11,300	11,350	1,399	1,133	1,399
5,350	5,400	538	538	538	8,350	8,400	956	838	956	11,350	11,400	1,406	1,138	1,406
5,400	5,450	543	543	543	8,400	8,450	964	843	964	11,400	11,450	1,414	1,143	1,414
5,450	5,500	548	548	548	8,450	8,500	971	848	971	11,450	11,500	1,421	1,148	1,421
5,500	5,550	553	553	553	8,500	8,550	979	853	979	11,500	11,550	1,429	1,153	1,429
5,550	5,600	558	558	558	8,550	8,600	986	858	986	11,550	11,600	1,436	1,158	1,436
5,600	5,650	563	563	563	8,600	8,650	994	863	994	11,600	11,650	1,444	1,163	1,444
5,650	5,700	568	568	568	8,650	8,700	1,001	868	1,001	11,650	11,700	1,451	1,168	1,451
5,700	5,750	573	573	573	8,700	8,750	1,009	873	1,009	11,700	11,750	1,459	1,173	1,459
5,750	5,800	578	578	578	8,750	8,800	1,016	878	1,016	11,750	11,800	1,466	1,178	1,466
5,800	5,850	583	583	583	8,800	8,850	1,024	883	1,024	11,800	11,850	1,474	1,183	1,474
5,850	5,900	588	588	588	8,850	8,900	1,031	888	1,031	11,850	11,900	1,481	1,188	1,481
5,900	5,950	593	593	593	8,900	8,950	1,039	893	1,039	11,900	11,950	1,489	1,193	1,489
5,950	6,000	598	598	598	8,950	9,000	1,046	898	1,046	11,950	12,000	1,496	1,198	1,496
6,000					9,000					12,000				
6,000	6,050	604	603	604	9,000	9,050	1,054	903	1,054	12,000	12,050	1,504	1,204	1,504
6,050	6,100	611	608	611	9,050	9,100	1,061	908	1,061	12,050	12,100	1,511	1,211	1,511
6,100	6,150	619	613	619	9,100	9,150	1,069	913	1,069	12,100	12,150	1,519	1,219	1,519
6,150	6,200	626	618	626	9,150	9,200	1,076	918	1,076	12,150	12,200	1,526	1,226	1,526
6,200	6,250	634	623	634	9,200	9,250	1,084	923	1,084	12,200	12,250	1,534	1,234	1,534
6,250	6,300	641	628	641	9,250	9,300	1,091	928	1,091	12,250	12,300	1,541	1,241	1,541
6,300	6,350	649	633	649	9,300	9,350	1,099	933	1,099	12,300	12,350	1,549	1,249	1,549
6,350	6,400	656	638	656	9,350	9,400	1,106	938	1,106	12,350	12,400	1,556	1,256	1,556
6,400	6,450	664	643	664	9,400	9,450	1,114	943	1,114	12,400	12,450	1,564	1,264	1,564
6,450	6,500	671	648	671	9,450	9,500	1,121	948	1,121	12,450	12,500	1,571	1,271	1,571
6,500	6,550	679	653	679	9,500	9,550	1,129	953	1,129	12,500	12,550	1,579	1,279	1,579
6,550	6,600	686	658	686	9,550	9,600	1,136	958	1,136	12,550	12,600	1,586	1,286	1,586
6,600	6,650	694	663	694	9,600	9,650	1,144	963	1,144	12,600	12,650	1,594	1,294	1,594
6,650	6,700	701	668	701	9,650	9,700	1,151	968	1,151	12,650	12,700	1,601	1,301	1,601
6,700	6,750	709	673	709	9,700	9,750	1,159	973	1,159	12,700	12,750	1,609	1,309	1,609
6,750	6,800	716	678	716	9,750	9,800	1,166	978	1,166	12,750	12,800	1,616	1,316	1,616
6,800	6,850	724	683	724	9,800	9,850	1,174	983	1,174	12,800	12,850	1,624	1,324	1,624
6,850	6,900	731	688	731	9,850	9,900	1,181	988	1,181	12,850	12,900	1,631	1,331	1,631
6,900	6,950	739	693	739	9,900	9,950	1,189	993	1,189	12,900	12,950	1,639	1,339	1,639
6,950	7,000	746	698	746	9,950	10,000	1,196	998	1,196	12,950	13,000	1,646	1,346	1,646
7,000					10,000					13,000				
7,000	7,050	754	703	754	10,000	10,050	1,204	1,003	1,204	13,000	13,050	1,654	1,354	1,654
7,050	7,100	761	708	761	10,050	10,100	1,211	1,008	1,211	13,050	13,100	1,661	1,361	1,661
7,100	7,150	769	713	769	10,100	10,150	1,219	1,013	1,219	13,100	13,150	1,669	1,369	1,669
7,150	7,200	776	718	776	10,150	10,200	1,226	1,018	1,226	13,150	13,200	1,676	1,376	1,676
7,200	7,250	784	723	784	10,200	10,250	1,234	1,023	1,234	13,200	13,250	1,684	1,384	1,684
7,250	7,300	791	728	791	10,250	10,300	1,241	1,028	1,241	13,250	13,300	1,691	1,391	1,691
7,300	7,350	799	733	799	10,300	10,350	1,249	1,033	1,249	13,300	13,350	1,699	1,399	1,699
7,350	7,400	806	738	806	10,350	10,400	1,256	1,038	1,256	13,350	13,400	1,706	1,406	1,706
7,400	7,450	814	743	814	10,400	10,450	1,264	1,043	1,264	13,400	13,450	1,714	1,414	1,714
7,450	7,500	821	748	821	10,450	10,500	1,271	1,048	1,271	13,450	13,500	1,721	1,421	1,721
7,500	7,550	829	753	829	10,500	10,550	1,279	1,053	1,279	13,500	13,550	1,729	1,429	1,729
7,550	7,600	836	758	836	10,550	10,600	1,286	1,058	1,286	13,550	13,600	1,736	1,436	1,736
7,600	7,650	844	763	844	10,600	10,650	1,294	1,063	1,294	13,600	13,650	1,744	1,444	1,744
7,650	7,700	851	768	851	10,650	10,700	1,301	1,068	1,301	13,650	13,700	1,751	1,451	1,751
7,700	7,750	859	773	859	10,700	10,750	1,309	1,073	1,309	13,700	13,750	1,759	1,459	1,759
7,750	7,800	866	778	866	10,750	10,800	1,316	1,078	1,316	13,750	13,800	1,766	1,466	1,766
7,800	7,850	874	783	874	10,800	10,850	1,324	1,083	1,324	13,800	13,850	1,774	1,474	1,774
7,850	7,900	881	788	881	10,850	10,900	1,331	1,088	1,331	13,850	13,900	1,781	1,481	1,781
7,900	7,950	889	793	889	10,900	10,950	1,339	1,093	1,339	13,900	13,950	1,789	1,489	1,789
7,950	8,000	896	798	896	10,950	11,000	1,346	1,098	1,346	13,950	14,000	1,796	1,496	1,796

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
14,000					17,000					20,000				
14,000	14,050	1,804	1,504	1,804	17,000	17,050	2,254	1,954	2,254	20,000	20,050	2,704	2,404	2,704
14,050	14,100	1,811	1,511	1,811	17,050	17,100	2,261	1,961	2,261	20,050	20,100	2,711	2,411	2,711
14,100	14,150	1,819	1,519	1,819	17,100	17,150	2,269	1,969	2,269	20,100	20,150	2,719	2,419	2,719
14,150	14,200	1,826	1,526	1,826	17,150	17,200	2,276	1,976	2,276	20,150	20,200	2,726	2,426	2,726
14,200	14,250	1,834	1,534	1,834	17,200	17,250	2,284	1,984	2,284	20,200	20,250	2,734	2,434	2,734
14,250	14,300	1,841	1,541	1,841	17,250	17,300	2,291	1,991	2,291	20,250	20,300	2,741	2,441	2,741
14,300	14,350	1,849	1,549	1,849	17,300	17,350	2,299	1,999	2,299	20,300	20,350	2,749	2,449	2,749
14,350	14,400	1,856	1,556	1,856	17,350	17,400	2,306	2,006	2,306	20,350	20,400	2,756	2,456	2,756
14,400	14,450	1,864	1,564	1,864	17,400	17,450	2,314	2,014	2,314	20,400	20,450	2,764	2,464	2,764
14,450	14,500	1,871	1,571	1,871	17,450	17,500	2,321	2,021	2,321	20,450	20,500	2,771	2,471	2,771
14,500	14,550	1,879	1,579	1,879	17,500	17,550	2,329	2,029	2,329	20,500	20,550	2,779	2,479	2,779
14,550	14,600	1,886	1,586	1,886	17,550	17,600	2,336	2,036	2,336	20,550	20,600	2,786	2,486	2,786
14,600	14,650	1,894	1,594	1,894	17,600	17,650	2,344	2,044	2,344	20,600	20,650	2,794	2,494	2,794
14,650	14,700	1,901	1,601	1,901	17,650	17,700	2,351	2,051	2,351	20,650	20,700	2,801	2,501	2,801
14,700	14,750	1,909	1,609	1,909	17,700	17,750	2,359	2,059	2,359	20,700	20,750	2,809	2,509	2,809
14,750	14,800	1,916	1,616	1,916	17,750	17,800	2,366	2,066	2,366	20,750	20,800	2,816	2,516	2,816
14,800	14,850	1,924	1,624	1,924	17,800	17,850	2,374	2,074	2,374	20,800	20,850	2,824	2,524	2,824
14,850	14,900	1,931	1,631	1,931	17,850	17,900	2,381	2,081	2,381	20,850	20,900	2,831	2,531	2,831
14,900	14,950	1,939	1,639	1,939	17,900	17,950	2,389	2,089	2,389	20,900	20,950	2,839	2,539	2,839
14,950	15,000	1,946	1,646	1,946	17,950	18,000	2,396	2,096	2,396	20,950	21,000	2,846	2,546	2,846
15,000					18,000					21,000				
15,000	15,050	1,954	1,654	1,954	18,000	18,050	2,404	2,104	2,404	21,000	21,050	2,854	2,554	2,854
15,050	15,100	1,961	1,661	1,961	18,050	18,100	2,411	2,111	2,411	21,050	21,100	2,861	2,561	2,861
15,100	15,150	1,969	1,669	1,969	18,100	18,150	2,419	2,119	2,419	21,100	21,150	2,869	2,569	2,869
15,150	15,200	1,976	1,676	1,976	18,150	18,200	2,426	2,126	2,426	21,150	21,200	2,876	2,576	2,876
15,200	15,250	1,984	1,684	1,984	18,200	18,250	2,434	2,134	2,434	21,200	21,250	2,884	2,584	2,884
15,250	15,300	1,991	1,691	1,991	18,250	18,300	2,441	2,141	2,441	21,250	21,300	2,891	2,591	2,891
15,300	15,350	1,999	1,699	1,999	18,300	18,350	2,449	2,149	2,449	21,300	21,350	2,899	2,599	2,899
15,350	15,400	2,006	1,706	2,006	18,350	18,400	2,456	2,156	2,456	21,350	21,400	2,906	2,606	2,906
15,400	15,450	2,014	1,714	2,014	18,400	18,450	2,464	2,164	2,464	21,400	21,450	2,914	2,614	2,914
15,450	15,500	2,021	1,721	2,021	18,450	18,500	2,471	2,171	2,471	21,450	21,500	2,921	2,621	2,921
15,500	15,550	2,029	1,729	2,029	18,500	18,550	2,479	2,179	2,479	21,500	21,550	2,929	2,629	2,929
15,550	15,600	2,036	1,736	2,036	18,550	18,600	2,486	2,186	2,486	21,550	21,600	2,936	2,636	2,936
15,600	15,650	2,044	1,744	2,044	18,600	18,650	2,494	2,194	2,494	21,600	21,650	2,944	2,644	2,944
15,650	15,700	2,051	1,751	2,051	18,650	18,700	2,501	2,201	2,501	21,650	21,700	2,951	2,651	2,951
15,700	15,750	2,059	1,759	2,059	18,700	18,750	2,509	2,209	2,509	21,700	21,750	2,959	2,659	2,959
15,750	15,800	2,066	1,766	2,066	18,750	18,800	2,516	2,216	2,516	21,750	21,800	2,966	2,666	2,966
15,800	15,850	2,074	1,774	2,074	18,800	18,850	2,524	2,224	2,524	21,800	21,850	2,974	2,674	2,974
15,850	15,900	2,081	1,781	2,081	18,850	18,900	2,531	2,231	2,531	21,850	21,900	2,981	2,681	2,981
15,900	15,950	2,089	1,789	2,089	18,900	18,950	2,539	2,239	2,539	21,900	21,950	2,989	2,689	2,989
15,950	16,000	2,096	1,796	2,096	18,950	19,000	2,546	2,246	2,546	21,950	22,000	2,996	2,696	2,996
16,000					19,000					22,000				
16,000	16,050	2,104	1,804	2,104	19,000	19,050	2,554	2,254	2,554	22,000	22,050	3,004	2,704	3,004
16,050	16,100	2,111	1,811	2,111	19,050	19,100	2,561	2,261	2,561	22,050	22,100	3,011	2,711	3,011
16,100	16,150	2,119	1,819	2,119	19,100	19,150	2,569	2,269	2,569	22,100	22,150	3,019	2,719	3,019
16,150	16,200	2,126	1,826	2,126	19,150	19,200	2,576	2,276	2,576	22,150	22,200	3,026	2,726	3,026
16,200	16,250	2,134	1,834	2,134	19,200	19,250	2,584	2,284	2,584	22,200	22,250	3,034	2,734	3,034
16,250	16,300	2,141	1,841	2,141	19,250	19,300	2,591	2,291	2,591	22,250	22,300	3,041	2,741	3,041
16,300	16,350	2,149	1,849	2,149	19,300	19,350	2,599	2,299	2,599	22,300	22,350	3,049	2,749	3,049
16,350	16,400	2,156	1,856	2,156	19,350	19,400	2,606	2,306	2,606	22,350	22,400	3,056	2,756	3,056
16,400	16,450	2,164	1,864	2,164	19,400	19,450	2,614	2,314	2,614	22,400	22,450	3,064	2,764	3,064
16,450	16,500	2,171	1,871	2,171	19,450	19,500	2,621	2,321	2,621	22,450	22,500	3,071	2,771	3,071
16,500	16,550	2,179	1,879	2,179	19,500	19,550	2,629	2,329	2,629	22,500	22,550	3,079	2,779	3,079
16,550	16,600	2,186	1,886	2,186	19,550	19,600	2,636	2,336	2,636	22,550	22,600	3,086	2,786	3,086
16,600	16,650	2,194	1,894	2,194	19,600	19,650	2,644	2,344	2,644	22,600	22,650	3,094	2,794	3,094
16,650	16,700	2,201	1,901	2,201	19,650	19,700	2,651	2,351	2,651	22,650	22,700	3,101	2,801	3,101
16,700	16,750	2,209	1,909	2,209	19,700	19,750	2,659	2,359	2,659	22,700	22,750	3,109	2,809	3,109
16,750	16,800	2,216	1,916	2,216	19,750	19,800	2,666	2,366	2,666	22,750	22,800	3,116	2,816	3,116
16,800	16,850	2,224	1,924	2,224	19,800	19,850	2,674	2,374	2,674	22,800	22,850	3,124	2,824	3,124
16,850	16,900	2,231	1,931	2,231	19,850	19,900	2,681	2,381	2,681	22,850	22,900	3,131	2,831	3,131
16,900	16,950	2,239	1,939	2,239	19,900	19,950	2,689	2,389	2,689	22,900	22,950	3,139	2,839	3,139
16,950	17,000	2,246	1,946	2,246	19,950	20,000	2,696	2,396	2,696	22,950	23,000	3,146	2,846	3,146

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,154	2,854	3,154	26,000	26,050	3,604	3,304	3,925	29,000	29,050	4,183	3,754	4,735
23,050	23,100	3,161	2,861	3,161	26,050	26,100	3,611	3,311	3,938	29,050	29,100	4,196	3,761	4,748
23,100	23,150	3,169	2,869	3,169	26,100	26,150	3,619	3,319	3,952	29,100	29,150	4,210	3,769	4,762
23,150	23,200	3,176	2,876	3,176	26,150	26,200	3,626	3,326	3,965	29,150	29,200	4,223	3,776	4,775
23,200	23,250	3,184	2,884	3,184	26,200	26,250	3,634	3,334	3,979	29,200	29,250	4,237	3,784	4,789
23,250	23,300	3,191	2,891	3,191	26,250	26,300	3,641	3,341	3,992	29,250	29,300	4,250	3,791	4,802
23,300	23,350	3,199	2,899	3,199	26,300	26,350	3,649	3,349	4,006	29,300	29,350	4,264	3,799	4,816
23,350	23,400	3,206	2,906	3,209	26,350	26,400	3,656	3,356	4,019	29,350	29,400	4,277	3,806	4,829
23,400	23,450	3,214	2,914	3,223	26,400	26,450	3,664	3,364	4,033	29,400	29,450	4,291	3,814	4,843
23,450	23,500	3,221	2,921	3,236	26,450	26,500	3,671	3,371	4,046	29,450	29,500	4,304	3,821	4,856
23,500	23,550	3,229	2,929	3,250	26,500	26,550	3,679	3,379	4,060	29,500	29,550	4,318	3,829	4,870
23,550	23,600	3,236	2,936	3,263	26,550	26,600	3,686	3,386	4,073	29,550	29,600	4,331	3,836	4,883
23,600	23,650	3,244	2,944	3,277	26,600	26,650	3,694	3,394	4,087	29,600	29,650	4,345	3,844	4,897
23,650	23,700	3,251	2,951	3,290	26,650	26,700	3,701	3,401	4,100	29,650	29,700	4,358	3,851	4,910
23,700	23,750	3,259	2,959	3,304	26,700	26,750	3,709	3,409	4,114	29,700	29,750	4,372	3,859	4,924
23,750	23,800	3,266	2,966	3,317	26,750	26,800	3,716	3,416	4,127	29,750	29,800	4,385	3,866	4,937
23,800	23,850	3,274	2,974	3,331	26,800	26,850	3,724	3,424	4,141	29,800	29,850	4,399	3,874	4,951
23,850	23,900	3,281	2,981	3,344	26,850	26,900	3,731	3,431	4,154	29,850	29,900	4,412	3,881	4,964
23,900	23,950	3,289	2,989	3,358	26,900	26,950	3,739	3,439	4,168	29,900	29,950	4,426	3,889	4,978
23,950	24,000	3,296	2,996	3,371	26,950	27,000	3,746	3,446	4,181	29,950	30,000	4,439	3,896	4,991
24,000					27,000					30,000				
24,000	24,050	3,304	3,004	3,385	27,000	27,050	3,754	3,454	4,195	30,000	30,050	4,453	3,904	5,005
24,050	24,100	3,311	3,011	3,398	27,050	27,100	3,761	3,461	4,208	30,050	30,100	4,466	3,911	5,018
24,100	24,150	3,319	3,019	3,412	27,100	27,150	3,769	3,469	4,222	30,100	30,150	4,480	3,919	5,032
24,150	24,200	3,326	3,026	3,425	27,150	27,200	3,776	3,476	4,235	30,150	30,200	4,493	3,926	5,045
24,200	24,250	3,334	3,034	3,439	27,200	27,250	3,784	3,484	4,249	30,200	30,250	4,507	3,934	5,059
24,250	24,300	3,341	3,041	3,452	27,250	27,300	3,791	3,491	4,262	30,250	30,300	4,520	3,941	5,072
24,300	24,350	3,349	3,049	3,466	27,300	27,350	3,799	3,499	4,276	30,300	30,350	4,534	3,949	5,086
24,350	24,400	3,356	3,056	3,479	27,350	27,400	3,806	3,506	4,289	30,350	30,400	4,547	3,956	5,099
24,400	24,450	3,364	3,064	3,493	27,400	27,450	3,814	3,514	4,303	30,400	30,450	4,561	3,964	5,113
24,450	24,500	3,371	3,071	3,506	27,450	27,500	3,821	3,521	4,316	30,450	30,500	4,574	3,971	5,126
24,500	24,550	3,379	3,079	3,520	27,500	27,550	3,829	3,529	4,330	30,500	30,550	4,588	3,979	5,140
24,550	24,600	3,386	3,086	3,533	27,550	27,600	3,836	3,536	4,343	30,550	30,600	4,601	3,986	5,153
24,600	24,650	3,394	3,094	3,547	27,600	27,650	3,844	3,544	4,357	30,600	30,650	4,615	3,994	5,167
24,650	24,700	3,401	3,101	3,560	27,650	27,700	3,851	3,551	4,370	30,650	30,700	4,628	4,001	5,180
24,700	24,750	3,409	3,109	3,574	27,700	27,750	3,859	3,559	4,384	30,700	30,750	4,642	4,009	5,194
24,750	24,800	3,416	3,116	3,587	27,750	27,800	3,866	3,566	4,397	30,750	30,800	4,655	4,016	5,207
24,800	24,850	3,424	3,124	3,601	27,800	27,850	3,874	3,574	4,411	30,800	30,850	4,669	4,024	5,221
24,850	24,900	3,431	3,131	3,614	27,850	27,900	3,881	3,581	4,424	30,850	30,900	4,682	4,031	5,234
24,900	24,950	3,439	3,139	3,628	27,900	27,950	3,889	3,589	4,438	30,900	30,950	4,696	4,039	5,248
24,950	25,000	3,446	3,146	3,641	27,950	28,000	3,899	3,596	4,451	30,950	31,000	4,709	4,046	5,261
25,000					28,000					31,000				
25,000	25,050	3,454	3,154	3,655	28,000	28,050	3,913	3,604	4,465	31,000	31,050	4,723	4,054	5,275
25,050	25,100	3,461	3,161	3,668	28,050	28,100	3,926	3,611	4,478	31,050	31,100	4,736	4,061	5,288
25,100	25,150	3,469	3,169	3,682	28,100	28,150	3,940	3,619	4,492	31,100	31,150	4,750	4,069	5,302
25,150	25,200	3,476	3,176	3,695	28,150	28,200	3,953	3,626	4,505	31,150	31,200	4,763	4,076	5,315
25,200	25,250	3,484	3,184	3,709	28,200	28,250	3,967	3,634	4,519	31,200	31,250	4,777	4,084	5,329
25,250	25,300	3,491	3,191	3,722	28,250	28,300	3,980	3,641	4,532	31,250	31,300	4,790	4,091	5,342
25,300	25,350	3,499	3,199	3,736	28,300	28,350	3,994	3,649	4,546	31,300	31,350	4,804	4,099	5,356
25,350	25,400	3,506	3,206	3,749	28,350	28,400	4,007	3,656	4,559	31,350	31,400	4,817	4,106	5,369
25,400	25,450	3,514	3,214	3,763	28,400	28,450	4,021	3,664	4,573	31,400	31,450	4,831	4,114	5,383
25,450	25,500	3,521	3,221	3,776	28,450	28,500	4,034	3,671	4,586	31,450	31,500	4,844	4,121	5,396
25,500	25,550	3,529	3,229	3,790	28,500	28,550	4,048	3,679	4,600	31,500	31,550	4,858	4,129	5,410
25,550	25,600	3,536	3,236	3,803	28,550	28,600	4,061	3,686	4,613	31,550	31,600	4,871	4,136	5,423
25,600	25,650	3,544	3,244	3,817	28,600	28,650	4,075	3,694	4,627	31,600	31,650	4,885	4,144	5,437
25,650	25,700	3,551	3,251	3,830	28,650	28,700	4,088	3,701	4,640	31,650	31,700	4,898	4,151	5,450
25,700	25,750	3,559	3,259	3,844	28,700	28,750	4,102	3,709	4,654	31,700	31,750	4,912	4,159	5,464
25,750	25,800	3,566	3,266	3,857	28,750	28,800	4,115	3,716	4,667	31,750	31,800	4,925	4,166	5,477
25,800	25,850	3,574	3,274	3,871	28,800	28,850	4,129	3,724	4,681	31,800	31,850	4,939	4,174	5,491
25,850	25,900	3,581	3,281	3,884	28,850	28,900	4,142	3,731	4,694	31,850	31,900	4,952	4,181	5,504
25,900	25,950	3,589	3,289	3,898	28,900	28,950	4,156	3,739	4,708	31,900	31,950	4,966	4,189	5,518
25,950	26,000	3,596	3,296	3,911	28,950	29,000	4,169	3,746	4,721	31,950	32,000	4,979	4,196	5,531

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	4,993	4,204	5,545	35,000	35,050	5,803	4,654	6,355	38,000	38,050	6,613	5,104	7,165
32,050	32,100	5,006	4,211	5,558	35,050	35,100	5,816	4,661	6,368	38,050	38,100	6,626	5,111	7,178
32,100	32,150	5,020	4,219	5,572	35,100	35,150	5,830	4,669	6,382	38,100	38,150	6,640	5,119	7,192
32,150	32,200	5,033	4,226	5,585	35,150	35,200	5,843	4,676	6,395	38,150	38,200	6,653	5,126	7,205
32,200	32,250	5,047	4,234	5,599	35,200	35,250	5,857	4,684	6,409	38,200	38,250	6,667	5,134	7,219
32,250	32,300	5,060	4,241	5,612	35,250	35,300	5,870	4,691	6,422	38,250	38,300	6,680	5,141	7,232
32,300	32,350	5,074	4,249	5,626	35,300	35,350	5,884	4,699	6,436	38,300	38,350	6,694	5,149	7,246
32,350	32,400	5,087	4,256	5,639	35,350	35,400	5,897	4,706	6,449	38,350	38,400	6,707	5,156	7,259
32,400	32,450	5,101	4,264	5,653	35,400	35,450	5,911	4,714	6,463	38,400	38,450	6,721	5,164	7,273
32,450	32,500	5,114	4,271	5,666	35,450	35,500	5,924	4,721	6,476	38,450	38,500	6,734	5,171	7,286
32,500	32,550	5,128	4,279	5,680	35,500	35,550	5,938	4,729	6,490	38,500	38,550	6,748	5,179	7,300
32,550	32,600	5,141	4,286	5,693	35,550	35,600	5,951	4,736	6,503	38,550	38,600	6,761	5,186	7,313
32,600	32,650	5,155	4,294	5,707	35,600	35,650	5,965	4,744	6,517	38,600	38,650	6,775	5,194	7,327
32,650	32,700	5,168	4,301	5,720	35,650	35,700	5,978	4,751	6,530	38,650	38,700	6,788	5,201	7,340
32,700	32,750	5,182	4,309	5,734	35,700	35,750	5,992	4,759	6,544	38,700	38,750	6,802	5,209	7,354
32,750	32,800	5,195	4,316	5,747	35,750	35,800	5,992	4,766	6,557	38,750	38,800	6,815	5,216	7,367
32,800	32,850	5,209	4,324	5,761	35,800	35,850	6,019	4,774	6,571	38,800	38,850	6,829	5,224	7,381
32,850	32,900	5,222	4,331	5,774	35,850	35,900	6,032	4,781	6,584	38,850	38,900	6,842	5,231	7,394
32,900	32,950	5,236	4,339	5,788	35,900	35,950	6,046	4,789	6,598	38,900	38,950	6,856	5,239	7,408
32,950	33,000	5,249	4,346	5,801	35,950	36,000	6,059	4,796	6,611	38,950	39,000	6,869	5,246	7,421
33,000					36,000					39,000				
33,000	33,050	5,263	4,354	5,815	36,000	36,050	6,073	4,804	6,625	39,000	39,050	6,883	5,254	7,435
33,050	33,100	5,276	4,361	5,828	36,050	36,100	6,086	4,811	6,638	39,050	39,100	6,896	5,261	7,448
33,100	33,150	5,290	4,369	5,842	36,100	36,150	6,100	4,819	6,652	39,100	39,150	6,910	5,269	7,462
33,150	33,200	5,303	4,376	5,855	36,150	36,200	6,113	4,826	6,665	39,150	39,200	6,923	5,276	7,475
33,200	33,250	5,317	4,384	5,869	36,200	36,250	6,127	4,834	6,679	39,200	39,250	6,937	5,284	7,489
33,250	33,300	5,330	4,391	5,882	36,250	36,300	6,140	4,841	6,692	39,250	39,300	6,950	5,291	7,502
33,300	33,350	5,344	4,399	5,896	36,300	36,350	6,154	4,849	6,706	39,300	39,350	6,964	5,299	7,516
33,350	33,400	5,357	4,406	5,909	36,350	36,400	6,167	4,856	6,719	39,350	39,400	6,977	5,306	7,529
33,400	33,450	5,371	4,414	5,923	36,400	36,450	6,181	4,864	6,733	39,400	39,450	6,991	5,314	7,543
33,450	33,500	5,384	4,421	5,936	36,450	36,500	6,194	4,871	6,746	39,450	39,500	7,004	5,321	7,556
33,500	33,550	5,398	4,429	5,950	36,500	36,550	6,208	4,879	6,760	39,500	39,550	7,018	5,329	7,570
33,550	33,600	5,411	4,436	5,963	36,550	36,600	6,221	4,886	6,773	39,550	39,600	7,031	5,336	7,583
33,600	33,650	5,425	4,444	5,977	36,600	36,650	6,235	4,894	6,787	39,600	39,650	7,045	5,344	7,597
33,650	33,700	5,438	4,451	5,990	36,650	36,700	6,248	4,901	6,800	39,650	39,700	7,058	5,351	7,610
33,700	33,750	5,452	4,459	6,004	36,700	36,750	6,262	4,909	6,814	39,700	39,750	7,072	5,359	7,624
33,750	33,800	5,465	4,466	6,017	36,750	36,800	6,275	4,916	6,827	39,750	39,800	7,085	5,366	7,637
33,800	33,850	5,479	4,474	6,031	36,800	36,850	6,289	4,924	6,841	39,800	39,850	7,099	5,374	7,651
33,850	33,900	5,492	4,481	6,044	36,850	36,900	6,302	4,931	6,854	39,850	39,900	7,112	5,381	7,664
33,900	33,950	5,506	4,489	6,058	36,900	36,950	6,316	4,939	6,868	39,900	39,950	7,126	5,389	7,678
33,950	34,000	5,519	4,496	6,071	36,950	37,000	6,329	4,946	6,881	39,950	40,000	7,139	5,396	7,691
34,000					37,000					40,000				
34,000	34,050	5,533	4,504	6,085	37,000	37,050	6,343	4,954	6,895	40,000	40,050	7,153	5,404	7,705
34,050	34,100	5,546	4,511	6,098	37,050	37,100	6,356	4,961	6,908	40,050	40,100	7,166	5,411	7,718
34,100	34,150	5,560	4,519	6,112	37,100	37,150	6,370	4,969	6,922	40,100	40,150	7,180	5,419	7,732
34,150	34,200	5,573	4,526	6,125	37,150	37,200	6,383	4,976	6,935	40,150	40,200	7,193	5,426	7,745
34,200	34,250	5,587	4,534	6,139	37,200	37,250	6,397	4,984	6,949	40,200	40,250	7,207	5,434	7,759
34,250	34,300	5,600	4,541	6,152	37,250	37,300	6,410	4,991	6,962	40,250	40,300	7,220	5,441	7,772
34,300	34,350	5,614	4,549	6,166	37,300	37,350	6,424	4,999	6,976	40,300	40,350	7,234	5,449	7,786
34,350	34,400	5,627	4,556	6,179	37,350	37,400	6,437	5,006	6,989	40,350	40,400	7,247	5,456	7,799
34,400	34,450	5,641	4,564	6,193	37,400	37,450	6,451	5,014	7,003	40,400	40,450	7,261	5,464	7,813
34,450	34,500	5,654	4,571	6,206	37,450	37,500	6,464	5,021	7,016	40,450	40,500	7,274	5,471	7,826
34,500	34,550	5,668	4,579	6,220	37,500	37,550	6,478	5,029	7,030	40,500	40,550	7,288	5,479	7,840
34,550	34,600	5,681	4,586	6,233	37,550	37,600	6,491	5,036	7,043	40,550	40,600	7,301	5,486	7,853
34,600	34,650	5,695	4,594	6,247	37,600	37,650	6,505	5,044	7,057	40,600	40,650	7,315	5,494	7,867
34,650	34,700	5,708	4,601	6,260	37,650	37,700	6,518	5,051	7,070	40,650	40,700	7,328	5,501	7,880
34,700	34,750	5,722	4,609	6,274	37,700	37,750	6,532	5,059	7,084	40,700	40,750	7,342	5,509	7,894
34,750	34,800	5,735	4,616	6,287	37,750	37,800	6,545	5,066	7,097	40,750	40,800	7,355	5,516	7,907
34,800	34,850	5,749	4,624	6,301	37,800	37,850	6,559	5,074	7,111	40,800	40,850	7,369	5,524	7,921
34,850	34,900	5,762	4,631	6,314	37,850	37,900	6,572	5,081	7,124	40,850	40,900	7,382	5,531	7,934
34,900	34,950	5,776	4,639	6,328	37,900	37,950	6,586	5,089	7,138	40,900	40,950	7,396	5,539	7,948
34,950	35,000	5,789	4,646	6,341	37,950	38,000	6,599	5,096	7,151	40,950	41,000	7,409	5,546	7,961

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—			At least	But less than	Your tax is—			At least	But less than	Your tax is—		
41,000					44,000					47,000				
41,000	41,050	7,423	5,554	7,975	44,000	44,050	8,233	6,004	8,785	47,000	47,050	9,043	6,493	9,595
41,050	41,100	7,436	5,561	7,988	44,050	44,100	8,246	6,011	8,798	47,050	47,100	9,056	6,506	9,608
41,100	41,150	7,450	5,569	8,002	44,100	44,150	8,260	6,019	8,812	47,100	47,150	9,070	6,520	9,622
41,150	41,200	7,463	5,576	8,015	44,150	44,200	8,273	6,026	8,825	47,150	47,200	9,083	6,533	9,635
41,200	41,250	7,477	5,584	8,029	44,200	44,250	8,287	6,034	8,839	47,200	47,250	9,097	6,547	9,649
41,250	41,300	7,490	5,591	8,042	44,250	44,300	8,300	6,041	8,852	47,250	47,300	9,110	6,560	9,662
41,300	41,350	7,504	5,599	8,056	44,300	44,350	8,314	6,049	8,866	47,300	47,350	9,124	6,574	9,676
41,350	41,400	7,517	5,606	8,069	44,350	44,400	8,327	6,056	8,879	47,350	47,400	9,137	6,587	9,689
41,400	41,450	7,531	5,614	8,083	44,400	44,450	8,341	6,064	8,893	47,400	47,450	9,151	6,601	9,703
41,450	41,500	7,544	5,621	8,096	44,450	44,500	8,354	6,071	8,906	47,450	47,500	9,164	6,614	9,716
41,500	41,550	7,558	5,629	8,110	44,500	44,550	8,368	6,079	8,920	47,500	47,550	9,178	6,628	9,730
41,550	41,600	7,571	5,636	8,123	44,550	44,600	8,381	6,086	8,933	47,550	47,600	9,191	6,641	9,743
41,600	41,650	7,585	5,644	8,137	44,600	44,650	8,395	6,094	8,947	47,600	47,650	9,205	6,655	9,757
41,650	41,700	7,598	5,651	8,150	44,650	44,700	8,408	6,101	8,960	47,650	47,700	9,218	6,668	9,770
41,700	41,750	7,612	5,659	8,164	44,700	44,750	8,422	6,109	8,974	47,700	47,750	9,232	6,682	9,784
41,750	41,800	7,625	5,666	8,177	44,750	44,800	8,435	6,116	8,987	47,750	47,800	9,245	6,695	9,797
41,800	41,850	7,639	5,674	8,191	44,800	44,850	8,449	6,124	9,001	47,800	47,850	9,259	6,709	9,811
41,850	41,900	7,652	5,681	8,204	44,850	44,900	8,462	6,131	9,014	47,850	47,900	9,272	6,722	9,824
41,900	41,950	7,666	5,689	8,218	44,900	44,950	8,476	6,139	9,028	47,900	47,950	9,286	6,736	9,838
41,950	42,000	7,679	5,696	8,231	44,950	45,000	8,489	6,146	9,041	47,950	48,000	9,299	6,749	9,851
42,000					45,000					48,000				
42,000	42,050	7,693	5,704	8,245	45,000	45,050	8,503	6,154	9,055	48,000	48,050	9,313	6,763	9,865
42,050	42,100	7,706	5,711	8,258	45,050	45,100	8,516	6,161	9,068	48,050	48,100	9,326	6,776	9,878
42,100	42,150	7,720	5,719	8,272	45,100	45,150	8,530	6,169	9,082	48,100	48,150	9,340	6,790	9,892
42,150	42,200	7,733	5,726	8,285	45,150	45,200	8,543	6,176	9,095	48,150	48,200	9,353	6,803	9,905
42,200	42,250	7,747	5,734	8,299	45,200	45,250	8,557	6,184	9,109	48,200	48,250	9,367	6,817	9,919
42,250	42,300	7,760	5,741	8,312	45,250	45,300	8,570	6,191	9,122	48,250	48,300	9,380	6,830	9,932
42,300	42,350	7,774	5,749	8,326	45,300	45,350	8,584	6,199	9,136	48,300	48,350	9,394	6,844	9,946
42,350	42,400	7,787	5,756	8,339	45,350	45,400	8,597	6,206	9,149	48,350	48,400	9,407	6,857	9,959
42,400	42,450	7,801	5,764	8,353	45,400	45,450	8,611	6,214	9,163	48,400	48,450	9,421	6,871	9,973
42,450	42,500	7,814	5,771	8,366	45,450	45,500	8,624	6,221	9,176	48,450	48,500	9,434	6,884	9,986
42,500	42,550	7,828	5,779	8,380	45,500	45,550	8,638	6,229	9,190	48,500	48,550	9,448	6,898	10,000
42,550	42,600	7,841	5,786	8,393	45,550	45,600	8,651	6,236	9,203	48,550	48,600	9,461	6,911	10,013
42,600	42,650	7,855	5,794	8,407	45,600	45,650	8,665	6,244	9,217	48,600	48,650	9,475	6,925	10,027
42,650	42,700	7,868	5,801	8,420	45,650	45,700	8,678	6,251	9,230	48,650	48,700	9,488	6,938	10,040
42,700	42,750	7,882	5,809	8,434	45,700	45,750	8,692	6,259	9,244	48,700	48,750	9,502	6,952	10,054
42,750	42,800	7,895	5,816	8,447	45,750	45,800	8,705	6,266	9,257	48,750	48,800	9,515	6,965	10,067
42,800	42,850	7,909	5,824	8,461	45,800	45,850	8,719	6,274	9,271	48,800	48,850	9,529	6,979	10,081
42,850	42,900	7,922	5,831	8,474	45,850	45,900	8,732	6,281	9,284	48,850	48,900	9,542	6,992	10,094
42,900	42,950	7,936	5,839	8,488	45,900	45,950	8,746	6,289	9,298	48,900	48,950	9,556	7,006	10,108
42,950	43,000	7,949	5,846	8,501	45,950	46,000	8,759	6,296	9,311	48,950	49,000	9,569	7,019	10,121
43,000					46,000					49,000				
43,000	43,050	7,963	5,854	8,515	46,000	46,050	8,773	6,304	9,325	49,000	49,050	9,583	7,033	10,135
43,050	43,100	7,976	5,861	8,528	46,050	46,100	8,786	6,311	9,338	49,050	49,100	9,596	7,046	10,148
43,100	43,150	7,990	5,869	8,542	46,100	46,150	8,800	6,319	9,352	49,100	49,150	9,610	7,060	10,162
43,150	43,200	8,003	5,876	8,555	46,150	46,200	8,813	6,326	9,365	49,150	49,200	9,623	7,073	10,175
43,200	43,250	8,017	5,884	8,569	46,200	46,250	8,827	6,334	9,379	49,200	49,250	9,637	7,087	10,189
43,250	43,300	8,030	5,891	8,582	46,250	46,300	8,840	6,341	9,392	49,250	49,300	9,650	7,100	10,202
43,300	43,350	8,044	5,899	8,596	46,300	46,350	8,854	6,349	9,406	49,300	49,350	9,664	7,114	10,216
43,350	43,400	8,057	5,906	8,609	46,350	46,400	8,867	6,356	9,419	49,350	49,400	9,677	7,127	10,229
43,400	43,450	8,071	5,914	8,623	46,400	46,450	8,881	6,364	9,433	49,400	49,450	9,691	7,141	10,243
43,450	43,500	8,084	5,921	8,636	46,450	46,500	8,894	6,371	9,446	49,450	49,500	9,704	7,154	10,256
43,500	43,550	8,098	5,929	8,650	46,500	46,550	8,908	6,379	9,460	49,500	49,550	9,718	7,168	10,270
43,550	43,600	8,111	5,936	8,663	46,550	46,600	8,921	6,386	9,473	49,550	49,600	9,731	7,181	10,283
43,600	43,650	8,125	5,944	8,677	46,600	46,650	8,935	6,394	9,487	49,600	49,650	9,745	7,195	10,297
43,650	43,700	8,138	5,951	8,690	46,650	46,700	8,948	6,401	9,500	49,650	49,700	9,758	7,208	10,310
43,700	43,750	8,152	5,959	8,704	46,700	46,750	8,962	6,412	9,514	49,700	49,750	9,772	7,222	10,324
43,750	43,800	8,165	5,966	8,717	46,750	46,800	8,975	6,425	9,527	49,750	49,800	9,785	7,235	10,337
43,800	43,850	8,179	5,974	8,731	46,800	46,850	8,989	6,439	9,541	49,800	49,850	9,799	7,249	10,351
43,850	43,900	8,192	5,981	8,744	46,850	46,900	9,002	6,452	9,554	49,850	49,900	9,812	7,262	10,364
43,900	43,950	8,206	5,989	8,758	46,900	46,950	9,016	6,466	9,568	49,900	49,950	9,826	7,276	10,378
43,950	44,000	8,219	5,996	8,771	46,950	47,000	9,029	6,479	9,581	49,950	50,000	9,839	7,289	10,391

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately
50,000		Your tax is—			53,000		Your tax is—			56,000		Your tax is—		
50,000	50,050	9,853	7,303	10,405	53,000	53,050	10,663	8,113	11,215	56,000	56,050	11,473	8,923	12,025
50,050	50,100	9,866	7,316	10,418	53,050	53,100	10,676	8,126	11,228	56,050	56,100	11,486	8,936	12,038
50,100	50,150	9,880	7,330	10,432	53,100	53,150	10,690	8,140	11,242	56,100	56,150	11,500	8,950	12,052
50,150	50,200	9,893	7,343	10,445	53,150	53,200	10,703	8,153	11,255	56,150	56,200	11,513	8,963	12,065
50,200	50,250	9,907	7,357	10,459	53,200	53,250	10,717	8,167	11,269	56,200	56,250	11,527	8,977	12,079
50,250	50,300	9,920	7,370	10,472	53,250	53,300	10,730	8,180	11,282	56,250	56,300	11,540	8,990	12,092
50,300	50,350	9,934	7,384	10,486	53,300	53,350	10,744	8,194	11,296	56,300	56,350	11,554	9,004	12,106
50,350	50,400	9,947	7,397	10,499	53,350	53,400	10,757	8,207	11,309	56,350	56,400	11,567	9,017	12,119
50,400	50,450	9,961	7,411	10,513	53,400	53,450	10,771	8,221	11,323	56,400	56,450	11,581	9,031	12,133
50,450	50,500	9,974	7,424	10,526	53,450	53,500	10,784	8,234	11,336	56,450	56,500	11,594	9,044	12,148
50,500	50,550	9,988	7,438	10,540	53,500	53,550	10,798	8,248	11,350	56,500	56,550	11,608	9,058	12,163
50,550	50,600	10,001	7,451	10,553	53,550	53,600	10,811	8,261	11,363	56,550	56,600	11,621	9,071	12,178
50,600	50,650	10,015	7,465	10,567	53,600	53,650	10,825	8,275	11,377	56,600	56,650	11,635	9,085	12,193
50,650	50,700	10,028	7,478	10,580	53,650	53,700	10,838	8,288	11,390	56,650	56,700	11,648	9,098	12,208
50,700	50,750	10,042	7,492	10,594	53,700	53,750	10,852	8,302	11,404	56,700	56,750	11,662	9,112	12,223
50,750	50,800	10,055	7,505	10,607	53,750	53,800	10,865	8,315	11,417	56,750	56,800	11,675	9,125	12,238
50,800	50,850	10,069	7,519	10,621	53,800	53,850	10,879	8,329	11,431	56,800	56,850	11,689	9,139	12,253
50,850	50,900	10,082	7,532	10,634	53,850	53,900	10,892	8,342	11,444	56,850	56,900	11,702	9,152	12,268
50,900	50,950	10,096	7,546	10,648	53,900	53,950	10,906	8,356	11,458	56,900	56,950	11,716	9,166	12,283
50,950	51,000	10,109	7,559	10,661	53,950	54,000	10,919	8,369	11,471	56,950	57,000	11,729	9,179	12,298
51,000		Your tax is—			54,000		Your tax is—			57,000		Your tax is—		
51,000	51,050	10,123	7,573	10,675	54,000	54,050	10,933	8,383	11,485	57,000	57,050	11,743	9,193	12,313
51,050	51,100	10,136	7,586	10,688	54,050	54,100	10,946	8,396	11,498	57,050	57,100	11,756	9,206	12,328
51,100	51,150	10,150	7,600	10,702	54,100	54,150	10,960	8,410	11,512	57,100	57,150	11,770	9,220	12,343
51,150	51,200	10,163	7,613	10,715	54,150	54,200	10,973	8,423	11,525	57,150	57,200	11,783	9,233	12,358
51,200	51,250	10,177	7,627	10,729	54,200	54,250	10,987	8,437	11,539	57,200	57,250	11,797	9,247	12,373
51,250	51,300	10,190	7,640	10,742	54,250	54,300	11,000	8,450	11,552	57,250	57,300	11,810	9,260	12,388
51,300	51,350	10,204	7,654	10,756	54,300	54,350	11,014	8,464	11,566	57,300	57,350	11,824	9,274	12,403
51,350	51,400	10,217	7,667	10,769	54,350	54,400	11,027	8,477	11,579	57,350	57,400	11,837	9,287	12,418
51,400	51,450	10,231	7,681	10,783	54,400	54,450	11,041	8,491	11,593	57,400	57,450	11,851	9,301	12,433
51,450	51,500	10,244	7,694	10,796	54,450	54,500	11,054	8,504	11,606	57,450	57,500	11,864	9,314	12,448
51,500	51,550	10,258	7,708	10,810	54,500	54,550	11,068	8,518	11,620	57,500	57,550	11,878	9,328	12,463
51,550	51,600	10,271	7,721	10,823	54,550	54,600	11,081	8,531	11,633	57,550	57,600	11,891	9,341	12,478
51,600	51,650	10,285	7,735	10,837	54,600	54,650	11,095	8,545	11,647	57,600	57,650	11,905	9,355	12,493
51,650	51,700	10,298	7,748	10,850	54,650	54,700	11,108	8,558	11,660	57,650	57,700	11,918	9,368	12,508
51,700	51,750	10,312	7,762	10,864	54,700	54,750	11,122	8,572	11,674	57,700	57,750	11,932	9,382	12,523
51,750	51,800	10,325	7,775	10,877	54,750	54,800	11,135	8,585	11,687	57,750	57,800	11,945	9,395	12,538
51,800	51,850	10,339	7,789	10,891	54,800	54,850	11,149	8,599	11,701	57,800	57,850	11,959	9,409	12,553
51,850	51,900	10,352	7,802	10,904	54,850	54,900	11,162	8,612	11,714	57,850	57,900	11,972	9,422	12,568
51,900	51,950	10,366	7,816	10,918	54,900	54,950	11,176	8,626	11,728	57,900	57,950	11,986	9,436	12,583
51,950	52,000	10,379	7,829	10,931	54,950	55,000	11,189	8,639	11,741	57,950	58,000	11,999	9,449	12,598
52,000		Your tax is—			55,000		Your tax is—			58,000		Your tax is—		
52,000	52,050	10,393	7,843	10,945	55,000	55,050	11,203	8,653	11,755	58,000	58,050	12,013	9,463	12,613
52,050	52,100	10,406	7,856	10,958	55,050	55,100	11,216	8,666	11,768	58,050	58,100	12,026	9,476	12,628
52,100	52,150	10,420	7,870	10,972	55,100	55,150	11,230	8,680	11,782	58,100	58,150	12,040	9,490	12,643
52,150	52,200	10,433	7,883	10,985	55,150	55,200	11,243	8,693	11,795	58,150	58,200	12,053	9,503	12,658
52,200	52,250	10,447	7,897	10,999	55,200	55,250	11,257	8,707	11,809	58,200	58,250	12,067	9,517	12,673
52,250	52,300	10,460	7,910	11,012	55,250	55,300	11,270	8,720	11,822	58,250	58,300	12,080	9,530	12,688
52,300	52,350	10,474	7,924	11,026	55,300	55,350	11,284	8,734	11,836	58,300	58,350	12,094	9,544	12,703
52,350	52,400	10,487	7,937	11,039	55,350	55,400	11,297	8,747	11,849	58,350	58,400	12,107	9,557	12,718
52,400	52,450	10,501	7,951	11,053	55,400	55,450	11,311	8,761	11,863	58,400	58,450	12,121	9,571	12,733
52,450	52,500	10,514	7,964	11,066	55,450	55,500	11,324	8,774	11,876	58,450	58,500	12,134	9,584	12,748
52,500	52,550	10,528	7,978	11,080	55,500	55,550	11,338	8,788	11,890	58,500	58,550	12,148	9,598	12,763
52,550	52,600	10,541	7,991	11,093	55,550	55,600	11,351	8,801	11,903	58,550	58,600	12,161	9,611	12,778
52,600	52,650	10,555	8,005	11,107	55,600	55,650	11,365	8,815	11,917	58,600	58,650	12,175	9,625	12,793
52,650	52,700	10,568	8,018	11,120	55,650	55,700	11,378	8,828	11,930	58,650	58,700	12,188	9,638	12,808
52,700	52,750	10,582	8,032	11,134	55,700	55,750	11,392	8,842	11,944	58,700	58,750	12,202	9,652	12,823
52,750	52,800	10,595	8,045	11,147	55,750	55,800	11,405	8,855	11,957	58,750	58,800	12,215	9,665	12,838
52,800	52,850	10,609	8,059	11,161	55,800	55,850	11,419	8,869	11,971	58,800	58,850	12,229	9,679	12,853
52,850	52,900	10,622	8,072	11,174	55,850	55,900	11,432	8,882	11,984	58,850	58,900	12,242	9,692	12,868
52,900	52,950	10,636	8,086	11,188	55,900	55,950	11,446	8,896	11,998	58,900	58,950	12,256	9,706	12,883
52,950	53,000	10,649	8,099	11,201	55,950	56,000	11,459	8,909	12,011	58,950	59,000	12,269	9,719	12,898

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately			Single	Qualifying widow(er)	Married filing separately
Your tax is—					Your tax is—					Your tax is—				
59,000					62,000					65,000				
59,000	59,050	12,283	9,733	12,913	62,000	62,050	13,093	10,543	13,813	65,000	65,050	13,903	11,353	14,713
59,050	59,100	12,296	9,746	12,928	62,050	62,100	13,106	10,556	13,828	65,050	65,100	13,916	11,366	14,728
59,100	59,150	12,310	9,760	12,943	62,100	62,150	13,120	10,570	13,843	65,100	65,150	13,930	11,380	14,743
59,150	59,200	12,323	9,773	12,958	62,150	62,200	13,133	10,583	13,858	65,150	65,200	13,943	11,393	14,758
59,200	59,250	12,337	9,787	12,973	62,200	62,250	13,147	10,597	13,873	65,200	65,250	13,957	11,407	14,773
59,250	59,300	12,350	9,800	12,988	62,250	62,300	13,160	10,610	13,888	65,250	65,300	13,970	11,420	14,788
59,300	59,350	12,364	9,814	13,003	62,300	62,350	13,174	10,624	13,903	65,300	65,350	13,984	11,434	14,803
59,350	59,400	12,377	9,827	13,018	62,350	62,400	13,187	10,637	13,918	65,350	65,400	13,997	11,447	14,818
59,400	59,450	12,391	9,841	13,033	62,400	62,450	13,201	10,651	13,933	65,400	65,450	14,011	11,461	14,833
59,450	59,500	12,404	9,854	13,048	62,450	62,500	13,214	10,664	13,948	65,450	65,500	14,024	11,474	14,848
59,500	59,550	12,418	9,868	13,063	62,500	62,550	13,228	10,678	13,963	65,500	65,550	14,038	11,488	14,863
59,550	59,600	12,431	9,881	13,078	62,550	62,600	13,241	10,691	13,978	65,550	65,600	14,051	11,501	14,878
59,600	59,650	12,445	9,895	13,093	62,600	62,650	13,255	10,705	13,993	65,600	65,650	14,065	11,515	14,893
59,650	59,700	12,458	9,908	13,108	62,650	62,700	13,268	10,718	14,008	65,650	65,700	14,078	11,528	14,908
59,700	59,750	12,472	9,922	13,123	62,700	62,750	13,282	10,732	14,023	65,700	65,750	14,092	11,542	14,923
59,750	59,800	12,485	9,935	13,138	62,750	62,800	13,295	10,745	14,038	65,750	65,800	14,105	11,555	14,938
59,800	59,850	12,499	9,949	13,153	62,800	62,850	13,309	10,759	14,053	65,800	65,850	14,119	11,569	14,953
59,850	59,900	12,512	9,962	13,168	62,850	62,900	13,322	10,772	14,068	65,850	65,900	14,132	11,582	14,968
59,900	59,950	12,526	9,976	13,183	62,900	62,950	13,336	10,786	14,083	65,900	65,950	14,146	11,596	14,983
59,950	60,000	12,539	9,989	13,198	62,950	63,000	13,349	10,799	14,098	65,950	66,000	14,159	11,609	14,998
60,000					63,000					66,000				
60,000	60,050	12,553	10,003	13,213	63,000	63,050	13,363	10,813	14,113	66,000	66,050	14,173	11,623	15,013
60,050	60,100	12,566	10,016	13,228	63,050	63,100	13,376	10,826	14,128	66,050	66,100	14,186	11,636	15,028
60,100	60,150	12,580	10,030	13,243	63,100	63,150	13,390	10,840	14,143	66,100	66,150	14,200	11,650	15,043
60,150	60,200	12,593	10,043	13,258	63,150	63,200	13,403	10,853	14,158	66,150	66,200	14,213	11,663	15,058
60,200	60,250	12,607	10,057	13,273	63,200	63,250	13,417	10,867	14,173	66,200	66,250	14,227	11,677	15,073
60,250	60,300	12,620	10,070	13,288	63,250	63,300	13,430	10,880	14,188	66,250	66,300	14,240	11,690	15,088
60,300	60,350	12,634	10,084	13,303	63,300	63,350	13,444	10,894	14,203	66,300	66,350	14,254	11,704	15,103
60,350	60,400	12,647	10,097	13,318	63,350	63,400	13,457	10,907	14,218	66,350	66,400	14,267	11,717	15,118
60,400	60,450	12,661	10,111	13,333	63,400	63,450	13,471	10,921	14,233	66,400	66,450	14,281	11,731	15,133
60,450	60,500	12,674	10,124	13,348	63,450	63,500	13,484	10,934	14,248	66,450	66,500	14,294	11,744	15,148
60,500	60,550	12,688	10,138	13,363	63,500	63,550	13,498	10,948	14,263	66,500	66,550	14,308	11,758	15,163
60,550	60,600	12,701	10,151	13,378	63,550	63,600	13,511	10,961	14,278	66,550	66,600	14,321	11,771	15,178
60,600	60,650	12,715	10,165	13,393	63,600	63,650	13,525	10,975	14,293	66,600	66,650	14,335	11,785	15,193
60,650	60,700	12,728	10,178	13,408	63,650	63,700	13,538	10,988	14,308	66,650	66,700	14,348	11,798	15,208
60,700	60,750	12,742	10,192	13,423	63,700	63,750	13,552	11,002	14,323	66,700	66,750	14,362	11,812	15,223
60,750	60,800	12,755	10,205	13,438	63,750	63,800	13,565	11,015	14,338	66,750	66,800	14,375	11,825	15,238
60,800	60,850	12,769	10,219	13,453	63,800	63,850	13,579	11,029	14,353	66,800	66,850	14,389	11,839	15,253
60,850	60,900	12,782	10,232	13,468	63,850	63,900	13,592	11,042	14,368	66,850	66,900	14,402	11,852	15,268
60,900	60,950	12,796	10,246	13,483	63,900	63,950	13,606	11,056	14,383	66,900	66,950	14,416	11,866	15,283
60,950	61,000	12,809	10,259	13,498	63,950	64,000	13,619	11,069	14,398	66,950	67,000	14,429	11,879	15,298
61,000					64,000					67,000				
61,000	61,050	12,823	10,273	13,513	64,000	64,050	13,633	11,083	14,413	67,000	67,050	14,443	11,893	15,313
61,050	61,100	12,836	10,286	13,528	64,050	64,100	13,646	11,096	14,428	67,050	67,100	14,456	11,906	15,328
61,100	61,150	12,850	10,300	13,543	64,100	64,150	13,660	11,110	14,443	67,100	67,150	14,470	11,920	15,343
61,150	61,200	12,863	10,313	13,558	64,150	64,200	13,673	11,123	14,458	67,150	67,200	14,483	11,933	15,358
61,200	61,250	12,877	10,327	13,573	64,200	64,250	13,687	11,137	14,473	67,200	67,250	14,497	11,947	15,373
61,250	61,300	12,890	10,340	13,588	64,250	64,300	13,700	11,150	14,488	67,250	67,300	14,510	11,960	15,388
61,300	61,350	12,904	10,354	13,603	64,300	64,350	13,714	11,164	14,503	67,300	67,350	14,524	11,974	15,403
61,350	61,400	12,917	10,367	13,618	64,350	64,400	13,727	11,177	14,518	67,350	67,400	14,537	11,987	15,418
61,400	61,450	12,931	10,381	13,633	64,400	64,450	13,741	11,191	14,533	67,400	67,450	14,551	12,001	15,433
61,450	61,500	12,944	10,394	13,648	64,450	64,500	13,754	11,204	14,548	67,450	67,500	14,564	12,014	15,448
61,500	61,550	12,958	10,408	13,663	64,500	64,550	13,768	11,218	14,563	67,500	67,550	14,578	12,028	15,463
61,550	61,600	12,971	10,421	13,678	64,550	64,600	13,781	11,231	14,578	67,550	67,600	14,591	12,041	15,478
61,600	61,650	12,985	10,435	13,693	64,600	64,650	13,795	11,245	14,593	67,600	67,650	14,605	12,055	15,493
61,650	61,700	12,998	10,448	13,708	64,650	64,700	13,808	11,258	14,608	67,650	67,700	14,618	12,068	15,508
61,700	61,750	13,012	10,462	13,723	64,700	64,750	13,822	11,272	14,623	67,700	67,750	14,633	12,082	15,523
61,750	61,800	13,025	10,475	13,738	64,750	64,800	13,835	11,285	14,638	67,750	67,800	14,648	12,095	15,538
61,800	61,850	13,039	10,489	13,753	64,800	64,850	13,849	11,299	14,653	67,800	67,850	14,663	12,109	15,553
61,850	61,900	13,052	10,502	13,768	64,850	64,900	13,862	11,312	14,668	67,850	67,900	14,678	12,122	15,568
61,900	61,950	13,066	10,516	13,783	64,900	64,950	13,876	11,326	14,683	67,900	67,950	14,693	12,136	15,583
61,950	62,000	13,079	10,529	13,798	64,950	65,000	13,889	11,339	14,698	67,950	68,000	14,708	12,149	15,598

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—					Your tax is—					Your tax is—				
68,000					71,000					74,000				
68,000	68,050	14,723	12,163	15,613	71,000	71,050	15,623	12,973	16,513	74,000	74,050	16,523	13,783	17,413
68,050	68,100	14,738	12,176	15,628	71,050	71,100	15,638	12,986	16,528	74,050	74,100	16,538	13,796	17,428
68,100	68,150	14,753	12,190	15,643	71,100	71,150	15,653	13,000	16,543	74,100	74,150	16,553	13,810	17,443
68,150	68,200	14,768	12,203	15,658	71,150	71,200	15,668	13,013	16,558	74,150	74,200	16,568	13,823	17,458
68,200	68,250	14,783	12,217	15,673	71,200	71,250	15,683	13,027	16,573	74,200	74,250	16,583	13,837	17,473
68,250	68,300	14,798	12,230	15,688	71,250	71,300	15,698	13,040	16,588	74,250	74,300	16,598	13,850	17,488
68,300	68,350	14,813	12,244	15,703	71,300	71,350	15,713	13,054	16,603	74,300	74,350	16,613	13,864	17,503
68,350	68,400	14,828	12,257	15,718	71,350	71,400	15,728	13,067	16,618	74,350	74,400	16,628	13,877	17,518
68,400	68,450	14,843	12,271	15,733	71,400	71,450	15,743	13,081	16,633	74,400	74,450	16,643	13,891	17,533
68,450	68,500	14,858	12,284	15,748	71,450	71,500	15,758	13,094	16,648	74,450	74,500	16,658	13,904	17,548
68,500	68,550	14,873	12,298	15,763	71,500	71,550	15,773	13,108	16,663	74,500	74,550	16,673	13,918	17,563
68,550	68,600	14,888	12,311	15,778	71,550	71,600	15,788	13,121	16,678	74,550	74,600	16,688	13,931	17,578
68,600	68,650	14,903	12,325	15,793	71,600	71,650	15,803	13,135	16,693	74,600	74,650	16,703	13,945	17,593
68,650	68,700	14,918	12,338	15,808	71,650	71,700	15,818	13,148	16,708	74,650	74,700	16,718	13,958	17,608
68,700	68,750	14,933	12,352	15,823	71,700	71,750	15,833	13,162	16,723	74,700	74,750	16,733	13,972	17,623
68,750	68,800	14,948	12,365	15,838	71,750	71,800	15,848	13,175	16,738	74,750	74,800	16,748	13,985	17,638
68,800	68,850	14,963	12,379	15,853	71,800	71,850	15,863	13,189	16,753	74,800	74,850	16,763	13,999	17,653
68,850	68,900	14,978	12,392	15,868	71,850	71,900	15,878	13,202	16,768	74,850	74,900	16,778	14,012	17,668
68,900	68,950	14,993	12,406	15,883	71,900	71,950	15,893	13,216	16,783	74,900	74,950	16,793	14,026	17,683
68,950	69,000	15,008	12,419	15,898	71,950	72,000	15,908	13,229	16,798	74,950	75,000	16,808	14,039	17,698
69,000					72,000					75,000				
69,000	69,050	15,023	12,433	15,913	72,000	72,050	15,923	13,243	16,813	75,000	75,050	16,823	14,053	17,713
69,050	69,100	15,038	12,446	15,928	72,050	72,100	15,938	13,256	16,828	75,050	75,100	16,838	14,066	17,728
69,100	69,150	15,053	12,460	15,943	72,100	72,150	15,953	13,270	16,843	75,100	75,150	16,853	14,080	17,743
69,150	69,200	15,068	12,473	15,958	72,150	72,200	15,968	13,283	16,858	75,150	75,200	16,868	14,093	17,758
69,200	69,250	15,083	12,487	15,973	72,200	72,250	15,983	13,297	16,873	75,200	75,250	16,883	14,107	17,773
69,250	69,300	15,098	12,500	15,988	72,250	72,300	15,998	13,310	16,888	75,250	75,300	16,898	14,120	17,788
69,300	69,350	15,113	12,514	16,003	72,300	72,350	16,013	13,324	16,903	75,300	75,350	16,913	14,134	17,803
69,350	69,400	15,128	12,527	16,018	72,350	72,400	16,028	13,337	16,918	75,350	75,400	16,928	14,147	17,818
69,400	69,450	15,143	12,541	16,033	72,400	72,450	16,043	13,351	16,933	75,400	75,450	16,943	14,161	17,833
69,450	69,500	15,158	12,554	16,048	72,450	72,500	16,058	13,364	16,948	75,450	75,500	16,958	14,174	17,848
69,500	69,550	15,173	12,568	16,063	72,500	72,550	16,073	13,378	16,963	75,500	75,550	16,973	14,188	17,863
69,550	69,600	15,188	12,581	16,078	72,550	72,600	16,088	13,391	16,978	75,550	75,600	16,988	14,201	17,878
69,600	69,650	15,203	12,595	16,093	72,600	72,650	16,103	13,405	16,993	75,600	75,650	17,003	14,215	17,893
69,650	69,700	15,218	12,608	16,108	72,650	72,700	16,118	13,418	17,008	75,650	75,700	17,018	14,228	17,908
69,700	69,750	15,233	12,622	16,123	72,700	72,750	16,133	13,432	17,023	75,700	75,750	17,033	14,242	17,923
69,750	69,800	15,248	12,635	16,138	72,750	72,800	16,148	13,445	17,038	75,750	75,800	17,048	14,255	17,938
69,800	69,850	15,263	12,649	16,153	72,800	72,850	16,163	13,459	17,053	75,800	75,850	17,063	14,269	17,953
69,850	69,900	15,278	12,662	16,168	72,850	72,900	16,178	13,472	17,068	75,850	75,900	17,078	14,282	17,968
69,900	69,950	15,293	12,676	16,183	72,900	72,950	16,193	13,486	17,083	75,900	75,950	17,093	14,296	17,983
69,950	70,000	15,308	12,689	16,198	72,950	73,000	16,208	13,499	17,098	75,950	76,000	17,108	14,309	17,998
70,000					73,000					76,000				
70,000	70,050	15,323	12,703	16,213	73,000	73,050	16,223	13,513	17,113	76,000	76,050	17,123	14,323	18,013
70,050	70,100	15,338	12,716	16,228	73,050	73,100	16,238	13,526	17,128	76,050	76,100	17,138	14,336	18,028
70,100	70,150	15,353	12,730	16,243	73,100	73,150	16,253	13,540	17,143	76,100	76,150	17,153	14,350	18,043
70,150	70,200	15,368	12,743	16,258	73,150	73,200	16,268	13,553	17,158	76,150	76,200	17,168	14,363	18,058
70,200	70,250	15,383	12,757	16,273	73,200	73,250	16,283	13,567	17,173	76,200	76,250	17,183	14,377	18,073
70,250	70,300	15,398	12,770	16,288	73,250	73,300	16,298	13,580	17,188	76,250	76,300	17,198	14,390	18,088
70,300	70,350	15,413	12,784	16,303	73,300	73,350	16,313	13,594	17,203	76,300	76,350	17,213	14,404	18,103
70,350	70,400	15,428	12,797	16,318	73,350	73,400	16,328	13,607	17,218	76,350	76,400	17,228	14,417	18,118
70,400	70,450	15,443	12,811	16,333	73,400	73,450	16,343	13,621	17,233	76,400	76,450	17,243	14,431	18,133
70,450	70,500	15,458	12,824	16,348	73,450	73,500	16,358	13,634	17,248	76,450	76,500	17,258	14,444	18,148
70,500	70,550	15,473	12,838	16,363	73,500	73,550	16,373	13,648	17,263	76,500	76,550	17,273	14,458	18,163
70,550	70,600	15,488	12,851	16,378	73,550	73,600	16,388	13,661	17,278	76,550	76,600	17,288	14,471	18,178
70,600	70,650	15,503	12,865	16,393	73,600	73,650	16,403	13,675	17,293	76,600	76,650	17,303	14,485	18,193
70,650	70,700	15,518	12,878	16,408	73,650	73,700	16,418	13,688	17,308	76,650	76,700	17,318	14,498	18,208
70,700	70,750	15,533	12,892	16,423	73,700	73,750	16,433	13,702	17,323	76,700	76,750	17,333	14,512	18,223
70,750	70,800	15,548	12,905	16,438	73,750	73,800	16,448	13,715	17,338	76,750	76,800	17,348	14,525	18,238
70,800	70,850	15,563	12,919	16,453	73,800	73,850	16,463	13,729	17,353	76,800	76,850	17,363	14,539	18,253
70,850	70,900	15,578	12,932	16,468	73,850	73,900	16,478	13,742	17,368	76,850	76,900	17,378	14,552	18,268
70,900	70,950	15,593	12,946	16,483	73,900	73,950	16,493	13,756	17,383	76,900	76,950	17,393	14,566	18,283
70,950	71,000	15,608	12,959	16,498	73,950	74,000	16,508	13,769	17,398	76,950	77,000	17,408	14,579	18,298

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
77,000					80,000						83,000			
77,000	77,050	17,423	14,593	18,313	80,000	80,050	18,323	15,403	19,213	83,000	83,050	19,223	16,213	20,113
77,050	77,100	17,438	14,606	18,328	80,050	80,100	18,338	15,416	19,228	83,050	83,100	19,238	16,226	20,128
77,100	77,150	17,453	14,620	18,343	80,100	80,150	18,353	15,430	19,243	83,100	83,150	19,253	16,240	20,143
77,150	77,200	17,468	14,633	18,358	80,150	80,200	18,368	15,443	19,258	83,150	83,200	19,268	16,253	20,158
77,200	77,250	17,483	14,647	18,373	80,200	80,250	18,383	15,457	19,273	83,200	83,250	19,283	16,267	20,173
77,250	77,300	17,498	14,660	18,388	80,250	80,300	18,398	15,470	19,288	83,250	83,300	19,298	16,280	20,188
77,300	77,350	17,513	14,674	18,403	80,300	80,350	18,413	15,484	19,303	83,300	83,350	19,313	16,294	20,203
77,350	77,400	17,528	14,687	18,418	80,350	80,400	18,428	15,497	19,318	83,350	83,400	19,328	16,307	20,218
77,400	77,450	17,543	14,701	18,433	80,400	80,450	18,443	15,511	19,333	83,400	83,450	19,343	16,321	20,233
77,450	77,500	17,558	14,714	18,448	80,450	80,500	18,458	15,524	19,348	83,450	83,500	19,358	16,334	20,248
77,500	77,550	17,573	14,728	18,463	80,500	80,550	18,473	15,538	19,363	83,500	83,550	19,373	16,348	20,263
77,550	77,600	17,588	14,741	18,478	80,550	80,600	18,488	15,551	19,378	83,550	83,600	19,388	16,361	20,278
77,600	77,650	17,603	14,755	18,493	80,600	80,650	18,503	15,565	19,393	83,600	83,650	19,403	16,375	20,293
77,650	77,700	17,618	14,768	18,508	80,650	80,700	18,518	15,578	19,408	83,650	83,700	19,418	16,388	20,308
77,700	77,750	17,633	14,782	18,523	80,700	80,750	18,533	15,592	19,423	83,700	83,750	19,433	16,402	20,323
77,750	77,800	17,648	14,795	18,538	80,750	80,800	18,548	15,605	19,438	83,750	83,800	19,448	16,415	20,338
77,800	77,850	17,663	14,809	18,553	80,800	80,850	18,563	15,619	19,453	83,800	83,850	19,463	16,429	20,353
77,850	77,900	17,678	14,822	18,568	80,850	80,900	18,578	15,632	19,468	83,850	83,900	19,478	16,442	20,368
77,900	77,950	17,693	14,836	18,583	80,900	80,950	18,593	15,646	19,483	83,900	83,950	19,493	16,456	20,383
77,950	78,000	17,708	14,849	18,598	80,950	81,000	18,608	15,659	19,498	83,950	84,000	19,508	16,469	20,398
78,000					81,000						84,000			
78,000	78,050	17,723	14,863	18,613	81,000	81,050	18,623	15,673	19,513	84,000	84,050	19,523	16,483	20,413
78,050	78,100	17,738	14,876	18,628	81,050	81,100	18,638	15,686	19,528	84,050	84,100	19,538	16,496	20,428
78,100	78,150	17,753	14,890	18,643	81,100	81,150	18,653	15,700	19,543	84,100	84,150	19,553	16,510	20,443
78,150	78,200	17,768	14,903	18,658	81,150	81,200	18,668	15,713	19,558	84,150	84,200	19,568	16,523	20,458
78,200	78,250	17,783	14,917	18,673	81,200	81,250	18,683	15,727	19,573	84,200	84,250	19,583	16,537	20,473
78,250	78,300	17,798	14,930	18,688	81,250	81,300	18,698	15,740	19,588	84,250	84,300	19,598	16,550	20,488
78,300	78,350	17,813	14,944	18,703	81,300	81,350	18,713	15,754	19,603	84,300	84,350	19,613	16,564	20,503
78,350	78,400	17,828	14,957	18,718	81,350	81,400	18,728	15,767	19,618	84,350	84,400	19,628	16,577	20,518
78,400	78,450	17,843	14,971	18,733	81,400	81,450	18,743	15,781	19,633	84,400	84,450	19,643	16,591	20,533
78,450	78,500	17,858	14,984	18,748	81,450	81,500	18,758	15,794	19,648	84,450	84,500	19,658	16,604	20,548
78,500	78,550	17,873	14,998	18,763	81,500	81,550	18,773	15,808	19,663	84,500	84,550	19,673	16,618	20,563
78,550	78,600	17,888	15,011	18,778	81,550	81,600	18,788	15,821	19,678	84,550	84,600	19,688	16,631	20,578
78,600	78,650	17,903	15,025	18,793	81,600	81,650	18,803	15,835	19,693	84,600	84,650	19,703	16,645	20,593
78,650	78,700	17,918	15,038	18,808	81,650	81,700	18,818	15,848	19,708	84,650	84,700	19,718	16,658	20,608
78,700	78,750	17,933	15,052	18,823	81,700	81,750	18,833	15,862	19,723	84,700	84,750	19,733	16,672	20,623
78,750	78,800	17,948	15,065	18,838	81,750	81,800	18,848	15,875	19,738	84,750	84,800	19,748	16,685	20,638
78,800	78,850	17,963	15,079	18,853	81,800	81,850	18,863	15,889	19,753	84,800	84,850	19,763	16,699	20,653
78,850	78,900	17,978	15,092	18,868	81,850	81,900	18,878	15,902	19,768	84,850	84,900	19,778	16,712	20,668
78,900	78,950	17,993	15,106	18,883	81,900	81,950	18,893	15,916	19,783	84,900	84,950	19,793	16,726	20,683
78,950	79,000	18,008	15,119	18,898	81,950	82,000	18,908	15,929	19,798	84,950	85,000	19,808	16,739	20,698
79,000					82,000						85,000			
79,000	79,050	18,023	15,133	18,913	82,000	82,050	18,923	15,943	19,813	85,000	85,050	19,823	16,753	20,713
79,050	79,100	18,038	15,146	18,928	82,050	82,100	18,938	15,956	19,828	85,050	85,100	19,838	16,766	20,728
79,100	79,150	18,053	15,160	18,943	82,100	82,150	18,953	15,970	19,843	85,100	85,150	19,853	16,780	20,743
79,150	79,200	18,068	15,173	18,958	82,150	82,200	18,968	15,983	19,858	85,150	85,200	19,868	16,793	20,758
79,200	79,250	18,083	15,187	18,973	82,200	82,250	18,983	15,997	19,873	85,200	85,250	19,883	16,807	20,773
79,250	79,300	18,098	15,200	18,988	82,250	82,300	18,998	16,010	19,888	85,250	85,300	19,898	16,820	20,788
79,300	79,350	18,113	15,214	19,003	82,300	82,350	19,013	16,024	19,903	85,300	85,350	19,913	16,834	20,803
79,350	79,400	18,128	15,227	19,018	82,350	82,400	19,028	16,037	19,918	85,350	85,400	19,928	16,847	20,818
79,400	79,450	18,143	15,241	19,033	82,400	82,450	19,043	16,051	19,933	85,400	85,450	19,943	16,861	20,833
79,450	79,500	18,158	15,254	19,048	82,450	82,500	19,058	16,064	19,948	85,450	85,500	19,958	16,874	20,848
79,500	79,550	18,173	15,268	19,063	82,500	82,550	19,073	16,078	19,963	85,500	85,550	19,973	16,888	20,863
79,550	79,600	18,188	15,281	19,078	82,550	82,600	19,088	16,091	19,978	85,550	85,600	19,988	16,901	20,878
79,600	79,650	18,203	15,295	19,093	82,600	82,650	19,103	16,105	19,993	85,600	85,650	20,003	16,915	20,893
79,650	79,700	18,218	15,308	19,108	82,650	82,700	19,118	16,118	20,008	85,650	85,700	20,018	16,928	20,908
79,700	79,750	18,233	15,322	19,123	82,700	82,750	19,133	16,132	20,023	85,700	85,750	20,033	16,942	20,923
79,750	79,800	18,248	15,335	19,138	82,750	82,800	19,148	16,145	20,038	85,750	85,800	20,048	16,955	20,938
79,800	79,850	18,263	15,349	19,153	82,800	82,850	19,163	16,159	20,053	85,800	85,850	20,063	16,969	20,953
79,850	79,900	18,278	15,362	19,168	82,850	82,900	19,178	16,172	20,068	85,850	85,900	20,078	16,982	20,968
79,900	79,950	18,293	15,376	19,183	82,900	82,950	19,193	16,186	20,083	85,900	85,950	20,093	16,996	20,983
79,950	80,000	18,308	15,389	19,198	82,950	83,000	19,208	16,199	20,098	85,950	86,000	20,108	17,009	20,998

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
86,000					89,000					92,000				
86,000	86,050	20,123	17,023	21,015	89,000	89,050	21,023	17,833	22,065	92,000	92,050	21,923	18,643	23,115
86,050	86,100	20,138	17,036	21,033	89,050	89,100	21,038	17,846	22,083	92,050	92,100	21,938	18,656	23,133
86,100	86,150	20,153	17,050	21,050	89,100	89,150	21,053	17,860	22,100	92,100	92,150	21,953	18,670	23,150
86,150	86,200	20,168	17,063	21,068	89,150	89,200	21,068	17,873	22,118	92,150	92,200	21,968	18,683	23,168
86,200	86,250	20,183	17,077	21,085	89,200	89,250	21,083	17,887	22,135	92,200	92,250	21,983	18,697	23,185
86,250	86,300	20,198	17,090	21,103	89,250	89,300	21,098	17,900	22,153	92,250	92,300	21,998	18,710	23,203
86,300	86,350	20,213	17,104	21,120	89,300	89,350	21,113	17,914	22,170	92,300	92,350	22,013	18,724	23,220
86,350	86,400	20,228	17,117	21,138	89,350	89,400	21,128	17,927	22,188	92,350	92,400	22,028	18,737	23,238
86,400	86,450	20,243	17,131	21,155	89,400	89,450	21,143	17,941	22,205	92,400	92,450	22,043	18,751	23,255
86,450	86,500	20,258	17,144	21,173	89,450	89,500	21,158	17,954	22,223	92,450	92,500	22,058	18,764	23,273
86,500	86,550	20,273	17,158	21,190	89,500	89,550	21,173	17,968	22,240	92,500	92,550	22,073	18,778	23,290
86,550	86,600	20,288	17,171	21,208	89,550	89,600	21,188	17,981	22,258	92,550	92,600	22,088	18,791	23,308
86,600	86,650	20,303	17,185	21,225	89,600	89,650	21,203	17,995	22,275	92,600	92,650	22,103	18,805	23,325
86,650	86,700	20,318	17,198	21,243	89,650	89,700	21,218	18,008	22,293	92,650	92,700	22,118	18,818	23,343
86,700	86,750	20,333	17,212	21,260	89,700	89,750	21,233	18,022	22,310	92,700	92,750	22,133	18,832	23,360
86,750	86,800	20,348	17,225	21,278	89,750	89,800	21,248	18,035	22,328	92,750	92,800	22,148	18,845	23,378
86,800	86,850	20,363	17,239	21,295	89,800	89,850	21,263	18,049	22,345	92,800	92,850	22,163	18,859	23,395
86,850	86,900	20,378	17,252	21,313	89,850	89,900	21,278	18,062	22,363	92,850	92,900	22,178	18,872	23,413
86,900	86,950	20,393	17,266	21,330	89,900	89,950	21,293	18,076	22,380	92,900	92,950	22,193	18,886	23,430
86,950	87,000	20,408	17,279	21,348	89,950	90,000	21,308	18,089	22,398	92,950	93,000	22,208	18,899	23,448
87,000					90,000					93,000				
87,000	87,050	20,423	17,293	21,365	90,000	90,050	21,323	18,103	22,415	93,000	93,050	22,223	18,913	23,465
87,050	87,100	20,438	17,306	21,383	90,050	90,100	21,338	18,116	22,433	93,050	93,100	22,238	18,926	23,483
87,100	87,150	20,453	17,320	21,400	90,100	90,150	21,353	18,130	22,450	93,100	93,150	22,253	18,940	23,500
87,150	87,200	20,468	17,333	21,418	90,150	90,200	21,368	18,143	22,468	93,150	93,200	22,268	18,953	23,518
87,200	87,250	20,483	17,347	21,435	90,200	90,250	21,383	18,157	22,485	93,200	93,250	22,283	18,967	23,535
87,250	87,300	20,498	17,360	21,453	90,250	90,300	21,398	18,170	22,503	93,250	93,300	22,298	18,980	23,553
87,300	87,350	20,513	17,374	21,470	90,300	90,350	21,413	18,184	22,520	93,300	93,350	22,313	18,994	23,570
87,350	87,400	20,528	17,387	21,488	90,350	90,400	21,428	18,197	22,538	93,350	93,400	22,328	19,007	23,588
87,400	87,450	20,543	17,401	21,505	90,400	90,450	21,443	18,211	22,555	93,400	93,450	22,343	19,021	23,605
87,450	87,500	20,558	17,414	21,523	90,450	90,500	21,458	18,224	22,573	93,450	93,500	22,358	19,034	23,623
87,500	87,550	20,573	17,428	21,540	90,500	90,550	21,473	18,238	22,590	93,500	93,550	22,373	19,048	23,640
87,550	87,600	20,588	17,441	21,558	90,550	90,600	21,488	18,251	22,608	93,550	93,600	22,388	19,061	23,658
87,600	87,650	20,603	17,455	21,575	90,600	90,650	21,503	18,265	22,625	93,600	93,650	22,403	19,075	23,675
87,650	87,700	20,618	17,468	21,593	90,650	90,700	21,518	18,278	22,643	93,650	93,700	22,418	19,088	23,693
87,700	87,750	20,633	17,482	21,610	90,700	90,750	21,533	18,292	22,660	93,700	93,750	22,433	19,102	23,710
87,750	87,800	20,648	17,495	21,628	90,750	90,800	21,548	18,305	22,678	93,750	93,800	22,448	19,115	23,728
87,800	87,850	20,663	17,509	21,645	90,800	90,850	21,563	18,319	22,695	93,800	93,850	22,463	19,129	23,745
87,850	87,900	20,678	17,522	21,663	90,850	90,900	21,578	18,332	22,713	93,850	93,900	22,478	19,142	23,763
87,900	87,950	20,693	17,536	21,680	90,900	90,950	21,593	18,346	22,730	93,900	93,950	22,493	19,156	23,780
87,950	88,000	20,708	17,549	21,698	90,950	91,000	21,608	18,359	22,748	93,950	94,000	22,508	19,169	23,798
88,000					91,000					94,000				
88,000	88,050	20,723	17,563	21,715	91,000	91,050	21,623	18,373	22,765	94,000	94,050	22,523	19,183	23,815
88,050	88,100	20,738	17,576	21,733	91,050	91,100	21,638	18,386	22,783	94,050	94,100	22,538	19,196	23,833
88,100	88,150	20,753	17,590	21,750	91,100	91,150	21,653	18,400	22,800	94,100	94,150	22,553	19,210	23,850
88,150	88,200	20,768	17,603	21,768	91,150	91,200	21,668	18,413	22,818	94,150	94,200	22,568	19,223	23,868
88,200	88,250	20,783	17,617	21,785	91,200	91,250	21,683	18,427	22,835	94,200	94,250	22,583	19,237	23,885
88,250	88,300	20,798	17,630	21,803	91,250	91,300	21,698	18,440	22,853	94,250	94,300	22,598	19,250	23,903
88,300	88,350	20,813	17,644	21,820	91,300	91,350	21,713	18,454	22,870	94,300	94,350	22,613	19,264	23,920
88,350	88,400	20,828	17,657	21,838	91,350	91,400	21,728	18,467	22,888	94,350	94,400	22,628	19,277	23,938
88,400	88,450	20,843	17,671	21,855	91,400	91,450	21,743	18,481	22,905	94,400	94,450	22,643	19,291	23,955
88,450	88,500	20,858	17,684	21,873	91,450	91,500	21,758	18,494	22,923	94,450	94,500	22,658	19,304	23,973
88,500	88,550	20,873	17,698	21,890	91,500	91,550	21,773	18,508	22,940	94,500	94,550	22,673	19,318	23,990
88,550	88,600	20,888	17,711	21,908	91,550	91,600	21,788	18,521	22,958	94,550	94,600	22,688	19,331	24,008
88,600	88,650	20,903	17,725	21,925	91,600	91,650	21,803	18,535	22,975	94,600	94,650	22,703	19,345	24,025
88,650	88,700	20,918	17,738	21,943	91,650	91,700	21,818	18,548	22,993	94,650	94,700	22,718	19,358	24,043
88,700	88,750	20,933	17,752	21,960	91,700	91,750	21,833	18,562	23,010	94,700	94,750	22,733	19,372	24,060
88,750	88,800	20,948	17,765	21,978	91,750	91,800	21,848	18,575	23,028	94,750	94,800	22,748	19,385	24,078
88,800	88,850	20,963	17,779	21,995	91,800	91,850	21,863	18,589	23,045	94,800	94,850	22,763	19,399	24,095
88,850	88,900	20,978	17,792	22,013	91,850	91,900	21,878	18,602	23,063	94,850	94,900	22,778	19,412	24,113
88,900	88,950	20,993	17,806	22,030	91,900	91,950	21,893	18,616	23,080	94,900	94,950	22,793	19,426	24,130
88,950	89,000	21,008	17,819	22,048	91,950	92,000	21,908	18,629	23,098	94,950	95,000	22,808	19,439	24,148

(Continued on next page)

2002 Tax Table—Continued

If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—			If Form 1040NR, line 39, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
95,000					97,000					99,000				
95,000	95,050	22,823	19,453	24,165	97,000	97,050	23,423	19,993	24,865	99,000	99,050	24,023	20,533	25,565
95,050	95,100	22,838	19,466	24,183	97,050	97,100	23,438	20,006	24,883	99,050	99,100	24,038	20,546	25,583
95,100	95,150	22,853	19,480	24,200	97,100	97,150	23,453	20,020	24,900	99,100	99,150	24,053	20,560	25,600
95,150	95,200	22,868	19,493	24,218	97,150	97,200	23,468	20,033	24,918	99,150	99,200	24,068	20,573	25,618
95,200	95,250	22,883	19,507	24,235	97,200	97,250	23,483	20,047	24,935	99,200	99,250	24,083	20,587	25,635
95,250	95,300	22,898	19,520	24,253	97,250	97,300	23,498	20,060	24,953	99,250	99,300	24,098	20,600	25,653
95,300	95,350	22,913	19,534	24,270	97,300	97,350	23,513	20,074	24,970	99,300	99,350	24,113	20,614	25,670
95,350	95,400	22,928	19,547	24,288	97,350	97,400	23,528	20,087	24,988	99,350	99,400	24,128	20,627	25,688
95,400	95,450	22,943	19,561	24,305	97,400	97,450	23,543	20,101	25,005	99,400	99,450	24,143	20,641	25,705
95,450	95,500	22,958	19,574	24,323	97,450	97,500	23,558	20,114	25,023	99,450	99,500	24,158	20,654	25,723
95,500	95,550	22,973	19,588	24,340	97,500	97,550	23,573	20,128	25,040	99,500	99,550	24,173	20,668	25,740
95,550	95,600	22,988	19,601	24,358	97,550	97,600	23,588	20,141	25,058	99,550	99,600	24,188	20,681	25,758
95,600	95,650	23,003	19,615	24,375	97,600	97,650	23,603	20,155	25,075	99,600	99,650	24,203	20,695	25,775
95,650	95,700	23,018	19,628	24,393	97,650	97,700	23,618	20,168	25,093	99,650	99,700	24,218	20,708	25,793
95,700	95,750	23,033	19,642	24,410	97,700	97,750	23,633	20,182	25,110	99,700	99,750	24,233	20,722	25,810
95,750	95,800	23,048	19,655	24,428	97,750	97,800	23,648	20,195	25,128	99,750	99,800	24,248	20,735	25,828
95,800	95,850	23,063	19,669	24,445	97,800	97,850	23,663	20,209	25,145	99,800	99,850	24,263	20,749	25,845
95,850	95,900	23,078	19,682	24,463	97,850	97,900	23,678	20,222	25,163	99,850	99,900	24,278	20,762	25,863
95,900	95,950	23,093	19,696	24,480	97,900	97,950	23,693	20,236	25,180	99,900	99,950	24,293	20,776	25,880
95,950	96,000	23,108	19,709	24,498	97,950	98,000	23,708	20,249	25,198	99,950	100,000	24,308	20,789	25,898
96,000					98,000									
96,000	96,050	23,123	19,723	24,515	98,000	98,050	23,723	20,263	25,215	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use Tax Rate Schedules on page 39</p> </div>				
96,050	96,100	23,138	19,736	24,533	98,050	98,100	23,738	20,276	25,233					
96,100	96,150	23,153	19,750	24,550	98,100	98,150	23,753	20,290	25,250					
96,150	96,200	23,168	19,763	24,568	98,150	98,200	23,768	20,303	25,268					
96,200	96,250	23,183	19,777	24,585	98,200	98,250	23,783	20,317	25,285					
96,250	96,300	23,198	19,790	24,603	98,250	98,300	23,798	20,330	25,303					
96,300	96,350	23,213	19,804	24,620	98,300	98,350	23,813	20,344	25,320					
96,350	96,400	23,228	19,817	24,638	98,350	98,400	23,828	20,357	25,338					
96,400	96,450	23,243	19,831	24,655	98,400	98,450	23,843	20,371	25,355					
96,450	96,500	23,258	19,844	24,673	98,450	98,500	23,858	20,384	25,373					
96,500	96,550	23,273	19,858	24,690	98,500	98,550	23,873	20,398	25,390					
96,550	96,600	23,288	19,871	24,708	98,550	98,600	23,888	20,411	25,408					
96,600	96,650	23,303	19,885	24,725	98,600	98,650	23,903	20,425	25,425					
96,650	96,700	23,318	19,898	24,743	98,650	98,700	23,918	20,438	25,443					
96,700	96,750	23,333	19,912	24,760	98,700	98,750	23,933	20,452	25,460					
96,750	96,800	23,348	19,925	24,778	98,750	98,800	23,948	20,465	25,478					
96,800	96,850	23,363	19,939	24,795	98,800	98,850	23,963	20,479	25,495					
96,850	96,900	23,378	19,952	24,813	98,850	98,900	23,978	20,492	25,513					
96,900	96,950	23,393	19,966	24,830	98,900	98,950	23,993	20,506	25,530					
96,950	97,000	23,408	19,979	24,848	98,950	99,000	24,008	20,519	25,548					

2002 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 39, by using the appropriate Tax Rate Schedule below. Enter the tax on Form 1040NR, line 40. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000 (unless they are filing for an estate or trust), all levels of taxable income are shown so filers can see the tax rate that applies to each level.

Schedule W Estates or Trusts				Schedule X Single Taxpayers			
Use this schedule for a nonresident alien estate or trust—				Use this schedule if you checked Filing Status Box 1 or 2 on Form 1040NR—			
If the amount on Form 1040NR, line 39, is:	<i>But not over—</i>	Enter on Form 1040NR, line 40	<i>of the amount over—</i>	If the amount on Form 1040NR, line 39, is:	<i>But not over—</i>	Enter on Form 1040NR, line 40	<i>of the amount over—</i>
Over—				Over—			
\$0	\$1,850	..... 15%	\$0	\$0	\$6,000	..... 10%	\$0
1,850	4,400	\$277.50 + 27%	1,850	6,000	27,950	\$600.00 + 15%	6,000
4,400	6,750	966.00 + 30%	4,400	27,950	67,700	3,892.50 + 27%	27,950
6,750	9,200	1,671.00 + 35%	6,750	67,700	141,250	14,625.00 + 30%	67,700
9,200	.....	2,528.50 + 38.6%	9,200	141,250	307,050	36,690.00 + 35%	141,250
				307,050	.....	94,720.00 + 38.6%	307,050

Schedule Y Married Filing Separate Returns				Schedule Z Qualifying Widows and Widowers			
Use this schedule if you checked Filing Status Box 3, 4, or 5 on Form 1040NR—				Use this schedule if you checked Filing Status Box 6 on Form 1040NR—			
If the amount on Form 1040NR, line 39, is:	<i>But not over—</i>	Enter on Form 1040NR, line 40	<i>of the amount over—</i>	If the amount on Form 1040NR, line 39, is:	<i>But not over—</i>	Enter on Form 1040NR, line 40	<i>of the amount over—</i>
Over—				Over—			
\$0	\$6,000	..... 10%	\$0	\$0	\$12,000	..... 10%	\$0
6,000	23,350	\$600.00 + 15%	6,000	12,000	46,700	\$1,200.00 + 15%	12,000
23,350	56,425	3,202.50 + 27%	23,350	46,700	112,850	6,405.00 + 27%	46,700
56,425	85,975	12,132.75 + 30%	56,425	112,850	171,950	24,265.50 + 30%	112,850
85,975	153,525	20,997.75 + 35%	85,975	171,950	307,050	41,995.50 + 35%	171,950
153,525	44,640.25 + 38.6%	153,525	307,050	89,280.50 + 38.6%	307,050

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