

2007



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

What's New for 2007

Tax benefits extended. The following tax benefits were extended through 2007.

- Deduction for educator expenses in figuring adjusted gross income.
- District of Columbia first-time homebuyer credit.

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



At the time these instructions went to print, Congress was considering legislation that would increase the amounts above. To find out if this legislation was enacted, and for more details, see the Instructions for Form 6251.

IRA deduction expanded. If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2007 modified adjusted gross income (AGI) is less than \$62,000 (\$103,000 if a qualifying widow(er)).

You may be able to deduct up to an additional \$3,000 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year.

Standard mileage rates. The 2007 rate for business use of your vehicle is 48½ cents a mile. The 2007 rate for use of your vehicle to move is 20 cents a mile. The special rate for charitable use of your vehicle to provide relief related to Hurricane Katrina has expired.

Elective salary deferrals. The maximum amount you can defer under all plans is generally limited to \$15,500 (\$10,500 if you only have SIMPLE plans; \$18,500 for section 403(b) plans if you qualify for the 15-year rule). See the instructions for line 8 on page 10.

Mailing your return. If you are filing the return for an estate or trust, you will

use a different address this year. See *Where To File* on page 4.

Domestic production activities deduction. The deduction rate for 2007 is increased to 6%.

Unreported social security and Medicare tax on wages. If you are an employee and your employer did not withhold social security and Medicare tax, see Form 8919 to figure and report this tax.

Refundable credit for prior-year minimum tax. If you have an unused minimum tax credit carryforward from 2004, see Form 8801 to find if you can take this credit.

Health savings account (HSA) funding distributions. You may be able to elect to exclude from income a distribution made from your IRA to your HSA. See the instructions for lines 16a and 16b beginning on page 12.

New recordkeeping requirements for contributions of money. For charitable contributions of money, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a cancelled check) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. See *Gifts to U.S. Charities* that begins on page 26.

Exemption for housing a person displaced by Hurricane Katrina expires. The additional exemption amount for housing a person displaced by Hurricane Katrina does not apply for 2007 or later years.

Telephone excise tax credit. This credit was available only on your 2006 return. If you filed but did not request it on your 2006 return, file Form 1040X using a simplified procedure explained in its instructions to amend your 2006 return. If you were not required to file a 2006 return, see the 2006 Form 1040EZ-T.

What's New for 2008

IRA deduction expanded. You may be able to deduct up to \$5,000 (\$6,000 if age 50 or older at the end of the year). You may be able to take an IRA deduction if you were covered by a

retirement plan and your 2008 modified AGI is less than \$63,000 (\$105,000) if a qualifying widow(er)).

You may be able to deduct up to an additional \$3,000 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year.

Personal exemption and itemized deduction phaseouts reduced. Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for personal exemptions and itemized deductions. The amount by which these deductions are reduced in 2008 will be only ½ of the amount of the reduction that otherwise would have applied in 2007.

Capital gain tax rate reduced. The 5% capital gain tax rate is reduced to zero.

Tax on children's income. Form 8615 will be required to figure the tax for the following children with investment income of more than \$1,800.

1. Children under age 18 at the end of 2008.
2. The following children if their earned income is not more than half their support.
 - a. Children age 18 at the end of 2008.
 - b. Children over age 18 and under age 24 at the end of 2008 who are full-time students.

The election to report a child's investment income on a parent's return and the special rule for when a child must file Form 6251 will also apply to the children listed above.

Expiring tax benefits. The following benefits are scheduled to expire and will not apply for 2008.

- Deduction for educator expenses in figuring adjusted gross income.
- The exclusion from income of qualified charitable deductions.
- Credit for nonbusiness energy property.
- District of Columbia first-time homebuyer credit (for homes purchased after 2007).

Items to Note

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

Former U.S. citizens and former U.S. long-term residents. If you renounced your U.S. citizenship or terminated your long-term resident status after June 3, 2004, you will continue to be treated for federal tax purposes as a citizen or long-term resident of the United States until you (a) give notice of your expatriating act or termination of residency (with the requisite intent to relinquish citizenship or terminate such status) to the Department of State or the Department of Homeland Security, and (b) provide an initial expatriation statement (Form 8854) to the IRS. Additionally, if you are subject to the expatriation tax rules of section 877(a), you are required to file an annual expatriation information statement (Form 8854) with the IRS for 10 tax years after the date of your expatriation. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* that begins on page 6 and Pub. 519, U.S. Tax Guide for Aliens.

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

Additional Information

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

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

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* on page 32 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 2007. (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 2007. See *First-Year Choice* in Pub. 519 for details.

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

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

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2007.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2007. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2007, and
2. 183 days during the period 2007, 2006, and 2005, counting all the days of physical presence in 2007, but only $\frac{1}{3}$ the number of days of presence in 2006 and only $\frac{1}{6}$ the number of days in 2005.

Generally, you are treated as present in the United States on any day that you are physically present in the

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

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

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

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

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

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

Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2007,
- Establish that during 2007 you had a tax home in a foreign country, and
- Establish that during 2007 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 2007. You must file even if:

- a. You have no income from a trade or business conducted in the United States,
- b. You have no U.S. source income, or
- c. Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

However, if you have no gross income for 2007, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2007 and:

- a. You received income from U.S. sources that is reportable on lines 76a through 85, and
 - b. Not all of the U.S. tax that you owe was withheld from that income.
3. You represent a deceased person who would have had to file Form 1040NR.
4. You represent an estate or trust that has to file Form 1040NR.

Exceptions. You do not need to file Form 1040NR if:

1. Your only U.S. trade or business was the performance of personal services, and
 - a. Your wages were less than \$3,400; and
 - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty, or
2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, and you have no income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 76a through 85 on page 4 of Form 1040NR).

Exception for children under age 18. If your child was under age 18 at the end of 2007, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$8,500, 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 details, see Form 8814.



CAUTION A child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8814 for such a child.

Filing a deceased person's return. The personal representative must file the return for a deceased person who was required to file a return for 2007. 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.



CAUTION If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before March 17, 2008. For more information, see the Instructions for Form 3520-A.

Former U.S. citizens and former U.S. long-term residents. If you renounced your U.S. citizenship or terminated your long-term resident status after June 3, 2004, you are required to (a) file Form 8854, and (b) notify the Department of State or the Department of Homeland Security (see the Instructions to Form 8854).

If you fail to take these two actions, you are still treated as a citizen or resident of the United States, and you must report your worldwide taxable income on Form 1040, 1040A, or 1040EZ, and figure your tax as shown in the instructions for those forms. You can only file Form 1040NR and figure your tax as a nonresident alien for the portion of the year after you have satisfied both of the requirements above. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* that begins on page 6 and *Expatriation Tax* in Pub. 519.

Simplified Procedure for Claiming Certain Refunds

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

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

Example. John is a nonresident alien individual. The only U.S. source income he received during the year was dividend income from U.S. stocks. The dividend income was reported to him on Form(s) 1042-S. On one of the dividend

payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). John is eligible to use the simplified procedure.

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

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

Page 4, lines 76a through 85. Enter the amounts of gross income you received from dividends, interest, royalties, pensions, annuities, and other income. If any income you received was subject to backup withholding or withholding at source, you must include all gross income of that type that you received. The amount of each type of income should be shown in the column under the appropriate U.S. tax rate, if any, that applies to that type of income in your particular circumstances.

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

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

- 4 dividend payments.
- 12 interest payments.

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

Note. Payments of gross proceeds from the sale of securities or regulated futures contracts are generally exempt from U.S. tax. If you received such payments and they were subjected to backup withholding, specify the type of payment on line 85 and show the amount in column (e).

Line 86. 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 76a through 85.

Lines 87 through 89. Complete these lines as instructed on the form.

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

appropriate space. You must provide the information required for each type of income for which a treaty claim is made.

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

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

Line 66. Enter the total amount of U.S. tax withheld (from line 86).

Line 70. Add lines 59 through 69. This is the total tax you have paid.

Lines 71 and 72a. Enter the difference between line 58 and line 70. This is your total refund.

You can have the refund deposited in one or more accounts. See *Lines 72a through 72d—Direct deposit of refund* on page 24 for more details.

Signature. You must sign and date your tax return. See *Reminders* on page 30.

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

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

mutual fund or REIT and provides the basis for the claim.

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

When To File

Individuals. If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2007 calendar year is due by April 15, 2008.

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 2007 calendar year is due by June 16, 2008.

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

Individuals. File Form 1040NR with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A.

Estates and trusts. File Form 1040NR with the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999-0048 U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet

the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

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

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



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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2007. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where to File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040NR. File your return and statement with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040. File your return and statement with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 U.S.A.

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

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

Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income

from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

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

Restrictions for Dual-Status Taxpayers

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

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

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

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 4, you must use the Married filing separately column in the Tax Table or Section C of the Tax Computation Worksheet to figure your tax on income effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

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

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

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

How To Figure Tax for Dual-Status Year

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

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents. For the period of residence, allowable deductions include all deductions on Schedule A of Form 1040, including medical expenses, real property taxes, and certain interest. See the Instructions for Schedules A&B (Form 1040).

Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

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

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

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

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

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

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

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 72. Identify the payment in the area to the left of the entry.

How To Report Income on Form 1040NR

Community Income

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

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

See Pub. 555, Community Property, for more details.

Kinds of Income

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

1. Income effectively connected with a U.S. trade or business. This income is taxed at the same rates that apply to U.S. citizens and residents. Report this income on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.
2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR. Pub. 519 describes this income more fully.

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

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

Dispositions of U.S. Real Property Interests

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

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

See Pub. 519 for more details.

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

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

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

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

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

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

Foreign Income Taxed by the United States

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

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

Expatriation Tax

The expatriation tax provisions provide an alternative tax regime for certain nonresident aliens who lost U.S. citizenship or terminated U.S. long-term resident status. In 2004, the expatriation rules that determine whether you are subject to this alternative tax regime changed. If you expatriated on or before June 3, 2004, one set of rules applies. If you expatriated after June 3, 2004, another set of rules applies. See the rules on this page and the next two pages that apply to you.

Former U.S. long-term resident defined. You are a former U.S. long-term resident if you were a lawful permanent resident of the United States

(green-card holder) in at least 8 of the last 15 consecutive tax years ending with the year your residency ends. In determining if you meet the 8-year requirement, do not count any year that you were treated as a resident of another country under a tax treaty and you did not waive treaty benefits.

Expatriation Before June 4, 2004

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

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

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

For more details, see Notice 97-19, 1997-1 C.B. 394; and Notice 98-34, 1998-2 C.B. 29. You can find Notice 97-19 on page 40 of Internal Revenue Bulletin 1997-10 at www.irs.gov/pub/irs-irbs/irb97-10.pdf. You can find Notice 98-34 on page 30 of Internal Revenue Bulletin 1998-27 at www.irs.gov/pub/irs-irbs/irb98-27.pdf.

Annual information statement. If the alternative tax regime under the expatriation tax provisions apply to you, check the "Yes" box in item P on Form 1040NR, page 5. You also must attach an annual information statement to Form 1040NR that lists by category (for example, dividends, interest, etc.) all items of U.S. and foreign source gross income (whether or not taxable in the United States). The statement must identify the source of such income (determined under section 877 as modified by Section V of Notice 97-19) and those items of income subject to tax under section 877. You must attach the statement to Form 1040NR, whether or not you owe any U.S. tax.

Expatriation After June 3, 2004

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

1. Your average annual net income tax for the last 5 tax years ending before the date of your action to relinquish your citizenship or terminate your residency was more than \$124,000. This amount is adjusted for

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

IF you expatriated during . . .

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

Your 5-year average annual net income tax was more than ...

OR

Your net worth equaled or exceeded ...

1997	\$106,000	\$528,000
1998	109,000	543,000
1999	110,000	552,000
2000	112,000	562,000
2001	116,000	580,000
2002	120,000	599,000
2003	122,000	608,000
2004 (before June 4)*	124,000	622,000

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

inflation if your expatriation is after 2004 (see the chart below).

2. Your net worth on the date of your action was \$2,000,000 or more.

3. You fail to certify under penalties of perjury that all of your U.S. federal tax obligations for the last 5 tax years ending before the date of your action have been met.

Inflation-Adjusted Amounts for Expatriation Actions After June 3, 2004

IF you expatriated during ...

THEN the rules outlined on this page apply if your 5-year average annual net income tax was more than ...

2004 (after June 3)*	\$124,000
2005	127,000
2006	131,000
2007	136,000

*If you expatriated before June 4, 2004, see Expatriation Before June 4, 2004 on this page.

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

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

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

How To Figure Your Alternative Tax Under the Expatriation Provisions

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

If the alternative tax regime applies to you, you are subject to tax on U.S. source gross income and gains on either (a) a net basis at the graduated rates applicable to individuals (with allowable deductions), or (b) a gross basis at a rate of 30% (or lower treaty rate) under the rules of section 871(a). See page 29 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% (or lower treaty rate) on your gross income only if this tax exceeds the tax at the regular graduated rates on your net income. If the 30% (or lower treaty rate) tax on your gross income exceeds the graduated tax on your net income, report those items on the appropriate lines on page 4 of Form 1040NR. If the graduated tax on your net income exceeds the 30% (or lower treaty rate) tax on your gross income, report your income on the appropriate lines on page 1 of Form 1040NR and attach a statement describing the items and amounts of income that are subject to tax by reason of section 877.

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

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

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

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

Most U.S. tax treaties do not prevent the United States from continuing to tax former citizens and former LTRs under domestic law. Unless the treaty prevents it, you will be subject to the rules of section 877.

Line Instructions for Form 1040NR

Name, Address, and Identifying Number

Name. If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust. Attach a statement to Form 1040NR with your name, title, address, and the name and address of any U.S. grantors and beneficiaries. If you are filing Form 1040NR for an estate or trust engaged in a trade or business in the United States during 2007, give the names and addresses of all beneficiaries.

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

Foreign address. 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 generally are required to enter your social security number (SSN). To apply for this number, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. You can also download Form SS-5 from the SSA's website at www.socialsecurity.gov/online/ss-5.html. You must visit an SSA office in person and submit your Form SS-5 along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you will also need to show your Form DS-2019. Generally, you will receive your card about 2 weeks after the SSA has all the evidence and information it needs.

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

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

Note. An ITIN is for tax use only. It does not entitle you to social security

benefits or change your employment or immigration status under U.S. law.

If you are filing Form 1040NR for an estate or trust, enter the employer identification number (EIN) of the estate or trust. For details on how to get an EIN, see Form SS-4 and its instructions.

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

Entry visa. Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States.

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 2007, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2007.

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

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

1. You file a return separate from your spouse.
2. You paid more than half the cost to keep up your home in 2007.
3. You lived apart from your spouse during the last 6 months of 2007. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
4. Your home was the main home of your child, stepchild, or foster child for

more than half of 2007. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

5. You are able to claim a dependency exemption for the child or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.

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

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

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

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

2. Your spouse died in 2005 or 2006 and you did not remarry before the end of 2007.

3. You have a child or stepchild whom you claim as a dependent. This does not include a foster child.

4. This child lived in your home for all of 2007. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

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

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

Exemptions

Exemptions for estates and trusts are described in the instructions for line 39 on page 18.

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 2007.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2007. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she must apply for an ITIN. See *Identifying number* on page 8 for additional information.

Line 7c—Dependents. Only U.S. nationals and residents of Canada, Mexico, and the Republic of Korea (South Korea) can claim exemptions for their dependents. If you were a U.S. national or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of the Republic of Korea (South Korea), you can claim an exemption for any of your children who lived with you in the United States at some time during 2007. Be sure to complete item I on page 5 of the form.

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.



For additional information on whether you can claim an exemption for a dependent, see Exemptions for Dependents in Pub. 501.

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

Other dependent children.

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

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



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

If your dependent child was born and died in 2007 and you do not have an identifying number for the child, you

may attach a copy of the child's birth certificate instead and enter "Died" in column (2).

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

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

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

- Was under age 17 at the end of 2007.
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half of his or her own support for 2007.
- Lived with you more than half of 2007. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

Rounding Off to Whole Dollars

You may round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

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

Income Effectively Connected With U.S. Trade or Business

Pub. 519 explains how income is classified and what income you should report here. The instructions for this

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

Line 8—Wages, salaries, tips, etc.

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

Services performed partly inside and partly outside the United States.

If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources. Only the U.S. source income is included on line 8 as effectively connected wages.

Compensation (other than certain fringe benefits) generally is sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total number of days you performed labor or personal services within and without the United States. Multiply the result by your total compensation (other than certain fringe benefits).

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

However, you may be able to use an alternative basis to determine the source of your compensation if the alternative basis more properly determines the source of the compensation. For 2007, if your total compensation is \$250,000 or more and you allocate your compensation using an alternative basis, check the box in item R on page 5. In addition, attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative basis is used.

2. For each such item, the alternative basis of allocation of source used.

3. For each such item, a computation showing how the alternative allocation was computed.

4. A comparison of the dollar amount of the compensation sourced within and without the United States under both the alternative basis and the time or geographical basis for determining the source.

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

Also include on line 8:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2007. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 54 on page 22.

- Dependent care benefits, which should be shown in your Form(s) W-2, box 10. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in your Form(s) W-2, box 12, with code T. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2007. See the Instructions for Form 8839 to find out if you can exclude part or all of the benefits.
- Excess salary deferrals. The amount deferred should be shown in your Form W-2, box 12, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2007 under all plans was more than \$15,500 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$10,500 if you only have SIMPLE plans, or (b) \$18,500 for section 403(b) plans, if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They already

are included as income in box 1 of your Form W-2.

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

If you were age 50 or older at the end of 2007, your employer may have allowed an additional deferral (catch-up contribution) of up to \$5,000 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer. Disability pensions received after you reach that age and other payments shown on Form 1042-S or Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b. Payments from an IRA are reported on lines 16a and 16b.
- Corrective distributions from a retirement plan shown on Form 1042-S or Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.
- Wages from Form 8919, line 6.

**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, 2008. 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 still must report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

If you received interest not effectively connected with a U.S. trade or business, report it on Form 1040NR, page 4, unless it is tax exempt under a treaty and the withholding agent did not withhold tax on the payment. If the interest is tax exempt under a treaty, complete item M on page 5.

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 2007 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 2007 income. For details, see Pub. 550.

Line 9b—Tax-exempt interest.

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

Line 10a—Ordinary dividends.

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

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

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



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

Line 10b—Qualified dividends.

Enter your total qualified dividends on line 10b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in your Form(s) 1099-DIV, box 1b. See Pub. 550 for the definition of qualified dividends if you received

dividends not reported on Form 1099-DIV.

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

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

Example 1. You bought 5,000 shares of XYZ Corp. common stock on June 28, 2007. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 6, 2007. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 1, 2007. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from June 29, 2007, through August 1, 2007). The 121-day period began on May 7, 2007 (60 days before the ex-dividend date), and ended on September 4, 2007. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 5, 2007 (the day before the ex-dividend date), and you sold the stock on September 6, 2007. You held the stock for 63 days (from July 6, 2007, through September 6, 2007). The \$500 of qualified dividends shown in Form 1099-DIV, box 1b, are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 6, 2007, through September 4, 2007).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on June 28, 2007. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 6, 2007. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 1, 2007. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. Your tax may be less. See the instructions for line 41 beginning on page 18 for details.

Line 11—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2007, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2007 estimated state or local income tax, the amount applied is treated as received in 2007.

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

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

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

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

wages even if the services were required to get the grant.

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

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

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

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2007 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 2007 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR:

- Enter on line 12 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 30. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 12 of Form 1040NR), you cannot exclude any of the section 117 amounts on line 30.
- Include on line 59 the \$1,260 shown in box 7 of Form 1042-S.

Example 2. The facts are the same as in Example 1 except that you are a citizen of a country that has negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of

the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M on page 30 for details.

When completing Form 1040NR:

- Enter \$0 on line 12. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 22 (not line 12).
- Enter \$9,000 on line 22.
- Enter \$0 on line 30. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 30.
- Include on line 59 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item M on page 5.

Line 13—Business income or (loss).

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

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

Line 14—Capital gain or (loss). If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions, or a capital loss carryover from 2006, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

Gains and losses from disposing of U.S. real property interests are reported on Schedule D (Form 1040) and included on line 14 of Form 1040NR. See *Dispositions of U.S. Real Property Interests* on page 6.

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

- The only amounts you have to report on Schedule D (Form 1040) are effectively connected capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.

- None of the Form(s) 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

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

TIP If you do not have to file Schedule D (Form 1040), be sure you use the *Qualified Dividends and Capital Gain Tax Worksheet* on page 19 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, enter "Rollover" next to line 16b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590, *Individual Retirement Arrangements (IRAs)*.

If you rolled over the distribution (a) in 2008, 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 see 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 2007 or an earlier year. If you made nondeductible contributions to these IRAs for 2007, also see Pub. 590.
- You received a distribution from a Roth IRA. But if either 1 or 2 below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code T is shown in Form 1099-R, box 7, and you made a contribution (including a conversion) to a Roth IRA for 2002 or an earlier year.

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

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2007.
- You had a 2006 or 2007 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 2007.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 16a. If the total amount distributed is a QCD, enter -0- on line 16b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 16b unless **Exception 2** applies to that part. Enter "QCD" next to line 16b.

A QCD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than \$100,000. The amount of the QCD is limited to the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the distribution first is considered to be paid out of otherwise taxable income. See Pub. 590 for details.



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

Exception 4. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), enter the total distribution on line 16a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 16b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 16b unless **Exception 2** applies to that part. Enter "HFD" next to line 16b.

An HFD is a distribution made directly by the trustee of your IRA (other than a SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that otherwise would be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.



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

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 1, 1936, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 55 on page 22 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 1042-S or 1099-R showing the amount of your pension and annuity payments, including distributions from 401(k) and 403(b) plans. For details on rollovers and lump-sum distributions, see pages 14 and 15. But if this income is not effectively connected with your U.S. trade or business, report it on line 82.

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

- Disability pensions received before you reach the minimum retirement age set by your employer.

- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



TIP If you received a Form 1042-S or 1099-R that shows federal income tax withheld, attach it to Form 1040NR.

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

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

Fully taxable pensions and annuities. If your pension or annuity is fully taxable, enter it on line 17b; do not make an entry on line 17a. Your payments are fully taxable if (a) you did not contribute to the cost (defined on page 14) of your pension or annuity, or (b) you got your entire cost back tax free before 2007.

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 2007 on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939, General Rule for Pensions and Annuities, to figure the taxable part to enter on line 17b. But if your annuity starting date (defined below) was after July 1, 1986, see *Simplified method* that begins below to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$380 fee. For details, see Pub. 939.

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

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

Simplified method. You must use the Simplified Method if (a) your annuity starting date (defined above) was after

July 1, 1986, and you used this method last year to figure the taxable part, or (b) your annuity starting date was after

November 18, 1996, and both of the following apply.

Simplified Method Worksheet—Lines 17a and 17b

Keep for Your Records



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

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2007 on Form 1040NR, line 17a.

1. Enter the total pension or annuity payments received in 2007. Also, enter this amount on Form 1040NR, line 17a **1.** _____
2. Enter your cost in the plan at the annuity starting date **2.** _____
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** _____
4. Divide line 2 by the number on line 3 **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** _____
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet **6.** _____
7. Subtract line 6 from line 2 **7.** _____
8. Enter the **smaller** of line 5 or line 7 **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1042-S or Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1042-S or Form 1099-R **9.** _____
10. Was your annuity starting date before 1987?
☐ **Yes.** Leave line 10 blank.
☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2007. You will need this number when you fill out this worksheet next year. **10.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 13) 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
56–60	260
61–65	240
66–70	170
71 or older	120

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 13) were . . .

THEN enter on line 3 . . .

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

- The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments. If you must use the Simplified Method, complete the worksheet on this page to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575.

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

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

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

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

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in Form 1099-R, box 1, or Form 1042-S, box 2. From the total on line 17a, subtract any contributions (usually shown in box 5 of Form 1099-R or figured by you if you received Form 1042-S) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount, even if zero, on line 17b. Also enter "Rollover" next to line 17b.

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

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your

Form 1099-R should have the "Total distribution" box in box 2b checked. You need to determine this on your own if you received Form 1042-S. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 55 on page 22.

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



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

Line 20—Unemployment

compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2007. Report the amount in box 1 on line 20. However, if you made contributions to a governmental unemployment compensation program and you are not itemizing deductions, reduce the amount you report on line 20 by those contributions.

If you received an overpayment of unemployment compensation in 2007 and you repaid any of it in 2007, 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 2007, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2007, and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts, including rollovers, do not

have to be reported on Form 1040NR. See Pub. 970.



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

Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from an HSA or an Archer MSA may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2007, and (b) they were not included in a qualified rollover. See Pub. 969.



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

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

Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526, Charitable Contributions. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 41 on page 18.

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

Canceled debts. These amounts may be shown in box 2 of Form 1099-C. See Pub. 525 or go to www.irs.gov and enter "canceled debt" or "foreclosure" in the search box.

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

Line 22—Treaty-exempt income.

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

Adjusted Gross Income

Line 24—Educator expenses. If you were an eligible educator in 2007, you can deduct on line 24 up to \$250 of qualified expenses you paid in 2007.

You may be able to deduct expenses that are more than the \$250 limit on Schedule A, line 9. 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 tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in Form W-2, box 1.

For more details, see Pub. 529.

Line 25—Health savings account (HSA) deduction. You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2007. See Form 8889.

Line 26—Moving expenses.

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

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

Line 27—Self-employed SEP, SIMPLE, and qualified plans. If you were self-employed or a partner, you

may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 28—Self-employed health insurance deduction. If you were self-employed and had a net profit for the year, you may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2007, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see Pub. 535.

Note. If, during 2007, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCTC," or

- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

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 figure your deduction if either of the following applies.

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

Line 29—Penalty on early withdrawal of savings. The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Line 30—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 12. See the examples in the instructions for line 12 on page 12.

Line 31—IRA deduction.



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2007, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2007, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by May 31, 2008, that shows all

contributions to your traditional IRA for 2007. See Pub. 590 to figure the amount, if any, of your IRA deduction.

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

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

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 2007.

See Pub. 590 for more details.



You may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 48 beginning on page 20.

Line 32—Student loan interest deduction.

You can take this deduction only if all of the following apply.

- You paid interest in 2007 on a qualified student loan (see below).
- You checked filing status box 1, 2, or 6.
- Your modified adjusted gross income (AGI) is less than \$70,000. Use lines 2 through 4 of the worksheet on page 17 to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2007 tax return.

Use the worksheet on page 17 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 any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the

Self-Employed Health Insurance Deduction Worksheet—Line 28

Keep for Your Records



- Before you begin:**
- ✓ If, during 2007, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the *Note* above.
 - ✓ Be sure you have read the *Exception* above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2007 for health insurance coverage established under your business for 2007 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 27 2. _____
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040NR, line 28 3. _____

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

exemption amount for that year (\$3,400 for 2007), or

c. You could be claimed as a dependent on someone else's return.

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

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

- Employer-provided educational assistance benefits that are not included in Form(s) W-2, box 1.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.

- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

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

An eligible student is a person who:

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

Line 33—Domestic production activities deduction. You may be able to deduct up to 6% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
 - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States;

- b. Any qualified film you produced; or
- c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from:

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

For details, see Form 8903 and its instructions.

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

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions settled or decided after October 22, 2004, involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided after December 19, 2006, that substantially contributed to the detection of tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 35—Adjusted gross income. If line 35 is less than zero, you may have a net operating loss that you can carry to another tax year. See Form 1045 and its instructions for details.

Student Loan Interest Deduction Worksheet—Line 32

Keep for Your Records



Before you begin: ✓ Figure any amount to be entered on the dotted line next to line 34 (see the instructions for line 34 on this page).
✓ See the instructions for line 32 that begin on page 16.

1. Enter the total interest you paid in 2007 on qualified student loans (see page 16). **Do not** enter more than \$2,500 1. _____
2. Enter the amount from Form 1040NR, line 23 2. _____
3. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 34 3. _____
4. Subtract line 3 from line 2 4. _____
5. Is line 4 more than \$55,000?
☐ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
☐ **Yes.** Subtract \$55,000 from line 4 5. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 6. _____
7. Multiply line 1 by line 6 7. _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 32. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) 8. _____

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

Line 37—Itemized deductions.

Enter the total itemized deductions from line 17 of Schedule A on page 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 39—Deduction for exemptions.

You can claim exemptions only to the extent of your income that is effectively

connected with a U.S. trade or business.

Individuals. If you are a nonresident alien individual, multiply \$3,400 by the total number of exemptions entered on line 7d. If you were a resident of the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. effectively connected income bears to your total income. You also must 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 39 if your adjusted gross income from line 36 is more than \$156,400 if you checked filing status box 1 or 2; \$117,300 if you checked filing status

box 3, 4, or 5; or \$234,600 if you checked filing status box 6.

Estates. If you are filing for an estate, enter \$600 on line 39.

Trusts. If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 39. If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$3,400 on line 39. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$156,400, use the worksheet on this page to figure the amount to enter on line 39. If you are filing for any other trust, enter \$100 on line 39.

Line 41—Tax. Include in the total on line 41 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page and the next page.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax from Form 8889, Part III (relating to health savings accounts). Check the appropriate box.
- Additional tax on recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See the instructions for line 21 on page 15. Enter the amount and "FITPP" in the space next to line 41.

Tax Table or Tax Computation

Worksheet. If you are filing for an estate or trust, use the Tax Rate Schedules on page 47.

Individuals. If your taxable income (line 40) is less than \$100,000, you must use the Tax Table that begins on page 34 to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 46.

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

- You are required to figure your tax using Form 8615, the Qualified Dividends and Capital Gain Tax Worksheet on page 19, or the Schedule D Tax Worksheet.
- You use Schedule J (Form 1040) (for farming or fishing income) to figure your tax.

Form 8615. You generally must use Form 8615 to figure the tax for any child who was under age 18 at the end

Deduction for Exemptions Worksheet—Line 39

See the instructions for line 39 on page 18.

Keep for Your Records



Caution: If you are filing for a qualified disability trust (on this page), use this worksheet only if the trust's modified AGI* is more than \$156,400. Also, skip line 1, enter \$3,400 on line 2, enter the trust's modified AGI on line 3, and enter \$156,400 on line 4.

- Is the amount on Form 1040NR, line 36, more than the amount shown on line 4 below for your filing status?
☐ **No. Stop.** Multiply \$3,400 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 39.
☐ **Yes.** Go to line 2.
- Multiply \$3,400 by the total number of exemptions claimed on Form 1040NR, line 7d 2. _____
- Enter the amount from Form 1040NR, line 36 3. _____
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 • Box 1 or 2, enter \$156,400
 • Box 3, 4, or 5, enter \$117,300
 • Box 6, enter \$234,600 4. _____
- Subtract line 4 from line 3. 5. _____
- Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5)?
☐ **Yes.** Multiply \$1,133 by the total number of exemptions claimed on Form 1040NR, line 7d. Enter the result here and on Form 1040NR, line 39. **Do not** complete the rest of this worksheet.
☐ **No.** Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) 6. _____
- Multiply line 6 by 2% (.02) and enter the result as a decimal 7. _____
- Multiply line 2 by line 7 8. _____
- Divide line 8 by 1.5 9. _____
- Deduction for exemptions.** Subtract line 9 from line 2. Enter the result here and on Form 1040NR, line 39 10. _____

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

of 2007, and who had more than \$1,700 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 the child files a joint return for 2007 or if neither of the child's parents was alive at the end of 2007, do not use Form 8615 to figure the child's tax. Also, a child born on January 1, 1990, is considered to be age 18 at the end of 2007. Do not use Form 8615 for such a child.

Schedule D Tax Worksheet. If you have to file Schedule D (Form 1040) and Schedule D, line 18 or line 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure your tax.

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

- You reported qualified dividends on Form 1040NR, line 10b.

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

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

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

If you have any of the adjustments or preferences from the list on this page and the next page or you are claiming a net operating loss deduction, a general business credit, or the foreign tax

credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 38 of Form 1040NR to the amounts on lines 3 and 15 of Schedule A (Form 1040NR). If the total is more than the dollar amount shown below that applies to you, fill in Form 6251.

- \$33,750 if you checked filing status box 1 or 2.
- \$22,500 if you checked filing status box 3, 4, or 5.
- \$45,000 if you checked filing status box 6.



At the time these instructions went to print, Congress was considering legislation that would increase the amounts above. To find out if this legislation was enacted, and for more details, see the Instructions for Form 6251.

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.



Qualified Dividends and Capital Gain Tax Worksheet—Line 41

Keep for Your Records

- Before you begin:**
- ✓ See the instructions for line 41 that begin on page 18 to see if you can use this worksheet to figure your tax.
 - ✓ If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 40	1. _____
2. Enter the amount from Form 1040NR, line 10b	2. _____
3. Are you filing Schedule D (Form 1040)?	3. _____
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-.	} 3. _____
<input type="checkbox"/> No. Enter the amount from Form 1040NR, line 14.	
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. _____
6. Enter the smaller of:	
• The amount on line 1, or	} 6. _____
• \$31,850 if you checked filing status box 1, 2, 3, 4, or 5; or \$63,700 if you checked filing status box 6	
7. Is the amount on line 5 equal to or more than the amount on line 6?	
<input type="checkbox"/> Yes. Skip lines 7 through 9; go to line 10 and check the "No" box.	7. _____
<input type="checkbox"/> No. Enter the amount from line 5	8. _____
8. Subtract line 7 from line 6	8. _____
9. Multiply line 8 by 5% (.05)	9. _____
10. Are the amounts on lines 4 and 8 the same?	
<input type="checkbox"/> Yes. Skip lines 10 through 13; go to line 14.	10. _____
<input type="checkbox"/> No. Enter the smaller of line 1 or line 4	11. _____
11. Enter the amount from line 8 (if line 8 is blank, enter -0-)	11. _____
12. Subtract line 11 from line 10	12. _____
13. Multiply line 12 by 15% (.15)	13. _____
14. Figure the tax on the amount on line 5. Use the Tax Table or Tax Computation Worksheet, whichever applies*	14. _____
15. Add lines 9, 13, and 14	15. _____
16. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies*	16. _____
17. Tax on all taxable income. Enter the smaller of line 15 or line 16 here and on Form 1040NR, line 41	17. _____

*Estates and trusts must use the Tax Rate Schedules.

- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Credit for child and dependent care expenses.
- Residential energy credits.
- Mortgage interest credits.
- D.C. first-time homebuyer credit.
- Any general business credit claimed on Form 3800.
- Empowerment zone and renewal community employment credit.
- Qualified electric vehicle credit.
- Alternative motor vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.



Form 6251 should be filled in for a child who was under age 18 at the end of 2007 if the child's adjusted gross income from Form 1040NR, line 36, exceeds the child's earned income by more than \$6,300.

Credits

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 qualifying child under age 13 or your dependent or spouse who could not care for himself or herself. For details, see the Instructions for Form 2441.

Line 45—Residential energy credits. Complete Form 5695 to claim either of the following credits.

Nonbusiness energy property credit. You may be able to take this credit for any of the following improvements to your main home located in the United States in 2007 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof with pigmented coatings primarily designed to reduce heat gain in your home.

You also may be able to claim this credit for the cost of any of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, geothermal heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified natural gas, propane, or oil furnace or hot water boiler.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

For details, see Form 5695.

Residential energy efficient property credit. You may be able to take this credit if you paid for any of the following during 2007.

- Qualified solar electric property for use in your home located in the United States.
 - Qualified solar water heating property for use in your home located in the United States.
 - Qualified fuel cell property installed on or in connection with your main home located in the United States.
- For details, see Form 5695.

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

Line 46—Foreign tax credit. If you paid income tax to a foreign country, you may be able to take this credit, but only if you:

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

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

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

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.
2. All of your gross foreign source income is from the passive category (which includes most interest and dividend income).
3. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.
4. If you have dividend income from shares of stock, you held those shares for at least 16 days.
5. The total of your foreign taxes is not more than \$300.

6. All of your foreign taxes were:
 - a. Legally owed and not eligible for a refund, and
 - b. Paid to countries that are recognized by the United States and do not support terrorism.

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

If you meet all six requirements, see *Election To Claim the Foreign Tax Credit Without Filing Form 1116* in the Instructions for Form 1116 to figure the amount to enter on Form 1040NR, line 46. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

Line 47—Child tax credit. This credit is for people who have a qualifying child as defined below. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 44.

Three steps to take the child tax credit.

1. Make sure you have a qualifying child for the child tax credit (defined below).
2. Make sure for each qualifying child you either checked the box on Form 1040NR, line 7c, column (4), or completed Form 8901 (if the child is not your dependent).
3. Answer the questions in the Who Must Use Pub. 972 chart on page 21 to see if you can use the Child Tax Credit Worksheet on page 21 or if you must use Pub. 972.

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

- Was under age 17 at the end of 2007.
 - Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
 - Is a U.S. citizen, a U.S. national, or a resident alien.
 - Did not provide over half of his or her own support for 2007.
 - Lived with you for more than half of 2007. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Line 48—Retirement savings contributions credit (saver's credit). You may be able to take this credit if you made (a) contributions to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457,

Who Must Use Pub. 972

1. Is the amount on Form 1040NR, line 36, more than the amount shown below for your filing status?
 - Filing status 1, 2, or 6—\$75,000
 - Filing status 3, 4, or 5—\$55,000
 - ☐ **Yes. Stop.** You must use Pub. 972 to figure your credit.
 - ☐ **No.** Go to line 2.
2. Are you claiming any of the following credits?
 - Residential energy credits, Form 5695.
 - Retirement savings contributions credit, Form 8880.
 - Mortgage interest credit, Form 8396.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Adoption credit, Form 8839.
 - ☐ **Yes. Stop.** You must use Pub. 972 to figure your child tax credit. You also will need the form(s) listed above for any credit(s) you are claiming.
 - ☐ **No.** Use the worksheet on this page to figure your child tax credit.

SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

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

- The amount on Form 1040NR, line 36, is more than \$26,000.
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1990, (b) is claimed as a dependent on someone else's 2007 tax return, or (c) was a student (defined below).

You were a student if during any part of 5 calendar months of 2007 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, and mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, see Form 8880.

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

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- District of Columbia first-time homebuyer credit. See Form 8859.
- Adoption credit. If you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2007, see the Instructions for Form 8839.

Line 50—Other credits. Include the following credits on line 50 and check the appropriate box(es). If box c is checked, also enter the applicable form number. 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. This credit does not apply to vehicles placed in service after 2006. However, you may be able to take the credit if you received a 2006 Schedule K-1 showing the credit from an entity with a fiscal year ending in 2007 or have an unallowed passive activity credit from a prior year. See Form 8834.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who

are partners, self-employed, or who have rental property. See Form 3800 or Pub. 334.

- Empowerment zone and renewal community employment credit. See Form 8844.
- Credit for alcohol used as fuel. See Form 6478.
- Renewable electricity, refined coal, and Indian coal production credit for electricity and refined coal produced at facilities placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005. See Form 8835, Section B.
- Work opportunity credit. See Form 5884.
- Credit for employer social security and Medicare taxes paid on certain tips. See Form 8846.
- New York Liberty Zone business employee credit. If you have a carryforward of this credit, see Form 5884.
- Clean renewable energy bond credit. See Form 8912.
- Credit for Gulf tax credit bonds. See Form 8912.
- Alternative motor vehicle credit. If you placed an alternative motor vehicle (such as a qualified hybrid vehicle) in service during 2007, see Form 8910.
- Alternative fuel vehicle refueling property credit. See Form 8911.

Child Tax Credit Worksheet—Line 47

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2007 and meet the other requirements listed in the instructions for line 47 on page 20.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 in Who Must Use Pub. 972 above. Instead, use Pub. 972.

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

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

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

Other Taxes

Line 54—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040NR, line 8.

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



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

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 54 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR, line 8.

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

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts.

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

4. You were born before July 1, 1936, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

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

part of the distribution you reported on Form 1040NR, line 16b or line 17b, or on Form 4972. Also, enter "No" on the dotted line next to line 55 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in Form 1099-R, box 7, you received a Form 1042-S for the distribution, or you qualify for an exception for qualified higher education expenses or qualified first-time homebuyer distributions, you must file Form 5329.

Line 56—Transportation tax.

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

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

1. You had a fixed place of business in the United States involved in the earning of transportation income, and

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

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

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

Line 57—Household employment taxes.

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

1. You paid any one household employee (defined below) cash wages of \$1,500 or more in 2007. Cash wages

include wages paid by check, money order, etc.

2. You withheld federal income tax during 2007 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2006 or 2007 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 2007 and was a student.

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

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

Additional taxes on the following.

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

Recapture of the following credits.

- Investment credit (see Form 4255). Identify as "ICR."
- Low-income housing credit (see Form 8611). Identify as "LIHCR."
- Qualified electric vehicle credit (see Form 8834). Identify as "QEVCR."
- Indian employment credit (see Form 8845). Identify as "IECR."
- New markets credit (see Form 8874). Identify as "NMCR."
- Credit for employer-provided childcare facilities and services (see Form 8882). Identify as "ECCFR."
- Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
- Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

Recapture of federal mortgage subsidy.

If you sold your home in 2007 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

Section 72(m)(5) excess benefits

tax. (See Pub. 560.) Identify as "Sec. 72(m)(5)."

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

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

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

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

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

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

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

Payments

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

- Scholarship or fellowship grants, or
- Pensions that you included on line 17a or 17b.

If you received a 2007 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, or other income you received, include the amount withheld in the total on line 59. This should be shown in Form 1099, box 4.



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

Line 60—2007 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2007. Include any overpayment from your 2006 return that you applied to your 2007 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 2007 and show the name(s) and identifying number(s) under which you made them.

Line 61—Excess social security and tier 1 RRTA tax withheld. If you had more than one employer for 2007 and total wages of more than \$97,500, 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 \$6,045. But if any one employer withheld more than \$6,045, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

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

For more details, see Pub. 505.

Line 62—Additional child tax credit. This credit is for certain people who have at least one qualifying child as defined in the instructions for line 47 on page 20. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 47 on page 20.
2. Read the TIP at the end of your Child Tax Credit Worksheet on page 21. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

Line 63—Amount paid with Form 4868 (request for extension).

If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 63 the convenience fee you were charged.

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

Line 65—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2007.

Line 66—U.S. tax withheld at source. Enter on line 66 the amount you show on page 4, line 86. Be sure to attach a copy of all Form(s) 1042-S, SSA-1042S, RRB-1042S, or similar form(s).

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

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

Line 69—Refundable credit for prior year minimum tax. If you have an unused minimum tax credit carryforward from 2004, you may be able to claim at least part of it as a refundable credit. Enter on line 69 the amount, if any, from Form 8801, line 27.

Refund

Line 71—Amount overpaid. If line 71 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 2008 on page 30.

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 71 may be used (offset) to pay the

past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

Lines 72a through 72d—Direct deposit of refund.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information on IRAs on this page.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure—there is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

If you want us to directly deposit the amount shown on line 72a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Check the box on line 72a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 72b through 72d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Note. If you do not want your refund directly deposited to your account, do not check the box on line 72a. Draw a line through the boxes on lines 72b and 72d.



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

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

Line 72b. 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 below, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 72b if:

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

Line 72c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, ask your financial institution whether you should check the "Checking" or "Savings" box. You

must check the correct box to ensure your deposit is accepted.

Line 72d. 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 below, the account number is 20202086. Do not include the check number.

Individual Retirement Arrangement (IRA).

You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee of your account of the year to which the deposit is to be applied unless the trustee will not accept a deposit for 2007. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2007 return during 2008 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2008. If you designate your deposit to be for 2007, you must verify that the deposit actually was made to the account by the due date of the return (without regard to extensions). If the deposit is not made to your account by the due date of the return (without regard to extensions), the deposit is not an IRA contribution for 2007. You must file an amended 2007 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You may be able to contribute up to \$4,000 (\$5,000 if age 50 or older at the end of 2007) to a traditional IRA or Roth IRA for 2007. The limit for 2008 is \$5,000 (\$6,000 if age 50 or older at the end of 2008). A higher limit may apply for 2007 and 2008 if you were a participant in a 401(k) plan and your employer was in bankruptcy in an earlier year. You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590.

Line 73—Applied to 2008 estimated tax. Enter on line 73 the amount, if any, of the overpayment on line 71 you want applied to your 2008 estimated tax. This election cannot be changed later.

Sample Check—Lines 72b Through 72d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF _____ \$ _____

ANYPLACE BANK
Anyplace, LA 70000

For _____

Routing Number
(line 72b)

Account Number
(line 72d)

Do not include the check number

1234
15-00000000

1 (250250025) 20202086 1234

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

Amount You Owe

Line 74—Amount you owe.



To save interest and penalties, pay your taxes in full by the due date. You do not have to pay if line 74 is under \$1.

Include any estimated tax penalty from line 75 in the amount you enter on line 74.

You can pay by check, money order, credit card, or the electronic federal tax payment system. Do not include any estimated tax payment for 2008 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order.

Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2007 Form 1040NR" and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

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

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

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

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

To pay by electronic federal tax payment system (EFTPS). You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.eftps.gov or, if you are in the United States, call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withholding from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2008. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2008 on page 30.

What if you cannot pay? If you cannot pay the full amount shown on line 74 when you file, you can ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to www.irs.gov, use the pull-down menu under "I need to..." and select "Set Up a Payment Plan." If you 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 75—Estimated tax penalty.

You may owe this penalty if:

- Line 74 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on line 58 minus the total of any amounts shown on lines 62 and 69 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8885, and 8919. Also, subtract from line 58 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, and any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. When figuring the amount on line 58, include

the amount on line 57 only if line 59 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H (Form 1040), line 7, include the total of that amount plus the amount on Form 1040NR, line 57.

Exception. You will not owe the penalty if your 2006 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2006 return and you were a U.S. citizen or resident for all of 2006, or
2. The total of lines 59, 60, 61, and 65 through 68b on your 2007 return is at least as much as the tax shown on your 2006 return. Your estimated tax payments for 2007 must have been made on time and for the required amount.



If your 2006 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2007), item (2) applies only if the total of lines 59, 60, 61, and 65 through 68b on your 2007 tax return is at least 110% of the tax shown on your 2006 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 line 75. Add the penalty to any tax due and enter the total on line 74. If you are due a refund, subtract the penalty from the overpayment you show on line 71. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, you can leave line 75 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2007 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 also are authorizing the designee to:

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

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

The authorization will end automatically no later than the due date (without regard to extensions) for filing your 2008 tax return (see *When To File* on page 4). If you wish to revoke the authorization before it ends, see Pub. 947.

Signature

See *Reminders* beginning on page 30 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions



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

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 2007 on income connected with a U.S. trade or business. If, during 2007, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11, on page 11.

Gifts to U.S. Charities

Lines 4 Through 7

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

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

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

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

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions you can deduct.

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and

tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

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

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

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

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

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



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

Limit on the amount you can deduct.

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

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040NR, line 36.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 36.

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

Contributions you cannot deduct.

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See page 28.
- 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 gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 5

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

details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you also must attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000, you also may have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below). See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

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 also should keep reliable written records that include:

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



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

Line 6

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

Casualty and Theft Losses

Line 8

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

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

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

1. The amount of each separate casualty or theft loss is more than \$100, and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1) above) is more than 10% of the amount shown on Form 1040NR, line 36.

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

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

For information on federal disaster area losses, see Pub. 547.

Job Expenses and Certain Miscellaneous Deductions

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

Pub. 529 discusses the types of expenses you can and cannot deduct.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.

- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues. See Pub. 529 for exceptions.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9

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

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

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

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

2. Your employer paid you for any of your job expenses that you otherwise would report on line 9.



If you used your own vehicle and item (2) above 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 needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.

- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, see Pub. 587.
- Certain educational expenses. For details, see Pub. 970.

Line 10

Enter the fees you paid for preparation of your tax return. If you paid your tax by credit card, do not include the convenience fee you were charged.

Line 11

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

Examples of expenses to include on line 11 are:

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

Other Miscellaneous Deductions

Line 16

List the type and amount of each expense on the dotted lines next to line 16. Enter one total on line 16.

Examples of these expenses are:

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
 - Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
 - Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
 - Certain unrecovered investment in a pension.
 - Impairment-related work expenses of a disabled person.
- For more details, see Pub. 529.

Itemized Deductions Worksheet—Line 17

Keep for Your Records



- | | |
|---|-----------|
| 1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16 | 1. _____ |
| 2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16 | 2. _____ |
| Caution: Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16. | |
| 3. Is the amount on line 2 less than the amount on line 1? | |
| <input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. | |
| <input type="checkbox"/> Yes. Subtract line 2 from line 1 | 3. _____ |
| 4. Multiply line 3 above by 80% (.80) | 4. _____ |
| 5. Enter the amount from Form 1040NR, line 36 | 5. _____ |
| 6. Enter: \$156,400 (\$78,200 if you checked filing status box 3, 4, or 5) | 6. _____ |
| 7. Is the amount on line 6 less than the amount on line 5? | |
| <input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. | |
| <input type="checkbox"/> Yes. Subtract line 6 from line 5 | 7. _____ |
| 8. Multiply line 7 above by 3% (.03) | 8. _____ |
| 9. Enter the smaller of line 4 or line 8 | 9. _____ |
| 10. Divide line 9 by 3.0 | 10. _____ |
| 11. Subtract line 10 from line 9 | 11. _____ |
| 12. Total itemized deductions. Subtract line 11 from line 1. Enter the result here and on Schedule A, line 17 | 12. _____ |

Total Itemized Deductions

Line 17

Use the worksheet on page 28 to figure the amount to enter on line 17 if the amount on Form 1040NR, line 36, is over \$156,400 (\$78,200 if you checked filing status box 3, 4, or 5).

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

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

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

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

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

Exceptions. The following items of interest and dividend income that you received as a nonresident alien generally are exempt from the 30% tax.

- Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies.
 - Portfolio interest on obligations issued after July 18, 1984.
 - Interest-related dividends received from a mutual fund.
 - Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
 - U.S. source dividends paid by certain foreign corporations.
- For more information, see Pub. 519.

2. Gains, other than capital gains, from the sale or exchange of patents,

copyrights, and other intangible property.

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

4. Capital gains in excess of capital losses from U.S. sources during 2007. Include these gains only if you were in the United States at least 183 days during 2007. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

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

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

Note. Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 85 (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 85, 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 2007 and the amount of any benefits you repaid in 2007. 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 83 of Form 1040NR. Enter any federal tax withheld in column (a) of line 83. 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 your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current U.S. Citizenship and Immigration Services (USCIS) Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

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

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

enter in item E the date you entered the United States as a student.

Item M

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

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



CAUTION If you are claiming tax treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach all information that otherwise would have 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 treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust

reports the required information on its return.

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

Item P

If you expatriated, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* beginning on page 6 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required. If you are a former U.S. long-term resident filing a dual-status return for your last year of U.S. residency, you must also attach Form 8854. See *Dual-Status Taxpayers* that begins on page 4.

Item R

If you received total compensation of \$250,000 or more for 2007 and you are using an alternative basis to determine the source, check the box in item R. Total compensation includes all compensation from sources within and without the United States.

If you are required to check the box in item R, you must attach a statement to your return. For details about the statement and the alternative basis, see *Services performed partly inside and partly outside the United States* on page 10.

Reminders

Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 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(s) in the United States in the space provided. If you have someone prepare your return, you are still responsible for the correctness of the return.

Child's return. If your child cannot sign the return, you can sign the child's name in the space provided. Then, add

"By (your signature), parent for minor child."

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

Income Tax Withholding and Estimated Tax Payments for Individuals for 2008

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 2008 pay. For details on how to complete Form W-4, see the Instructions for Form 8233. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.

In general, you do not have to make estimated tax payments if you expect that your 2008 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 2008 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 2008 and you must pay estimated tax, use Form 1040-ES.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer

Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 25 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2008 tax return as a charitable contribution.

Address Change

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

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1099, and 1042-S) until the statute of limitations runs out for that return. Usually, this is 3 years from the

date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Amended Return

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

Requesting a Copy of Your Tax Return

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

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, visit www.irs.gov and click on "Individuals" for help in filing those returns.

Interest and Penalties

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

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 74.

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 also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at www.irs.gov/irb/2007-14_IRB/ar20.html.

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

Taxpayer Assistance

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

In the United States, you may call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free.

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

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

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

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in a U.S. phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

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

Help With Unresolved Tax Issues

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS

system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll free. You also can call or write your local taxpayer advocate, whose address and phone number are listed in your local telephone directory and in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires paid return preparers to provide their identifying number.

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your

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

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

We welcome comments on forms.

If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 4.

Estimates of taxpayer burden. The table below shows average burden estimates for taxpayers filing a Form 1040NR. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. The averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the

type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 28, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey

conducted in 2000 and 2001. The estimates are subject to change as new data becomes available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicates that electronically prepared returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* on page 32.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040NR, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Hours per Return	Average Dollars per Return
29.5	\$204

2007 Tax Table



See the instructions for line 41 that begin on page 18 to see if you can use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 40 of Form 1040NR is \$25,300. First, he finds the \$25,300-25,350 income line. Next he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,016. This is the tax amount he must enter on line 41 of his Form 1040NR.

Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,393	3,001	3,393
25,250	25,300	3,400	3,009	3,400
25,300	25,350	3,408	3,016	3,408
25,350	25,400	3,415	3,024	3,415

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
0	5	0	0	0
5	15	1	1	1
15	25	2	2	2
25	50	4	4	4
50	75	6	6	6
75	100	9	9	9
100	125	11	11	11
125	150	14	14	14
150	175	16	16	16
175	200	19	19	19
200	225	21	21	21
225	250	24	24	24
250	275	26	26	26
275	300	29	29	29
300	325	31	31	31
325	350	34	34	34
350	375	36	36	36
375	400	39	39	39
400	425	41	41	41
425	450	44	44	44
450	475	46	46	46
475	500	49	49	49
500	525	51	51	51
525	550	54	54	54
550	575	56	56	56
575	600	59	59	59
600	625	61	61	61
625	650	64	64	64
650	675	66	66	66
675	700	69	69	69
700	725	71	71	71
725	750	74	74	74
750	775	76	76	76
775	800	79	79	79
800	825	81	81	81
825	850	84	84	84
850	875	86	86	86
875	900	89	89	89
900	925	91	91	91
925	950	94	94	94
950	975	96	96	96
975	1,000	99	99	99
1,000				
1,000	1,025	101	101	101
1,025	1,050	104	104	104
1,050	1,075	106	106	106
1,075	1,100	109	109	109
1,100	1,125	111	111	111
1,125	1,150	114	114	114
1,150	1,175	116	116	116
1,175	1,200	119	119	119
1,200	1,225	121	121	121
1,225	1,250	124	124	124
1,250	1,275	126	126	126
1,275	1,300	129	129	129

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
1,300	1,325	131	131	131
1,325	1,350	134	134	134
1,350	1,375	136	136	136
1,375	1,400	139	139	139
1,400	1,425	141	141	141
1,425	1,450	144	144	144
1,450	1,475	146	146	146
1,475	1,500	149	149	149
1,500	1,525	151	151	151
1,525	1,550	154	154	154
1,550	1,575	156	156	156
1,575	1,600	159	159	159
1,600	1,625	161	161	161
1,625	1,650	164	164	164
1,650	1,675	166	166	166
1,675	1,700	169	169	169
1,700	1,725	171	171	171
1,725	1,750	174	174	174
1,750	1,775	176	176	176
1,775	1,800	179	179	179
1,800	1,825	181	181	181
1,825	1,850	184	184	184
1,850	1,875	186	186	186
1,875	1,900	189	189	189
1,900	1,925	191	191	191
1,925	1,950	194	194	194
1,950	1,975	196	196	196
1,975	2,000	199	199	199
2,000				
2,000	2,025	201	201	201
2,025	2,050	204	204	204
2,050	2,075	206	206	206
2,075	2,100	209	209	209
2,100	2,125	211	211	211
2,125	2,150	214	214	214
2,150	2,175	216	216	216
2,175	2,200	219	219	219
2,200	2,225	221	221	221
2,225	2,250	224	224	224
2,250	2,275	226	226	226
2,275	2,300	229	229	229
2,300	2,325	231	231	231
2,325	2,350	234	234	234
2,350	2,375	236	236	236
2,375	2,400	239	239	239
2,400	2,425	241	241	241
2,425	2,450	244	244	244
2,450	2,475	246	246	246
2,475	2,500	249	249	249
2,500	2,525	251	251	251
2,525	2,550	254	254	254
2,550	2,575	256	256	256
2,575	2,600	259	259	259
2,600	2,625	261	261	261
2,625	2,650	264	264	264
2,650	2,675	266	266	266
2,675	2,700	269	269	269

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
2,700	2,725	271	271	271
2,725	2,750	274	274	274
2,750	2,775	276	276	276
2,775	2,800	279	279	279
2,800	2,825	281	281	281
2,825	2,850	284	284	284
2,850	2,875	286	286	286
2,875	2,900	289	289	289
2,900	2,925	291	291	291
2,925	2,950	294	294	294
2,950	2,975	296	296	296
2,975	3,000	299	299	299
3,000				
3,000	3,050	303	303	303
3,050	3,100	308	308	308
3,100	3,150	313	313	313
3,150	3,200	318	318	318
3,200	3,250	323	323	323
3,250	3,300	328	328	328
3,300	3,350	333	333	333
3,350	3,400	338	338	338
3,400	3,450	343	343	343
3,450	3,500	348	348	348
3,500	3,550	353	353	353
3,550	3,600	358	358	358
3,600	3,650	363	363	363
3,650	3,700	368	368	368
3,700	3,750	373	373	373
3,750	3,800	378	378	378
3,800	3,850	383	383	383
3,850	3,900	388	388	388
3,900	3,950	393	393	393
3,950	4,000	398	398	398
4,000				
4,000	4,050	403	403	403
4,050	4,100	408	408	408
4,100	4,150	413	413	413
4,150	4,200	418	418	418
4,200	4,250	423	423	423
4,250	4,300	428	428	428
4,300	4,350	433	433	433
4,350	4,400	438	438	438
4,400	4,450	443	443	443
4,450	4,500	448	448	448
4,500	4,550	453	453	453
4,550	4,600	458	458	458
4,600	4,650	463	463	463
4,650	4,700	468	468	468
4,700	4,750	473	473	473
4,750	4,800	478	478	478
4,800	4,850	483	483	483
4,850	4,900	488	488	488
4,900	4,950	493	493	493
4,950	5,000	498	498	498

(Continued on page 35)

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —			
At least	But less than	Single	Qualifying widow(er)	Married filing separately	
Your tax is —		Your tax is —			
5,000					
5,000	5,050	503	503	503	
5,050	5,100	508	508	508	
5,100	5,150	513	513	513	
5,150	5,200	518	518	518	
5,200	5,250	523	523	523	
5,250	5,300	528	528	528	
5,300	5,350	533	533	533	
5,350	5,400	538	538	538	
5,400	5,450	543	543	543	
5,450	5,500	548	548	548	
5,500	5,550	553	553	553	
5,550	5,600	558	558	558	
5,600	5,650	563	563	563	
5,650	5,700	568	568	568	
5,700	5,750	573	573	573	
5,750	5,800	578	578	578	
5,800	5,850	583	583	583	
5,850	5,900	588	588	588	
5,900	5,950	593	593	593	
5,950	6,000	598	598	598	
6,000					
6,000	6,050	603	603	603	
6,050	6,100	608	608	608	
6,100	6,150	613	613	613	
6,150	6,200	618	618	618	
6,200	6,250	623	623	623	
6,250	6,300	628	628	628	
6,300	6,350	633	633	633	
6,350	6,400	638	638	638	
6,400	6,450	643	643	643	
6,450	6,500	648	648	648	
6,500	6,550	653	653	653	
6,550	6,600	658	658	658	
6,600	6,650	663	663	663	
6,650	6,700	668	668	668	
6,700	6,750	673	673	673	
6,750	6,800	678	678	678	
6,800	6,850	683	683	683	
6,850	6,900	688	688	688	
6,900	6,950	693	693	693	
6,950	7,000	698	698	698	
7,000					
7,000	7,050	703	703	703	
7,050	7,100	708	708	708	
7,100	7,150	713	713	713	
7,150	7,200	718	718	718	
7,200	7,250	723	723	723	
7,250	7,300	728	728	728	
7,300	7,350	733	733	733	
7,350	7,400	738	738	738	
7,400	7,450	743	743	743	
7,450	7,500	748	748	748	
7,500	7,550	753	753	753	
7,550	7,600	758	758	758	
7,600	7,650	763	763	763	
7,650	7,700	768	768	768	
7,700	7,750	773	773	773	
7,750	7,800	778	778	778	
7,800	7,850	783	783	783	
7,850	7,900	790	788	790	
7,900	7,950	798	793	798	
7,950	8,000	805	798	805	
8,000					
8,000	8,050	813	803	813	
8,050	8,100	820	808	820	
8,100	8,150	828	813	828	
8,150	8,200	835	818	835	
8,200	8,250	843	823	843	
8,250	8,300	850	828	850	
8,300	8,350	858	833	858	
8,350	8,400	865	838	865	
8,400	8,450	873	843	873	
8,450	8,500	880	848	880	
8,500	8,550	888	853	888	
8,550	8,600	895	858	895	
8,600	8,650	903	863	903	
8,650	8,700	910	868	910	
8,700	8,750	918	873	918	
8,750	8,800	925	878	925	
8,800	8,850	933	883	933	
8,850	8,900	940	888	940	
8,900	8,950	948	893	948	
8,950	9,000	955	898	955	
9,000					
9,000	9,050	963	903	963	
9,050	9,100	970	908	970	
9,100	9,150	978	913	978	
9,150	9,200	985	918	985	
9,200	9,250	993	923	993	
9,250	9,300	1,000	928	1,000	
9,300	9,350	1,008	933	1,008	
9,350	9,400	1,015	938	1,015	
9,400	9,450	1,023	943	1,023	
9,450	9,500	1,030	948	1,030	
9,500	9,550	1,038	953	1,038	
9,550	9,600	1,045	958	1,045	
9,600	9,650	1,053	963	1,053	
9,650	9,700	1,060	968	1,060	
9,700	9,750	1,068	973	1,068	
9,750	9,800	1,075	978	1,075	
9,800	9,850	1,083	983	1,083	
9,850	9,900	1,090	988	1,090	
9,900	9,950	1,098	993	1,098	
9,950	10,000	1,105	998	1,105	
10,000					
10,000	10,050	1,113	1,003	1,113	
10,050	10,100	1,120	1,008	1,120	
10,100	10,150	1,128	1,013	1,128	
10,150	10,200	1,135	1,018	1,135	
10,200	10,250	1,143	1,023	1,143	
10,250	10,300	1,150	1,028	1,150	
10,300	10,350	1,158	1,033	1,158	
10,350	10,400	1,165	1,038	1,165	
10,400	10,450	1,173	1,043	1,173	
10,450	10,500	1,180	1,048	1,180	
10,500	10,550	1,188	1,053	1,188	
10,550	10,600	1,195	1,058	1,195	
10,600	10,650	1,203	1,063	1,203	
10,650	10,700	1,210	1,068	1,210	
10,700	10,750	1,218	1,073	1,218	
10,750	10,800	1,225	1,078	1,225	
10,800	10,850	1,233	1,083	1,233	
10,850	10,900	1,240	1,088	1,240	
10,900	10,950	1,248	1,093	1,248	
10,950	11,000	1,255	1,098	1,255	
11,000					
11,000	11,050	1,263	1,103	1,263	
11,050	11,100	1,270	1,108	1,270	
11,100	11,150	1,278	1,113	1,278	
11,150	11,200	1,285	1,118	1,285	
11,200	11,250	1,293	1,123	1,293	
11,250	11,300	1,300	1,128	1,300	
11,300	11,350	1,308	1,133	1,308	
11,350	11,400	1,315	1,138	1,315	
11,400	11,450	1,323	1,143	1,323	
11,450	11,500	1,330	1,148	1,330	
11,500	11,550	1,338	1,153	1,338	
11,550	11,600	1,345	1,158	1,345	
11,600	11,650	1,353	1,163	1,353	
11,650	11,700	1,360	1,168	1,360	
11,700	11,750	1,368	1,173	1,368	
11,750	11,800	1,375	1,178	1,375	
11,800	11,850	1,383	1,183	1,383	
11,850	11,900	1,390	1,188	1,390	
11,900	11,950	1,398	1,193	1,398	
11,950	12,000	1,405	1,198	1,405	
12,000					
12,000	12,050	1,413	1,203	1,413	
12,050	12,100	1,420	1,208	1,420	
12,100	12,150	1,428	1,213	1,428	
12,150	12,200	1,435	1,218	1,435	
12,200	12,250	1,443	1,223	1,443	
12,250	12,300	1,450	1,228	1,450	
12,300	12,350	1,458	1,233	1,458	
12,350	12,400	1,465	1,238	1,465	
12,400	12,450	1,473	1,243	1,473	
12,450	12,500	1,480	1,248	1,480	
12,500	12,550	1,488	1,253	1,488	
12,550	12,600	1,495	1,258	1,495	
12,600	12,650	1,503	1,263	1,503	
12,650	12,700	1,510	1,268	1,510	
12,700	12,750	1,518	1,273	1,518	
12,750	12,800	1,525	1,278	1,525	
12,800	12,850	1,533	1,283	1,533	
12,850	12,900	1,540	1,288	1,540	
12,900	12,950	1,548	1,293	1,548	
12,950	13,000	1,555	1,298	1,555	
13,000					
13,000	13,050	1,563	1,303	1,563	
13,050	13,100	1,570	1,308	1,570	
13,100	13,150	1,578	1,313	1,578	
13,150	13,200	1,585	1,318	1,585	
13,200	13,250	1,593	1,323	1,593	
13,250	13,300	1,600	1,328	1,600	
13,300	13,350	1,608	1,333	1,608	
13,350	13,400	1,615	1,338	1,615	
13,400	13,450	1,623	1,343	1,623	
13,450	13,500	1,630	1,348	1,630	
13,500	13,550	1,638	1,353	1,638	
13,550	13,600	1,645	1,358	1,645	
13,600	13,650	1,653	1,363	1,653	
13,650	13,700	1,660	1,368	1,660	
13,700	13,750	1,668	1,373	1,668	
13,750	13,800	1,675	1,378	1,675	
13,800	13,850	1,683	1,383	1,683	
13,850	13,900	1,690	1,388	1,690	
13,900	13,950	1,698	1,393	1,698	
13,950	14,000	1,705	1,398	1,705	

(Continued on page 36)

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
14,000				
14,000	14,050	1,713	1,403	1,713
14,050	14,100	1,720	1,408	1,720
14,100	14,150	1,728	1,413	1,728
14,150	14,200	1,735	1,418	1,735
14,200	14,250	1,743	1,423	1,743
14,250	14,300	1,750	1,428	1,750
14,300	14,350	1,758	1,433	1,758
14,350	14,400	1,765	1,438	1,765
14,400	14,450	1,773	1,443	1,773
14,450	14,500	1,780	1,448	1,780
14,500	14,550	1,788	1,453	1,788
14,550	14,600	1,795	1,458	1,795
14,600	14,650	1,803	1,463	1,803
14,650	14,700	1,810	1,468	1,810
14,700	14,750	1,818	1,473	1,818
14,750	14,800	1,825	1,478	1,825
14,800	14,850	1,833	1,483	1,833
14,850	14,900	1,840	1,488	1,840
14,900	14,950	1,848	1,493	1,848
14,950	15,000	1,855	1,498	1,855
15,000				
15,000	15,050	1,863	1,503	1,863
15,050	15,100	1,870	1,508	1,870
15,100	15,150	1,878	1,513	1,878
15,150	15,200	1,885	1,518	1,885
15,200	15,250	1,893	1,523	1,893
15,250	15,300	1,900	1,528	1,900
15,300	15,350	1,908	1,533	1,908
15,350	15,400	1,915	1,538	1,915
15,400	15,450	1,923	1,543	1,923
15,450	15,500	1,930	1,548	1,930
15,500	15,550	1,938	1,553	1,938
15,550	15,600	1,945	1,558	1,945
15,600	15,650	1,953	1,563	1,953
15,650	15,700	1,960	1,568	1,960
15,700	15,750	1,968	1,576	1,968
15,750	15,800	1,975	1,584	1,975
15,800	15,850	1,983	1,591	1,983
15,850	15,900	1,990	1,599	1,990
15,900	15,950	1,998	1,606	1,998
15,950	16,000	2,005	1,614	2,005
16,000				
16,000	16,050	2,013	1,621	2,013
16,050	16,100	2,020	1,629	2,020
16,100	16,150	2,028	1,636	2,028
16,150	16,200	2,035	1,644	2,035
16,200	16,250	2,043	1,651	2,043
16,250	16,300	2,050	1,659	2,050
16,300	16,350	2,058	1,666	2,058
16,350	16,400	2,065	1,674	2,065
16,400	16,450	2,073	1,681	2,073
16,450	16,500	2,080	1,689	2,080
16,500	16,550	2,088	1,696	2,088
16,550	16,600	2,095	1,704	2,095
16,600	16,650	2,103	1,711	2,103
16,650	16,700	2,110	1,719	2,110
16,700	16,750	2,118	1,726	2,118
16,750	16,800	2,125	1,734	2,125
16,800	16,850	2,133	1,741	2,133
16,850	16,900	2,140	1,749	2,140
16,900	16,950	2,148	1,756	2,148
16,950	17,000	2,155	1,764	2,155

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
17,000				
17,000	17,050	2,163	1,771	2,163
17,050	17,100	2,170	1,779	2,170
17,100	17,150	2,178	1,786	2,178
17,150	17,200	2,185	1,794	2,185
17,200	17,250	2,193	1,801	2,193
17,250	17,300	2,200	1,809	2,200
17,300	17,350	2,208	1,816	2,208
17,350	17,400	2,215	1,824	2,215
17,400	17,450	2,223	1,831	2,223
17,450	17,500	2,230	1,839	2,230
17,500	17,550	2,238	1,846	2,238
17,550	17,600	2,245	1,854	2,245
17,600	17,650	2,253	1,861	2,253
17,650	17,700	2,260	1,869	2,260
17,700	17,750	2,268	1,876	2,268
17,750	17,800	2,275	1,884	2,275
17,800	17,850	2,283	1,891	2,283
17,850	17,900	2,290	1,899	2,290
17,900	17,950	2,298	1,906	2,298
17,950	18,000	2,305	1,914	2,305
18,000				
18,000	18,050	2,313	1,921	2,313
18,050	18,100	2,320	1,929	2,320
18,100	18,150	2,328	1,936	2,328
18,150	18,200	2,335	1,944	2,335
18,200	18,250	2,343	1,951	2,343
18,250	18,300	2,350	1,959	2,350
18,300	18,350	2,358	1,966	2,358
18,350	18,400	2,365	1,974	2,365
18,400	18,450	2,373	1,981	2,373
18,450	18,500	2,380	1,989	2,380
18,500	18,550	2,388	1,996	2,388
18,550	18,600	2,395	2,004	2,395
18,600	18,650	2,403	2,011	2,403
18,650	18,700	2,410	2,019	2,410
18,700	18,750	2,418	2,026	2,418
18,750	18,800	2,425	2,034	2,425
18,800	18,850	2,433	2,041	2,433
18,850	18,900	2,440	2,049	2,440
18,900	18,950	2,448	2,056	2,448
18,950	19,000	2,455	2,064	2,455
19,000				
19,000	19,050	2,463	2,071	2,463
19,050	19,100	2,470	2,079	2,470
19,100	19,150	2,478	2,086	2,478
19,150	19,200	2,485	2,094	2,485
19,200	19,250	2,493	2,101	2,493
19,250	19,300	2,500	2,109	2,500
19,300	19,350	2,508	2,116	2,508
19,350	19,400	2,515	2,124	2,515
19,400	19,450	2,523	2,131	2,523
19,450	19,500	2,530	2,139	2,530
19,500	19,550	2,538	2,146	2,538
19,550	19,600	2,545	2,154	2,545
19,600	19,650	2,553	2,161	2,553
19,650	19,700	2,560	2,169	2,560
19,700	19,750	2,568	2,176	2,568
19,750	19,800	2,575	2,184	2,575
19,800	19,850	2,583	2,191	2,583
19,850	19,900	2,590	2,199	2,590
19,900	19,950	2,598	2,206	2,598
19,950	20,000	2,605	2,214	2,605

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
20,000				
20,000	20,050	2,613	2,221	2,613
20,050	20,100	2,620	2,229	2,620
20,100	20,150	2,628	2,236	2,628
20,150	20,200	2,635	2,244	2,635
20,200	20,250	2,643	2,251	2,643
20,250	20,300	2,650	2,259	2,650
20,300	20,350	2,658	2,266	2,658
20,350	20,400	2,665	2,274	2,665
20,400	20,450	2,673	2,281	2,673
20,450	20,500	2,680	2,289	2,680
20,500	20,550	2,688	2,296	2,688
20,550	20,600	2,695	2,304	2,695
20,600	20,650	2,703	2,311	2,703
20,650	20,700	2,710	2,319	2,710
20,700	20,750	2,718	2,326	2,718
20,750	20,800	2,725	2,334	2,725
20,800	20,850	2,733	2,341	2,733
20,850	20,900	2,740	2,349	2,740
20,900	20,950	2,748	2,356	2,748
20,950	21,000	2,755	2,364	2,755
21,000				
21,000	21,050	2,763	2,371	2,763
21,050	21,100	2,770	2,379	2,770
21,100	21,150	2,778	2,386	2,778
21,150	21,200	2,785	2,394	2,785
21,200	21,250	2,793	2,401	2,793
21,250	21,300	2,800	2,409	2,800
21,300	21,350	2,808	2,416	2,808
21,350	21,400	2,815	2,424	2,815
21,400	21,450	2,823	2,431	2,823
21,450	21,500	2,830	2,439	2,830
21,500	21,550	2,838	2,446	2,838
21,550	21,600	2,845	2,454	2,845
21,600	21,650	2,853	2,461	2,853
21,650	21,700	2,860	2,469	2,860
21,700	21,750	2,868	2,476	2,868
21,750	21,800	2,875	2,484	2,875
21,800	21,850	2,883	2,491	2,883
21,850	21,900	2,890	2,499	2,890
21,900	21,950	2,898	2,506	2,898
21,950	22,000	2,905	2,514	2,905
22,000				
22,000	22,050	2,913	2,521	2,913
22,050	22,100	2,920	2,529	2,920
22,100	22,150	2,928	2,536	2,928
22,150	22,200	2,935	2,544	2,935
22,200	22,250	2,943	2,551	2,943
22,250	22,300	2,950	2,559	2,950
22,300	22,350	2,958	2,566	2,958
22,350	22,400	2,965	2,574	2,965
22,400	22,450	2,973	2,581	2,973
22,450	22,500	2,980	2,589	2,980
22,500	22,550	2,988	2,596	2,988
22,550	22,600	2,995	2,604	2,995
22,600	22,650	3,003	2,611	3,003
22,650	22,700	3,010	2,619	3,010
22,700	22,750	3,018	2,626	3,018
22,750	22,800	3,025	2,634	3,025
22,800	22,850	3,033	2,641	3,033
22,850	22,900	3,040	2,649	3,040
22,900	22,950	3,048	2,656	3,048
22,950	23,000	3,055	2,664	3,055

(Continued on page 37)

If Form 1040NR, line 40, is —		And you are —			If Form 1040NR, line 40, is —		And you are —			If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —					Your tax is —					Your tax is —				
23,000					26,000					29,000				
23,000	23,050	3,063	2,671	3,063	26,000	26,050	3,513	3,121	3,513	29,000	29,050	3,963	3,571	3,963
23,050	23,100	3,070	2,679	3,070	26,050	26,100	3,520	3,129	3,520	29,050	29,100	3,970	3,579	3,970
23,100	23,150	3,078	2,686	3,078	26,100	26,150	3,528	3,136	3,528	29,100	29,150	3,978	3,586	3,978
23,150	23,200	3,085	2,694	3,085	26,150	26,200	3,535	3,144	3,535	29,150	29,200	3,985	3,594	3,985
23,200	23,250	3,093	2,701	3,093	26,200	26,250	3,543	3,151	3,543	29,200	29,250	3,993	3,601	3,993
23,250	23,300	3,100	2,709	3,100	26,250	26,300	3,550	3,159	3,550	29,250	29,300	4,000	3,609	4,000
23,300	23,350	3,108	2,716	3,108	26,300	26,350	3,558	3,166	3,558	29,300	29,350	4,008	3,616	4,008
23,350	23,400	3,115	2,724	3,115	26,350	26,400	3,565	3,174	3,565	29,350	29,400	4,015	3,624	4,015
23,400	23,450	3,123	2,731	3,123	26,400	26,450	3,573	3,181	3,573	29,400	29,450	4,023	3,631	4,023
23,450	23,500	3,130	2,739	3,130	26,450	26,500	3,580	3,189	3,580	29,450	29,500	4,030	3,639	4,030
23,500	23,550	3,138	2,746	3,138	26,500	26,550	3,588	3,196	3,588	29,500	29,550	4,038	3,646	4,038
23,550	23,600	3,145	2,754	3,145	26,550	26,600	3,595	3,204	3,595	29,550	29,600	4,045	3,654	4,045
23,600	23,650	3,153	2,761	3,153	26,600	26,650	3,603	3,211	3,603	29,600	29,650	4,053	3,661	4,053
23,650	23,700	3,160	2,769	3,160	26,650	26,700	3,610	3,219	3,610	29,650	29,700	4,060	3,669	4,060
23,700	23,750	3,168	2,776	3,168	26,700	26,750	3,618	3,226	3,618	29,700	29,750	4,068	3,676	4,068
23,750	23,800	3,175	2,784	3,175	26,750	26,800	3,625	3,234	3,625	29,750	29,800	4,075	3,684	4,075
23,800	23,850	3,183	2,791	3,183	26,800	26,850	3,633	3,241	3,633	29,800	29,850	4,083	3,691	4,083
23,850	23,900	3,190	2,799	3,190	26,850	26,900	3,640	3,249	3,640	29,850	29,900	4,090	3,699	4,090
23,900	23,950	3,198	2,806	3,198	26,900	26,950	3,648	3,256	3,648	29,900	29,950	4,098	3,706	4,098
23,950	24,000	3,205	2,814	3,205	26,950	27,000	3,655	3,264	3,655	29,950	30,000	4,105	3,714	4,105
24,000					27,000					30,000				
24,000	24,050	3,213	2,821	3,213	27,000	27,050	3,663	3,271	3,663	30,000	30,050	4,113	3,721	4,113
24,050	24,100	3,220	2,829	3,220	27,050	27,100	3,670	3,279	3,670	30,050	30,100	4,120	3,729	4,120
24,100	24,150	3,228	2,836	3,228	27,100	27,150	3,678	3,286	3,678	30,100	30,150	4,128	3,736	4,128
24,150	24,200	3,235	2,844	3,235	27,150	27,200	3,685	3,294	3,685	30,150	30,200	4,135	3,744	4,135
24,200	24,250	3,243	2,851	3,243	27,200	27,250	3,693	3,301	3,693	30,200	30,250	4,143	3,751	4,143
24,250	24,300	3,250	2,859	3,250	27,250	27,300	3,700	3,309	3,700	30,250	30,300	4,150	3,759	4,150
24,300	24,350	3,258	2,866	3,258	27,300	27,350	3,708	3,316	3,708	30,300	30,350	4,158	3,766	4,158
24,350	24,400	3,265	2,874	3,265	27,350	27,400	3,715	3,324	3,715	30,350	30,400	4,165	3,774	4,165
24,400	24,450	3,273	2,881	3,273	27,400	27,450	3,723	3,331	3,723	30,400	30,450	4,173	3,781	4,173
24,450	24,500	3,280	2,889	3,280	27,450	27,500	3,730	3,339	3,730	30,450	30,500	4,180	3,789	4,180
24,500	24,550	3,288	2,896	3,288	27,500	27,550	3,738	3,346	3,738	30,500	30,550	4,188	3,796	4,188
24,550	24,600	3,295	2,904	3,295	27,550	27,600	3,745	3,354	3,745	30,550	30,600	4,195	3,804	4,195
24,600	24,650	3,303	2,911	3,303	27,600	27,650	3,753	3,361	3,753	30,600	30,650	4,203	3,811	4,203
24,650	24,700	3,310	2,919	3,310	27,650	27,700	3,760	3,369	3,760	30,650	30,700	4,210	3,819	4,210
24,700	24,750	3,318	2,926	3,318	27,700	27,750	3,768	3,376	3,768	30,700	30,750	4,218	3,826	4,218
24,750	24,800	3,325	2,934	3,325	27,750	27,800	3,775	3,384	3,775	30,750	30,800	4,225	3,834	4,225
24,800	24,850	3,333	2,941	3,333	27,800	27,850	3,783	3,391	3,783	30,800	30,850	4,233	3,841	4,233
24,850	24,900	3,340	2,949	3,340	27,850	27,900	3,790	3,399	3,790	30,850	30,900	4,240	3,849	4,240
24,900	24,950	3,348	2,956	3,348	27,900	27,950	3,798	3,406	3,798	30,900	30,950	4,248	3,856	4,248
24,950	25,000	3,355	2,964	3,355	27,950	28,000	3,805	3,414	3,805	30,950	31,000	4,255	3,864	4,255
25,000					28,000					31,000				
25,000	25,050	3,363	2,971	3,363	28,000	28,050	3,813	3,421	3,813	31,000	31,050	4,263	3,871	4,263
25,050	25,100	3,370	2,979	3,370	28,050	28,100	3,820	3,429	3,820	31,050	31,100	4,270	3,879	4,270
25,100	25,150	3,378	2,986	3,378	28,100	28,150	3,828	3,436	3,828	31,100	31,150	4,278	3,886	4,278
25,150	25,200	3,385	2,994	3,385	28,150	28,200	3,835	3,444	3,835	31,150	31,200	4,285	3,894	4,285
25,200	25,250	3,393	3,001	3,393	28,200	28,250	3,843	3,451	3,843	31,200	31,250	4,293	3,901	4,293
25,250	25,300	3,400	3,009	3,400	28,250	28,300	3,850	3,459	3,850	31,250	31,300	4,300	3,909	4,300
25,300	25,350	3,408	3,016	3,408	28,300	28,350	3,858	3,466	3,858	31,300	31,350	4,308	3,916	4,308
25,350	25,400	3,415	3,024	3,415	28,350	28,400	3,865	3,474	3,865	31,350	31,400	4,315	3,924	4,315
25,400	25,450	3,423	3,031	3,423	28,400	28,450	3,873	3,481	3,873	31,400	31,450	4,323	3,931	4,323
25,450	25,500	3,430	3,039	3,430	28,450	28,500	3,880	3,489	3,880	31,450	31,500	4,330	3,939	4,330
25,500	25,550	3,438	3,046	3,438	28,500	28,550	3,888	3,496	3,888	31,500	31,550	4,338	3,946	4,338
25,550	25,600	3,445	3,054	3,445	28,550	28,600	3,895	3,504	3,895	31,550	31,600	4,345	3,954	4,345
25,600	25,650	3,453	3,061	3,453	28,600	28,650	3,903	3,511	3,903	31,600	31,650	4,353	3,961	4,353
25,650	25,700	3,460	3,069	3,460	28,650	28,700	3,910	3,519	3,910	31,650	31,700	4,360	3,969	4,360
25,700	25,750	3,468	3,076	3,468	28,700	28,750	3,918	3,526	3,918	31,700	31,750	4,368	3,976	4,368
25,750	25,800	3,475	3,084	3,475	28,750	28,800	3,925	3,534	3,925	31,750	31,800	4,375	3,984	4,375
25,800	25,850	3,483	3,091	3,483	28,800	28,850	3,933	3,541	3,933	31,800	31,850	4,383	3,991	4,383
25,850	25,900	3,490	3,099	3,490	28,850	28,900	3,940	3,549	3,940	31,850	31,900	4,393	3,999	4,393
25,900	25,950	3,498	3,106	3,498	28,900	28,950	3,948	3,556	3,948	31,900	31,950	4,405	4,006	4,405
25,950	26,000	3,505	3,114	3,505	28,950	29,000	3,955	3,564	3,955	31,950	32,000	4,418	4,014	4,418

(Continued on page 38)

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
32,000				
32,000	32,050	4,430	4,021	4,430
32,050	32,100	4,443	4,029	4,443
32,100	32,150	4,455	4,036	4,455
32,150	32,200	4,468	4,044	4,468
32,200	32,250	4,480	4,051	4,480
32,250	32,300	4,493	4,059	4,493
32,300	32,350	4,505	4,066	4,505
32,350	32,400	4,518	4,074	4,518
32,400	32,450	4,530	4,081	4,530
32,450	32,500	4,543	4,089	4,543
32,500	32,550	4,555	4,096	4,555
32,550	32,600	4,568	4,104	4,568
32,600	32,650	4,580	4,111	4,580
32,650	32,700	4,593	4,119	4,593
32,700	32,750	4,605	4,126	4,605
32,750	32,800	4,618	4,134	4,618
32,800	32,850	4,630	4,141	4,630
32,850	32,900	4,643	4,149	4,643
32,900	32,950	4,655	4,156	4,655
32,950	33,000	4,668	4,164	4,668
33,000				
33,000	33,050	4,680	4,171	4,680
33,050	33,100	4,693	4,179	4,693
33,100	33,150	4,705	4,186	4,705
33,150	33,200	4,718	4,194	4,718
33,200	33,250	4,730	4,201	4,730
33,250	33,300	4,743	4,209	4,743
33,300	33,350	4,755	4,216	4,755
33,350	33,400	4,768	4,224	4,768
33,400	33,450	4,780	4,231	4,780
33,450	33,500	4,793	4,239	4,793
33,500	33,550	4,805	4,246	4,805
33,550	33,600	4,818	4,254	4,818
33,600	33,650	4,830	4,261	4,830
33,650	33,700	4,843	4,269	4,843
33,700	33,750	4,855	4,276	4,855
33,750	33,800	4,868	4,284	4,868
33,800	33,850	4,880	4,291	4,880
33,850	33,900	4,893	4,299	4,893
33,900	33,950	4,905	4,306	4,905
33,950	34,000	4,918	4,314	4,918
34,000				
34,000	34,050	4,930	4,321	4,930
34,050	34,100	4,943	4,329	4,943
34,100	34,150	4,955	4,336	4,955
34,150	34,200	4,968	4,344	4,968
34,200	34,250	4,980	4,351	4,980
34,250	34,300	4,993	4,359	4,993
34,300	34,350	5,005	4,366	5,005
34,350	34,400	5,018	4,374	5,018
34,400	34,450	5,030	4,381	5,030
34,450	34,500	5,043	4,389	5,043
34,500	34,550	5,055	4,396	5,055
34,550	34,600	5,068	4,404	5,068
34,600	34,650	5,080	4,411	5,080
34,650	34,700	5,093	4,419	5,093
34,700	34,750	5,105	4,426	5,105
34,750	34,800	5,118	4,434	5,118
34,800	34,850	5,130	4,441	5,130
34,850	34,900	5,143	4,449	5,143
34,900	34,950	5,155	4,456	5,155
34,950	35,000	5,168	4,464	5,168

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
35,000				
35,000	35,050	5,180	4,471	5,180
35,050	35,100	5,193	4,479	5,193
35,100	35,150	5,205	4,486	5,205
35,150	35,200	5,218	4,494	5,218
35,200	35,250	5,230	4,501	5,230
35,250	35,300	5,243	4,509	5,243
35,300	35,350	5,255	4,516	5,255
35,350	35,400	5,268	4,524	5,268
35,400	35,450	5,280	4,531	5,280
35,450	35,500	5,293	4,539	5,293
35,500	35,550	5,305	4,546	5,305
35,550	35,600	5,318	4,554	5,318
35,600	35,650	5,330	4,561	5,330
35,650	35,700	5,343	4,569	5,343
35,700	35,750	5,355	4,576	5,355
35,750	35,800	5,368	4,584	5,368
35,800	35,850	5,380	4,591	5,380
35,850	35,900	5,393	4,599	5,393
35,900	35,950	5,405	4,606	5,405
35,950	36,000	5,418	4,614	5,418
36,000				
36,000	36,050	5,430	4,621	5,430
36,050	36,100	5,443	4,629	5,443
36,100	36,150	5,455	4,636	5,455
36,150	36,200	5,468	4,644	5,468
36,200	36,250	5,480	4,651	5,480
36,250	36,300	5,493	4,659	5,493
36,300	36,350	5,505	4,666	5,505
36,350	36,400	5,518	4,674	5,518
36,400	36,450	5,530	4,681	5,530
36,450	36,500	5,543	4,689	5,543
36,500	36,550	5,555	4,696	5,555
36,550	36,600	5,568	4,704	5,568
36,600	36,650	5,580	4,711	5,580
36,650	36,700	5,593	4,719	5,593
36,700	36,750	5,605	4,726	5,605
36,750	36,800	5,618	4,734	5,618
36,800	36,850	5,630	4,741	5,630
36,850	36,900	5,643	4,749	5,643
36,900	36,950	5,655	4,756	5,655
36,950	37,000	5,668	4,764	5,668
37,000				
37,000	37,050	5,680	4,771	5,680
37,050	37,100	5,693	4,779	5,693
37,100	37,150	5,705	4,786	5,705
37,150	37,200	5,718	4,794	5,718
37,200	37,250	5,730	4,801	5,730
37,250	37,300	5,743	4,809	5,743
37,300	37,350	5,755	4,816	5,755
37,350	37,400	5,768	4,824	5,768
37,400	37,450	5,780	4,831	5,780
37,450	37,500	5,793	4,839	5,793
37,500	37,550	5,805	4,846	5,805
37,550	37,600	5,818	4,854	5,818
37,600	37,650	5,830	4,861	5,830
37,650	37,700	5,843	4,869	5,843
37,700	37,750	5,855	4,876	5,855
37,750	37,800	5,868	4,884	5,868
37,800	37,850	5,880	4,891	5,880
37,850	37,900	5,893	4,899	5,893
37,900	37,950	5,905	4,906	5,905
37,950	38,000	5,918	4,914	5,918

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
38,000				
38,000	38,050	5,930	4,921	5,930
38,050	38,100	5,943	4,929	5,943
38,100	38,150	5,955	4,936	5,955
38,150	38,200	5,968	4,944	5,968
38,200	38,250	5,980	4,951	5,980
38,250	38,300	5,993	4,959	5,993
38,300	38,350	6,005	4,966	6,005
38,350	38,400	6,018	4,974	6,018
38,400	38,450	6,030	4,981	6,030
38,450	38,500	6,043	4,989	6,043
38,500	38,550	6,055	4,996	6,055
38,550	38,600	6,068	5,004	6,068
38,600	38,650	6,080	5,011	6,080
38,650	38,700	6,093	5,019	6,093
38,700	38,750	6,105	5,026	6,105
38,750	38,800	6,118	5,034	6,118
38,800	38,850	6,130	5,041	6,130
38,850	38,900	6,143	5,049	6,143
38,900	38,950	6,155	5,056	6,155
38,950	39,000	6,168	5,064	6,168
39,000				
39,000	39,050	6,180	5,071	6,180
39,050	39,100	6,193	5,079	6,193
39,100	39,150	6,205	5,086	6,205
39,150	39,200	6,218	5,094	6,218
39,200	39,250	6,230	5,101	6,230
39,250	39,300	6,243	5,109	6,243
39,300	39,350	6,255	5,116	6,255
39,350	39,400	6,268	5,124	6,268
39,400	39,450	6,280	5,131	6,280
39,450	39,500	6,293	5,139	6,293
39,500	39,550	6,305	5,146	6,305
39,550	39,600	6,318	5,154	6,318
39,600	39,650	6,330	5,161	6,330
39,650	39,700	6,343	5,169	6,343
39,700	39,750	6,355	5,176	6,355
39,750	39,800	6,368	5,184	6,368
39,800	39,850	6,380	5,191	6,380
39,850	39,900	6,393	5,199	6,393
39,900	39,950	6,405	5,206	6,405
39,950	40,000	6,418	5,214	6,418
40,000				
40,000	40,050	6,430	5,221	6,430
40,050	40,100	6,443	5,229	6,443
40,100	40,150	6,455	5,236	6,455
40,150	40,200	6,468	5,244	6,468
40,200	40,250	6,480	5,251	6,480
40,250	40,300	6,493	5,259	6,493
40,300	40,350	6,505	5,266	6,505
40,350	40,400	6,518	5,274	6,518
40,400	40,450	6,530	5,281	6,530
40,450	40,500	6,543	5,289	6,543
40,500	40,550	6,555	5,296	6,555
40,550	40,600	6,568	5,304	6,568
40,600	40,650	6,580	5,311	6,580
40,650	40,700	6,593	5,319	6,593
40,700	40,750	6,605	5,326	6,605
40,750	40,800	6,618	5,334	6,618
40,800	40,850	6,630	5,341	6,630
40,850	40,900	6,643	5,349	6,643
40,900	40,950	6,655	5,356	6,655
40,950	41,000	6,668	5,364	6,668

(Continued on page 39)

If Form 1040NR, line 40, is —		And you are —			If Form 1040NR, line 40, is —		And you are —			If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —					Your tax is —					Your tax is —				
41,000					44,000					47,000				
41,000	41,050	6,680	5,371	6,680	44,000	44,050	7,430	5,821	7,430	47,000	47,050	8,180	6,271	8,180
41,050	41,100	6,693	5,379	6,693	44,050	44,100	7,443	5,829	7,443	47,050	47,100	8,193	6,279	8,193
41,100	41,150	6,705	5,386	6,705	44,100	44,150	7,455	5,836	7,455	47,100	47,150	8,205	6,286	8,205
41,150	41,200	6,718	5,394	6,718	44,150	44,200	7,468	5,844	7,468	47,150	47,200	8,218	6,294	8,218
41,200	41,250	6,730	5,401	6,730	44,200	44,250	7,480	5,851	7,480	47,200	47,250	8,230	6,301	8,230
41,250	41,300	6,743	5,409	6,743	44,250	44,300	7,493	5,859	7,493	47,250	47,300	8,243	6,309	8,243
41,300	41,350	6,755	5,416	6,755	44,300	44,350	7,505	5,866	7,505	47,300	47,350	8,255	6,316	8,255
41,350	41,400	6,768	5,424	6,768	44,350	44,400	7,518	5,874	7,518	47,350	47,400	8,268	6,324	8,268
41,400	41,450	6,780	5,431	6,780	44,400	44,450	7,530	5,881	7,530	47,400	47,450	8,280	6,331	8,280
41,450	41,500	6,793	5,439	6,793	44,450	44,500	7,543	5,889	7,543	47,450	47,500	8,293	6,339	8,293
41,500	41,550	6,805	5,446	6,805	44,500	44,550	7,555	5,896	7,555	47,500	47,550	8,305	6,346	8,305
41,550	41,600	6,818	5,454	6,818	44,550	44,600	7,568	5,904	7,568	47,550	47,600	8,318	6,354	8,318
41,600	41,650	6,830	5,461	6,830	44,600	44,650	7,580	5,911	7,580	47,600	47,650	8,330	6,361	8,330
41,650	41,700	6,843	5,469	6,843	44,650	44,700	7,593	5,919	7,593	47,650	47,700	8,343	6,369	8,343
41,700	41,750	6,855	5,476	6,855	44,700	44,750	7,605	5,926	7,605	47,700	47,750	8,355	6,376	8,355
41,750	41,800	6,868	5,484	6,868	44,750	44,800	7,618	5,934	7,618	47,750	47,800	8,368	6,384	8,368
41,800	41,850	6,880	5,491	6,880	44,800	44,850	7,630	5,941	7,630	47,800	47,850	8,380	6,391	8,380
41,850	41,900	6,893	5,499	6,893	44,850	44,900	7,643	5,949	7,643	47,850	47,900	8,393	6,399	8,393
41,900	41,950	6,905	5,506	6,905	44,900	44,950	7,655	5,956	7,655	47,900	47,950	8,405	6,406	8,405
41,950	42,000	6,918	5,514	6,918	44,950	45,000	7,668	5,964	7,668	47,950	48,000	8,418	6,414	8,418
42,000					45,000					48,000				
42,000	42,050	6,930	5,521	6,930	45,000	45,050	7,680	5,971	7,680	48,000	48,050	8,430	6,421	8,430
42,050	42,100	6,943	5,529	6,943	45,050	45,100	7,693	5,979	7,693	48,050	48,100	8,443	6,429	8,443
42,100	42,150	6,955	5,536	6,955	45,100	45,150	7,705	5,986	7,705	48,100	48,150	8,455	6,436	8,455
42,150	42,200	6,968	5,544	6,968	45,150	45,200	7,718	5,994	7,718	48,150	48,200	8,468	6,444	8,468
42,200	42,250	6,980	5,551	6,980	45,200	45,250	7,730	6,001	7,730	48,200	48,250	8,480	6,451	8,480
42,250	42,300	6,993	5,559	6,993	45,250	45,300	7,743	6,009	7,743	48,250	48,300	8,493	6,459	8,493
42,300	42,350	7,005	5,566	7,005	45,300	45,350	7,755	6,016	7,755	48,300	48,350	8,505	6,466	8,505
42,350	42,400	7,018	5,574	7,018	45,350	45,400	7,768	6,024	7,768	48,350	48,400	8,518	6,474	8,518
42,400	42,450	7,030	5,581	7,030	45,400	45,450	7,780	6,031	7,780	48,400	48,450	8,530	6,481	8,530
42,450	42,500	7,043	5,589	7,043	45,450	45,500	7,793	6,039	7,793	48,450	48,500	8,543	6,489	8,543
42,500	42,550	7,055	5,596	7,055	45,500	45,550	7,805	6,046	7,805	48,500	48,550	8,555	6,496	8,555
42,550	42,600	7,068	5,604	7,068	45,550	45,600	7,818	6,054	7,818	48,550	48,600	8,568	6,504	8,568
42,600	42,650	7,080	5,611	7,080	45,600	45,650	7,830	6,061	7,830	48,600	48,650	8,580	6,511	8,580
42,650	42,700	7,093	5,619	7,093	45,650	45,700	7,843	6,069	7,843	48,650	48,700	8,593	6,519	8,593
42,700	42,750	7,105	5,626	7,105	45,700	45,750	7,855	6,076	7,855	48,700	48,750	8,605	6,526	8,605
42,750	42,800	7,118	5,634	7,118	45,750	45,800	7,868	6,084	7,868	48,750	48,800	8,618	6,534	8,618
42,800	42,850	7,130	5,641	7,130	45,800	45,850	7,880	6,091	7,880	48,800	48,850	8,630	6,541	8,630
42,850	42,900	7,143	5,649	7,143	45,850	45,900	7,893	6,099	7,893	48,850	48,900	8,643	6,549	8,643
42,900	42,950	7,155	5,656	7,155	45,900	45,950	7,905	6,106	7,905	48,900	48,950	8,655	6,556	8,655
42,950	43,000	7,168	5,664	7,168	45,950	46,000	7,918	6,114	7,918	48,950	49,000	8,668	6,564	8,668
43,000					46,000					49,000				
43,000	43,050	7,180	5,671	7,180	46,000	46,050	7,930	6,121	7,930	49,000	49,050	8,680	6,571	8,680
43,050	43,100	7,193	5,679	7,193	46,050	46,100	7,943	6,129	7,943	49,050	49,100	8,693	6,579	8,693
43,100	43,150	7,205	5,686	7,205	46,100	46,150	7,955	6,136	7,955	49,100	49,150	8,705	6,586	8,705
43,150	43,200	7,218	5,694	7,218	46,150	46,200	7,968	6,144	7,968	49,150	49,200	8,718	6,594	8,718
43,200	43,250	7,230	5,701	7,230	46,200	46,250	7,980	6,151	7,980	49,200	49,250	8,730	6,601	8,730
43,250	43,300	7,243	5,709	7,243	46,250	46,300	7,993	6,159	7,993	49,250	49,300	8,743	6,609	8,743
43,300	43,350	7,255	5,716	7,255	46,300	46,350	8,005	6,166	8,005	49,300	49,350	8,755	6,616	8,755
43,350	43,400	7,268	5,724	7,268	46,350	46,400	8,018	6,174	8,018	49,350	49,400	8,768	6,624	8,768
43,400	43,450	7,280	5,731	7,280	46,400	46,450	8,030	6,181	8,030	49,400	49,450	8,780	6,631	8,780
43,450	43,500	7,293	5,739	7,293	46,450	46,500	8,043	6,189	8,043	49,450	49,500	8,793	6,639	8,793
43,500	43,550	7,305	5,746	7,305	46,500	46,550	8,055	6,196	8,055	49,500	49,550	8,805	6,646	8,805
43,550	43,600	7,318	5,754	7,318	46,550	46,600	8,068	6,204	8,068	49,550	49,600	8,818	6,654	8,818
43,600	43,650	7,330	5,761	7,330	46,600	46,650	8,080	6,211	8,080	49,600	49,650	8,830	6,661	8,830
43,650	43,700	7,343	5,769	7,343	46,650	46,700	8,093	6,219	8,093	49,650	49,700	8,843	6,669	8,843
43,700	43,750	7,355	5,776	7,355	46,700	46,750	8,105	6,226	8,105	49,700	49,750	8,855	6,676	8,855
43,750	43,800	7,368	5,784	7,368	46,750	46,800	8,118	6,234	8,118	49,750	49,800	8,868	6,684	8,868
43,800	43,850	7,380	5,791	7,380	46,800	46,850	8,130	6,241	8,130	49,800	49,850	8,880	6,691	8,880
43,850	43,900	7,393	5,799	7,393	46,850	46,900	8,143	6,249	8,143	49,850	49,900	8,893	6,699	8,893
43,900	43,950	7,405	5,806	7,405	46,900	46,950	8,155	6,256	8,155	49,900	49,950	8,905	6,706	8,905
43,950	44,000	7,418	5,814	7,418	46,950	47,000	8,168	6,264	8,168	49,950	50,000	8,918	6,714	8,918

(Continued on page 40)

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
50,000				
50,000	50,050	8,930	6,721	8,930
50,050	50,100	8,943	6,729	8,943
50,100	50,150	8,955	6,736	8,955
50,150	50,200	8,968	6,744	8,968
50,200	50,250	8,980	6,751	8,980
50,250	50,300	8,993	6,759	8,993
50,300	50,350	9,005	6,766	9,005
50,350	50,400	9,018	6,774	9,018
50,400	50,450	9,030	6,781	9,030
50,450	50,500	9,043	6,789	9,043
50,500	50,550	9,055	6,796	9,055
50,550	50,600	9,068	6,804	9,068
50,600	50,650	9,080	6,811	9,080
50,650	50,700	9,093	6,819	9,093
50,700	50,750	9,105	6,826	9,105
50,750	50,800	9,118	6,834	9,118
50,800	50,850	9,130	6,841	9,130
50,850	50,900	9,143	6,849	9,143
50,900	50,950	9,155	6,856	9,155
50,950	51,000	9,168	6,864	9,168
51,000				
51,000	51,050	9,180	6,871	9,180
51,050	51,100	9,193	6,879	9,193
51,100	51,150	9,205	6,886	9,205
51,150	51,200	9,218	6,894	9,218
51,200	51,250	9,230	6,901	9,230
51,250	51,300	9,243	6,909	9,243
51,300	51,350	9,255	6,916	9,255
51,350	51,400	9,268	6,924	9,268
51,400	51,450	9,280	6,931	9,280
51,450	51,500	9,293	6,939	9,293
51,500	51,550	9,305	6,946	9,305
51,550	51,600	9,318	6,954	9,318
51,600	51,650	9,330	6,961	9,330
51,650	51,700	9,343	6,969	9,343
51,700	51,750	9,355	6,976	9,355
51,750	51,800	9,368	6,984	9,368
51,800	51,850	9,380	6,991	9,380
51,850	51,900	9,393	6,999	9,393
51,900	51,950	9,405	7,006	9,405
51,950	52,000	9,418	7,014	9,418
52,000				
52,000	52,050	9,430	7,021	9,430
52,050	52,100	9,443	7,029	9,443
52,100	52,150	9,455	7,036	9,455
52,150	52,200	9,468	7,044	9,468
52,200	52,250	9,480	7,051	9,480
52,250	52,300	9,493	7,059	9,493
52,300	52,350	9,505	7,066	9,505
52,350	52,400	9,518	7,074	9,518
52,400	52,450	9,530	7,081	9,530
52,450	52,500	9,543	7,089	9,543
52,500	52,550	9,555	7,096	9,555
52,550	52,600	9,568	7,104	9,568
52,600	52,650	9,580	7,111	9,580
52,650	52,700	9,593	7,119	9,593
52,700	52,750	9,605	7,126	9,605
52,750	52,800	9,618	7,134	9,618
52,800	52,850	9,630	7,141	9,630
52,850	52,900	9,643	7,149	9,643
52,900	52,950	9,655	7,156	9,655
52,950	53,000	9,668	7,164	9,668

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
53,000				
53,000	53,050	9,680	7,171	9,680
53,050	53,100	9,693	7,179	9,693
53,100	53,150	9,705	7,186	9,705
53,150	53,200	9,718	7,194	9,718
53,200	53,250	9,730	7,201	9,730
53,250	53,300	9,743	7,209	9,743
53,300	53,350	9,755	7,216	9,755
53,350	53,400	9,768	7,224	9,768
53,400	53,450	9,780	7,231	9,780
53,450	53,500	9,793	7,239	9,793
53,500	53,550	9,805	7,246	9,805
53,550	53,600	9,818	7,254	9,818
53,600	53,650	9,830	7,261	9,830
53,650	53,700	9,843	7,269	9,843
53,700	53,750	9,855	7,276	9,855
53,750	53,800	9,868	7,284	9,868
53,800	53,850	9,880	7,291	9,880
53,850	53,900	9,893	7,299	9,893
53,900	53,950	9,905	7,306	9,905
53,950	54,000	9,918	7,314	9,918
54,000				
54,000	54,050	9,930	7,321	9,930
54,050	54,100	9,943	7,329	9,943
54,100	54,150	9,955	7,336	9,955
54,150	54,200	9,968	7,344	9,968
54,200	54,250	9,980	7,351	9,980
54,250	54,300	9,993	7,359	9,993
54,300	54,350	10,005	7,366	10,005
54,350	54,400	10,018	7,374	10,018
54,400	54,450	10,030	7,381	10,030
54,450	54,500	10,043	7,389	10,043
54,500	54,550	10,055	7,396	10,055
54,550	54,600	10,068	7,404	10,068
54,600	54,650	10,080	7,411	10,080
54,650	54,700	10,093	7,419	10,093
54,700	54,750	10,105	7,426	10,105
54,750	54,800	10,118	7,434	10,118
54,800	54,850	10,130	7,441	10,130
54,850	54,900	10,143	7,449	10,143
54,900	54,950	10,155	7,456	10,155
54,950	55,000	10,168	7,464	10,168
55,000				
55,000	55,050	10,180	7,471	10,180
55,050	55,100	10,193	7,479	10,193
55,100	55,150	10,205	7,486	10,205
55,150	55,200	10,218	7,494	10,218
55,200	55,250	10,230	7,501	10,230
55,250	55,300	10,243	7,509	10,243
55,300	55,350	10,255	7,516	10,255
55,350	55,400	10,268	7,524	10,268
55,400	55,450	10,280	7,531	10,280
55,450	55,500	10,293	7,539	10,293
55,500	55,550	10,305	7,546	10,305
55,550	55,600	10,318	7,554	10,318
55,600	55,650	10,330	7,561	10,330
55,650	55,700	10,343	7,569	10,343
55,700	55,750	10,355	7,576	10,355
55,750	55,800	10,368	7,584	10,368
55,800	55,850	10,380	7,591	10,380
55,850	55,900	10,393	7,599	10,393
55,900	55,950	10,405	7,606	10,405
55,950	56,000	10,418	7,614	10,418

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
56,000				
56,000	56,050	10,430	7,621	10,430
56,050	56,100	10,443	7,629	10,443
56,100	56,150	10,455	7,636	10,455
56,150	56,200	10,468	7,644	10,468
56,200	56,250	10,480	7,651	10,480
56,250	56,300	10,493	7,659	10,493
56,300	56,350	10,505	7,666	10,505
56,350	56,400	10,518	7,674	10,518
56,400	56,450	10,530	7,681	10,530
56,450	56,500	10,543	7,689	10,543
56,500	56,550	10,555	7,696	10,555
56,550	56,600	10,568	7,704	10,568
56,600	56,650	10,580	7,711	10,580
56,650	56,700	10,593	7,719	10,593
56,700	56,750	10,605	7,726	10,605
56,750	56,800	10,618	7,734	10,618
56,800	56,850	10,630	7,741	10,630
56,850	56,900	10,643	7,749	10,643
56,900	56,950	10,655	7,756	10,655
56,950	57,000	10,668	7,764	10,668
57,000				
57,000	57,050	10,680	7,771	10,680
57,050	57,100	10,693	7,779	10,693
57,100	57,150	10,705	7,786	10,705
57,150	57,200	10,718	7,794	10,718
57,200	57,250	10,730	7,801	10,730
57,250	57,300	10,743	7,809	10,743
57,300	57,350	10,755	7,816	10,755
57,350	57,400	10,768	7,824	10,768
57,400	57,450	10,780	7,831	10,780
57,450	57,500	10,793	7,839	10,793
57,500	57,550	10,805	7,846	10,805
57,550	57,600	10,818	7,854	10,818
57,600	57,650	10,830	7,861	10,830
57,650	57,700	10,843	7,869	10,843
57,700	57,750	10,855	7,876	10,855
57,750	57,800	10,868	7,884	10,868
57,800	57,850	10,880	7,891	10,880
57,850	57,900	10,893	7,899	10,893
57,900	57,950	10,905	7,906	10,905
57,950	58,000	10,918	7,914	10,918
58,000				
58,000	58,050	10,930	7,921	10,930
58,050	58,100	10,943	7,929	10,943
58,100	58,150	10,955	7,936	10,955
58,150	58,200	10,968	7,944	10,968
58,200	58,250	10,980	7,951	10,980
58,250	58,300	10,993	7,959	10,993
58,300	58,350	11,005	7,966	11,005
58,350	58,400	11,018	7,974	11,018
58,400	58,450	11,030	7,981	11,030
58,450	58,500	11,043	7,989	11,043
58,500	58,550	11,055	7,996	11,055
58,550	58,600	11,068	8,004	11,068
58,600	58,650	11,080	8,011	11,080
58,650	58,700	11,093	8,019	11,093
58,700	58,750	11,105	8,026	11,105
58,750	58,800	11,118	8,034	11,118
58,800	58,850	11,130	8,041	11,130
58,850	58,900	11,143	8,049	11,143
58,900	58,950	11,155	8,056	11,155
58,950	59,000	11,168	8,064	11,168

(Continued on page 41)

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
59,000				
59,000	59,050	11,180	8,071	11,180
59,050	59,100	11,193	8,079	11,193
59,100	59,150	11,205	8,086	11,205
59,150	59,200	11,218	8,094	11,218
59,200	59,250	11,230	8,101	11,230
59,250	59,300	11,243	8,109	11,243
59,300	59,350	11,255	8,116	11,255
59,350	59,400	11,268	8,124	11,268
59,400	59,450	11,280	8,131	11,280
59,450	59,500	11,293	8,139	11,293
59,500	59,550	11,305	8,146	11,305
59,550	59,600	11,318	8,154	11,318
59,600	59,650	11,330	8,161	11,330
59,650	59,700	11,343	8,169	11,343
59,700	59,750	11,355	8,176	11,355
59,750	59,800	11,368	8,184	11,368
59,800	59,850	11,380	8,191	11,380
59,850	59,900	11,393	8,199	11,393
59,900	59,950	11,405	8,206	11,405
59,950	60,000	11,418	8,214	11,418
60,000				
60,000	60,050	11,430	8,221	11,430
60,050	60,100	11,443	8,229	11,443
60,100	60,150	11,455	8,236	11,455
60,150	60,200	11,468	8,244	11,468
60,200	60,250	11,480	8,251	11,480
60,250	60,300	11,493	8,259	11,493
60,300	60,350	11,505	8,266	11,505
60,350	60,400	11,518	8,274	11,518
60,400	60,450	11,530	8,281	11,530
60,450	60,500	11,543	8,289	11,543
60,500	60,550	11,555	8,296	11,555
60,550	60,600	11,568	8,304	11,568
60,600	60,650	11,580	8,311	11,580
60,650	60,700	11,593	8,319	11,593
60,700	60,750	11,605	8,326	11,605
60,750	60,800	11,618	8,334	11,618
60,800	60,850	11,630	8,341	11,630
60,850	60,900	11,643	8,349	11,643
60,900	60,950	11,655	8,356	11,655
60,950	61,000	11,668	8,364	11,668
61,000				
61,000	61,050	11,680	8,371	11,680
61,050	61,100	11,693	8,379	11,693
61,100	61,150	11,705	8,386	11,705
61,150	61,200	11,718	8,394	11,718
61,200	61,250	11,730	8,401	11,730
61,250	61,300	11,743	8,409	11,743
61,300	61,350	11,755	8,416	11,755
61,350	61,400	11,768	8,424	11,768
61,400	61,450	11,780	8,431	11,780
61,450	61,500	11,793	8,439	11,793
61,500	61,550	11,805	8,446	11,805
61,550	61,600	11,818	8,454	11,818
61,600	61,650	11,830	8,461	11,830
61,650	61,700	11,843	8,469	11,843
61,700	61,750	11,855	8,476	11,855
61,750	61,800	11,868	8,484	11,868
61,800	61,850	11,880	8,491	11,880
61,850	61,900	11,893	8,499	11,893
61,900	61,950	11,905	8,506	11,905
61,950	62,000	11,918	8,514	11,918

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
62,000				
62,000	62,050	11,930	8,521	11,930
62,050	62,100	11,943	8,529	11,943
62,100	62,150	11,955	8,536	11,955
62,150	62,200	11,968	8,544	11,968
62,200	62,250	11,980	8,551	11,980
62,250	62,300	11,993	8,559	11,993
62,300	62,350	12,005	8,566	12,005
62,350	62,400	12,018	8,574	12,018
62,400	62,450	12,030	8,581	12,030
62,450	62,500	12,043	8,589	12,043
62,500	62,550	12,055	8,596	12,055
62,550	62,600	12,068	8,604	12,068
62,600	62,650	12,080	8,611	12,080
62,650	62,700	12,093	8,619	12,093
62,700	62,750	12,105	8,626	12,105
62,750	62,800	12,118	8,634	12,118
62,800	62,850	12,130	8,641	12,130
62,850	62,900	12,143	8,649	12,143
62,900	62,950	12,155	8,656	12,155
62,950	63,000	12,168	8,664	12,168
63,000				
63,000	63,050	12,180	8,671	12,180
63,050	63,100	12,193	8,679	12,193
63,100	63,150	12,205	8,686	12,205
63,150	63,200	12,218	8,694	12,218
63,200	63,250	12,230	8,701	12,230
63,250	63,300	12,243	8,709	12,243
63,300	63,350	12,255	8,716	12,255
63,350	63,400	12,268	8,724	12,268
63,400	63,450	12,280	8,731	12,280
63,450	63,500	12,293	8,739	12,293
63,500	63,550	12,305	8,746	12,305
63,550	63,600	12,318	8,754	12,318
63,600	63,650	12,330	8,761	12,330
63,650	63,700	12,343	8,769	12,343
63,700	63,750	12,355	8,779	12,355
63,750	63,800	12,368	8,791	12,368
63,800	63,850	12,380	8,804	12,380
63,850	63,900	12,393	8,816	12,393
63,900	63,950	12,405	8,829	12,405
63,950	64,000	12,418	8,841	12,418
64,000				
64,000	64,050	12,430	8,854	12,430
64,050	64,100	12,443	8,866	12,443
64,100	64,150	12,455	8,879	12,455
64,150	64,200	12,468	8,891	12,468
64,200	64,250	12,480	8,904	12,480
64,250	64,300	12,493	8,916	12,493
64,300	64,350	12,505	8,929	12,507
64,350	64,400	12,518	8,941	12,521
64,400	64,450	12,530	8,954	12,535
64,450	64,500	12,543	8,966	12,549
64,500	64,550	12,555	8,979	12,563
64,550	64,600	12,568	8,991	12,577
64,600	64,650	12,580	9,004	12,591
64,650	64,700	12,593	9,016	12,605
64,700	64,750	12,605	9,029	12,619
64,750	64,800	12,618	9,041	12,633
64,800	64,850	12,630	9,054	12,647
64,850	64,900	12,643	9,066	12,661
64,900	64,950	12,655	9,079	12,675
64,950	65,000	12,668	9,091	12,689

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
65,000				
65,000	65,050	12,680	9,104	12,703
65,050	65,100	12,693	9,116	12,717
65,100	65,150	12,705	9,129	12,731
65,150	65,200	12,718	9,141	12,745
65,200	65,250	12,730	9,154	12,759
65,250	65,300	12,743	9,166	12,773
65,300	65,350	12,755	9,179	12,787
65,350	65,400	12,768	9,191	12,801
65,400	65,450	12,780	9,204	12,815
65,450	65,500	12,793	9,216	12,829
65,500	65,550	12,805	9,229	12,843
65,550	65,600	12,818	9,241	12,857
65,600	65,650	12,830	9,254	12,871
65,650	65,700	12,843	9,266	12,885
65,700	65,750	12,855	9,279	12,899
65,750	65,800	12,868	9,291	12,913
65,800	65,850	12,880	9,304	12,927
65,850	65,900	12,893	9,316	12,941
65,900	65,950	12,905	9,329	12,955
65,950	66,000	12,918	9,341	12,969
66,000				
66,000	66,050	12,930	9,354	12,983
66,050	66,100	12,943	9,366	12,997
66,100	66,150	12,955	9,379	13,011
66,150	66,200	12,968	9,391	13,025
66,200	66,250	12,980	9,404	13,039
66,250	66,300	12,993	9,416	13,053
66,300	66,350	13,005	9,429	13,067
66,350	66,400	13,018	9,441	13,081
66,400	66,450	13,030	9,454	13,095
66,450	66,500	13,043	9,466	13,109
66,500	66,550	13,055	9,479	13,123
66,550	66,600	13,068	9,491	13,137
66,600	66,650	13,080	9,504	13,151
66,650	66,700	13,093	9,516	13,165
66,700	66,750	13,105	9,529	13,179
66,750	66,800	13,118	9,541	13,193
66,800	66,850	13,130	9,554	13,207
66,850	66,900	13,143	9,566	13,221
66,900	66,950	13,155	9,579	13,235
66,950	67,000	13,168	9,591	13,249
67,000				
67,000	67,050	13,180	9,604	13,263
67,050	67,100	13,193	9,616	13,277
67,100	67,150	13,205	9,629	13,291
67,150	67,200	13,218	9,641	13,305
67,200	67,250	13,230	9,654	13,319
67,250	67,300	13,243	9,666	13,333
67,300	67,350	13,255	9,679	13,347
67,350	67,400	13,268	9,691	13,361
67,400	67,450	13,280	9,704	13,375
67,450	67,500	13,293	9,716	13,389
67,500	67,550	13,305	9,729	13,403
67,550	67,600	13,318	9,741	13,417
67,600	67,650	13,330	9,754	13,431
67,650	67,700	13,343	9,766	13,445
67,700	67,750	13,355	9,779	13,459
67,750	67,800	13,368	9,791	13,473
67,800	67,850	13,380	9,804	13,487
67,850	67,900	13,393	9,816	13,501
67,900	67,950	13,405	9,829	13,515
67,950	68,000	13,418	9,841	13,529

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
68,000				
68,000	68,050	13,430	9,854	13,543
68,050	68,100	13,443	9,866	13,557
68,100	68,150	13,455	9,879	13,571
68,150	68,200	13,468	9,891	13,585
68,200	68,250	13,480	9,904	13,599
68,250	68,300	13,493	9,916	13,613
68,300	68,350	13,505	9,929	13,627
68,350	68,400	13,518	9,941	13,641
68,400	68,450	13,530	9,954	13,655
68,450	68,500	13,543	9,966	13,669
68,500	68,550	13,555	9,979	13,683
68,550	68,600	13,568	9,991	13,697
68,600	68,650	13,580	10,004	13,711
68,650	68,700	13,593	10,016	13,725
68,700	68,750	13,605	10,029	13,739
68,750	68,800	13,618	10,041	13,753
68,800	68,850	13,630	10,054	13,767
68,850	68,900	13,643	10,066	13,781
68,900	68,950	13,655	10,079	13,795
68,950	69,000	13,668	10,091	13,809
69,000				
69,000	69,050	13,680	10,104	13,823
69,050	69,100	13,693	10,116	13,837
69,100	69,150	13,705	10,129	13,851
69,150	69,200	13,718	10,141	13,865
69,200	69,250	13,730	10,154	13,879
69,250	69,300	13,743	10,166	13,893
69,300	69,350	13,755	10,179	13,907
69,350	69,400	13,768	10,191	13,921
69,400	69,450	13,780	10,204	13,935
69,450	69,500	13,793	10,216	13,949
69,500	69,550	13,805	10,229	13,963
69,550	69,600	13,818	10,241	13,977
69,600	69,650	13,830	10,254	13,991
69,650	69,700	13,843	10,266	14,005
69,700	69,750	13,855	10,279	14,019
69,750	69,800	13,868	10,291	14,033
69,800	69,850	13,880	10,304	14,047
69,850	69,900	13,893	10,316	14,061
69,900	69,950	13,905	10,329	14,075
69,950	70,000	13,918	10,341	14,089
70,000				
70,000	70,050	13,930	10,354	14,103
70,050	70,100	13,943	10,366	14,117
70,100	70,150	13,955	10,379	14,131
70,150	70,200	13,968	10,391	14,145
70,200	70,250	13,980	10,404	14,159
70,250	70,300	13,993	10,416	14,173
70,300	70,350	14,005	10,429	14,187
70,350	70,400	14,018	10,441	14,201
70,400	70,450	14,030	10,454	14,215
70,450	70,500	14,043	10,466	14,229
70,500	70,550	14,055	10,479	14,243
70,550	70,600	14,068	10,491	14,257
70,600	70,650	14,080	10,504	14,271
70,650	70,700	14,093	10,516	14,285
70,700	70,750	14,105	10,529	14,299
70,750	70,800	14,118	10,541	14,313
70,800	70,850	14,130	10,554	14,327
70,850	70,900	14,143	10,566	14,341
70,900	70,950	14,155	10,579	14,355
70,950	71,000	14,168	10,591	14,369

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
71,000				
71,000	71,050	14,180	10,604	14,383
71,050	71,100	14,193	10,616	14,397
71,100	71,150	14,205	10,629	14,411
71,150	71,200	14,218	10,641	14,425
71,200	71,250	14,230	10,654	14,439
71,250	71,300	14,243	10,666	14,453
71,300	71,350	14,255	10,679	14,467
71,350	71,400	14,268	10,691	14,481
71,400	71,450	14,280	10,704	14,495
71,450	71,500	14,293	10,716	14,509
71,500	71,550	14,305	10,729	14,523
71,550	71,600	14,318	10,741	14,537
71,600	71,650	14,330	10,754	14,551
71,650	71,700	14,343	10,766	14,565
71,700	71,750	14,355	10,779	14,579
71,750	71,800	14,368	10,791	14,593
71,800	71,850	14,380	10,804	14,607
71,850	71,900	14,393	10,816	14,621
71,900	71,950	14,405	10,829	14,635
71,950	72,000	14,418	10,841	14,649
72,000				
72,000	72,050	14,430	10,854	14,663
72,050	72,100	14,443	10,866	14,677
72,100	72,150	14,455	10,879	14,691
72,150	72,200	14,468	10,891	14,705
72,200	72,250	14,480	10,904	14,719
72,250	72,300	14,493	10,916	14,733
72,300	72,350	14,505	10,929	14,747
72,350	72,400	14,518	10,941	14,761
72,400	72,450	14,530	10,954	14,775
72,450	72,500	14,543	10,966	14,789
72,500	72,550	14,555	10,979	14,803
72,550	72,600	14,568	10,991	14,817
72,600	72,650	14,580	11,004	14,831
72,650	72,700	14,593	11,016	14,845
72,700	72,750	14,605	11,029	14,859
72,750	72,800	14,618	11,041	14,873
72,800	72,850	14,630	11,054	14,887
72,850	72,900	14,643	11,066	14,901
72,900	72,950	14,655	11,079	14,915
72,950	73,000	14,668	11,091	14,929
73,000				
73,000	73,050	14,680	11,104	14,943
73,050	73,100	14,693	11,116	14,957
73,100	73,150	14,705	11,129	14,971
73,150	73,200	14,718	11,141	14,985
73,200	73,250	14,730	11,154	14,999
73,250	73,300	14,743	11,166	15,013
73,300	73,350	14,755	11,179	15,027
73,350	73,400	14,768	11,191	15,041
73,400	73,450	14,780	11,204	15,055
73,450	73,500	14,793	11,216	15,069
73,500	73,550	14,805	11,229	15,083
73,550	73,600	14,818	11,241	15,097
73,600	73,650	14,830	11,254	15,111
73,650	73,700	14,843	11,266	15,125
73,700	73,750	14,855	11,279	15,139
73,750	73,800	14,868	11,291	15,153
73,800	73,850	14,880	11,304	15,167
73,850	73,900	14,893	11,316	15,181
73,900	73,950	14,905	11,329	15,195
73,950	74,000	14,918	11,341	15,209

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
74,000				
74,000	74,050	14,930	11,354	15,223
74,050	74,100	14,943	11,366	15,237
74,100	74,150	14,955	11,379	15,251
74,150	74,200	14,968	11,391	15,265
74,200	74,250	14,980	11,404	15,279
74,250	74,300	14,993	11,416	15,293
74,300	74,350	15,005	11,429	15,307
74,350	74,400	15,018	11,441	15,321
74,400	74,450	15,030	11,454	15,335
74,450	74,500	15,043	11,466	15,349
74,500	74,550	15,055	11,479	15,363
74,550	74,600	15,068	11,491	15,377
74,600	74,650	15,080	11,504	15,391
74,650	74,700	15,093	11,516	15,405
74,700	74,750	15,105	11,529	15,419
74,750	74,800	15,118	11,541	15,433
74,800	74,850	15,130	11,554	15,447
74,850	74,900	15,143	11,566	15,461
74,900	74,950	15,155	11,579	15,475
74,950	75,000	15,168	11,591	15,489
75,000				
75,000	75,050	15,180	11,604	15,503
75,050	75,100	15,193	11,616	15,517
75,100	75,150	15,205	11,629	15,531
75,150	75,200	15,218	11,641	15,545
75,200	75,250	15,230	11,654	15,559
75,250	75,300	15,243	11,666	15,573
75,300	75,350	15,255	11,679	15,587
75,350	75,400	15,268	11,691	15,601
75,400	75,450	15,280	11,704	15,615
75,450	75,500	15,293	11,716	15,629
75,500	75,550	15,305	11,729	15,643
75,550	75,600	15,318	11,741	15,657
75,600	75,650	15,330	11,754	15,671
75,650	75,700	15,343	11,766	15,685
75,700	75,750	15,355	11,779	15,699
75,750	75,800	15,368	11,791	15,713
75,800	75,850	15,380	11,804	15,727
75,850	75,900	15,393	11,816	15,741
75,900	75,950	15,405	11,829	15,755
75,950	76,000	15,418	11,841	15,769
76,000				
76,000	76,050	15,430	11,854	15,783
76,050	76,100	15,443	11,866	15,797
76,100	76,150	15,455	11,879	15,811
76,150	76,200	15,468	11,891	15,825
76,200	76,250	15,480	11,904	15,839
76,250	76,300	15,493	11,916	15,853
76,300	76,350	15,505	11,929	15,867
76,350	76,400	15,518	11,941	15,881
76,400	76,450	15,530	11,954	15,895
76,450	76,500	15,543	11,966	15,909
76,500	76,550	15,555	11,979	15,923
76,550	76,600	15,568	11,991	15,937
76,600	76,650	15,580	12,004	15,951
76,650	76,700	15,593	12,016	15,965
76,700	76,750	15,605	12,029	15,979
76,750	76,800	15,618	12,041	15,993
76,800	76,850	15,630	12,054	16,007
76,850	76,900	15,643	12,066	16,021
76,900	76,950	15,655	12,079	16,035
76,950	77,000	15,668	12,091	16,049

(Continued on page 43)

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
77,000				
77,000	77,050	15,680	12,104	16,063
77,050	77,100	15,693	12,116	16,077
77,100	77,150	15,706	12,129	16,091
77,150	77,200	15,720	12,141	16,105
77,200	77,250	15,734	12,154	16,119
77,250	77,300	15,748	12,166	16,133
77,300	77,350	15,762	12,179	16,147
77,350	77,400	15,776	12,191	16,161
77,400	77,450	15,790	12,204	16,175
77,450	77,500	15,804	12,216	16,189
77,500	77,550	15,818	12,229	16,203
77,550	77,600	15,832	12,241	16,217
77,600	77,650	15,846	12,254	16,231
77,650	77,700	15,860	12,266	16,245
77,700	77,750	15,874	12,279	16,259
77,750	77,800	15,888	12,291	16,273
77,800	77,850	15,902	12,304	16,287
77,850	77,900	15,916	12,316	16,301
77,900	77,950	15,930	12,329	16,315
77,950	78,000	15,944	12,341	16,329
78,000				
78,000	78,050	15,958	12,354	16,343
78,050	78,100	15,972	12,366	16,357
78,100	78,150	15,986	12,379	16,371
78,150	78,200	16,000	12,391	16,385
78,200	78,250	16,014	12,404	16,399
78,250	78,300	16,028	12,416	16,413
78,300	78,350	16,042	12,429	16,427
78,350	78,400	16,056	12,441	16,441
78,400	78,450	16,070	12,454	16,455
78,450	78,500	16,084	12,466	16,469
78,500	78,550	16,098	12,479	16,483
78,550	78,600	16,112	12,491	16,497
78,600	78,650	16,126	12,504	16,511
78,650	78,700	16,140	12,516	16,525
78,700	78,750	16,154	12,529	16,539
78,750	78,800	16,168	12,541	16,553
78,800	78,850	16,182	12,554	16,567
78,850	78,900	16,196	12,566	16,581
78,900	78,950	16,210	12,579	16,595
78,950	79,000	16,224	12,591	16,609
79,000				
79,000	79,050	16,238	12,604	16,623
79,050	79,100	16,252	12,616	16,637
79,100	79,150	16,266	12,629	16,651
79,150	79,200	16,280	12,641	16,665
79,200	79,250	16,294	12,654	16,679
79,250	79,300	16,308	12,666	16,693
79,300	79,350	16,322	12,679	16,707
79,350	79,400	16,336	12,691	16,721
79,400	79,450	16,350	12,704	16,735
79,450	79,500	16,364	12,716	16,749
79,500	79,550	16,378	12,729	16,763
79,550	79,600	16,392	12,741	16,777
79,600	79,650	16,406	12,754	16,791
79,650	79,700	16,420	12,766	16,805
79,700	79,750	16,434	12,779	16,819
79,750	79,800	16,448	12,791	16,833
79,800	79,850	16,462	12,804	16,847
79,850	79,900	16,476	12,816	16,861
79,900	79,950	16,490	12,829	16,875
79,950	80,000	16,504	12,841	16,889

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
80,000				
80,000	80,050	16,518	12,854	16,903
80,050	80,100	16,532	12,866	16,917
80,100	80,150	16,546	12,879	16,931
80,150	80,200	16,560	12,891	16,945
80,200	80,250	16,574	12,904	16,959
80,250	80,300	16,588	12,916	16,973
80,300	80,350	16,602	12,929	16,987
80,350	80,400	16,616	12,941	17,001
80,400	80,450	16,630	12,954	17,015
80,450	80,500	16,644	12,966	17,029
80,500	80,550	16,658	12,979	17,043
80,550	80,600	16,672	12,991	17,057
80,600	80,650	16,686	13,004	17,071
80,650	80,700	16,700	13,016	17,085
80,700	80,750	16,714	13,029	17,099
80,750	80,800	16,728	13,041	17,113
80,800	80,850	16,742	13,054	17,127
80,850	80,900	16,756	13,066	17,141
80,900	80,950	16,770	13,079	17,155
80,950	81,000	16,784	13,091	17,169
81,000				
81,000	81,050	16,798	13,104	17,183
81,050	81,100	16,812	13,116	17,197
81,100	81,150	16,826	13,129	17,211
81,150	81,200	16,840	13,141	17,225
81,200	81,250	16,854	13,154	17,239
81,250	81,300	16,868	13,166	17,253
81,300	81,350	16,882	13,179	17,267
81,350	81,400	16,896	13,191	17,281
81,400	81,450	16,910	13,204	17,295
81,450	81,500	16,924	13,216	17,309
81,500	81,550	16,938	13,229	17,323
81,550	81,600	16,952	13,241	17,337
81,600	81,650	16,966	13,254	17,351
81,650	81,700	16,980	13,266	17,365
81,700	81,750	16,994	13,279	17,379
81,750	81,800	17,008	13,291	17,393
81,800	81,850	17,022	13,304	17,407
81,850	81,900	17,036	13,316	17,421
81,900	81,950	17,050	13,329	17,435
81,950	82,000	17,064	13,341	17,449
82,000				
82,000	82,050	17,078	13,354	17,463
82,050	82,100	17,092	13,366	17,477
82,100	82,150	17,106	13,379	17,491
82,150	82,200	17,120	13,391	17,505
82,200	82,250	17,134	13,404	17,519
82,250	82,300	17,148	13,416	17,533
82,300	82,350	17,162	13,429	17,547
82,350	82,400	17,176	13,441	17,561
82,400	82,450	17,190	13,454	17,575
82,450	82,500	17,204	13,466	17,589
82,500	82,550	17,218	13,479	17,603
82,550	82,600	17,232	13,491	17,617
82,600	82,650	17,246	13,504	17,631
82,650	82,700	17,260	13,516	17,645
82,700	82,750	17,274	13,529	17,659
82,750	82,800	17,288	13,541	17,673
82,800	82,850	17,302	13,554	17,687
82,850	82,900	17,316	13,566	17,701
82,900	82,950	17,330	13,579	17,715
82,950	83,000	17,344	13,591	17,729

If Form 1040NR, line 40, is —		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
83,000				
83,000	83,050	17,358	13,604	17,743
83,050	83,100	17,372	13,616	17,757
83,100	83,150	17,386	13,629	17,771
83,150	83,200	17,400	13,641	17,785
83,200	83,250	17,414	13,654	17,799
83,250	83,300	17,428	13,666	17,813
83,300	83,350	17,442	13,679	17,827
83,350	83,400	17,456	13,691	17,841
83,400	83,450	17,470	13,704	17,855
83,450	83,500	17,484	13,716	17,869
83,500	83,550	17,498	13,729	17,883
83,550	83,600	17,512	13,741	17,897
83,600	83,650	17,526	13,754	17,911
83,650	83,700	17,540	13,766	17,925
83,700	83,750	17,554	13,779	17,939
83,750	83,800	17,568	13,791	17,953
83,800	83,850	17,582	13,804	17,967
83,850	83,900	17,596	13,816	17,981
83,900	83,950	17,610	13,829	17,995
83,950	84,000	17,624	13,841	18,009
84,000				
84,000	84,050	17,638	13,854	18,023
84,050	84,100	17,652	13,866	18,037
84,100	84,150	17,666	13,879	18,051
84,150	84,200	17,680	13,891	18,065
84,200	84,250	17,694	13,904	18,079
84,250	84,300	17,708	13,916	18,093
84,300	84,350	17,722	13,929	18,107
84,350	84,400	17,736	13,941	18,121
84,400	84,450	17,750	13,954	18,135
84,450	84,500	17,764	13,966	18,149
84,500	84,550	17,778	13,979	18,163
84,550	84,600	17,792	13,991	18,177
84,600	84,650	17,806	14,004	18,191
84,650	84,700	17,820	14,016	18,205
84,700	84,750	17,834	14,029	18,219
84,750	84,800	17,848	14,041	18,233
84,800	84,850	17,862	14,054	18,247
84,850	84,900	17,876	14,066	18,261
84,900	84,950	17,890	14,079	18,275
84,950	85,000	17,904	14,091	18,289
85,000				
85,000	85,050	17,918	14,104	18,303
85,050	85,100	17,932	14,116	18,317
85,100	85,150	17,946	14,129	18,331
85,150	85,200	17,960	14,141	18,345
85,200	85,250	17,974	14,154	18,359
85,250	85,300	17,988	14,166	18,373
85,300	85,350	18,002	14,179	18,387
85,350	85,400	18,016	14,191	18,401
85,400	85,450	18,030	14,204	18,415
85,450	85,500	18,044	14,216	18,429
85,500	85,550	18,058	14,229	18,443
85,550	85,600	18,072	14,241	18,457
85,600	85,650	18,086	14,254	18,471
85,650	85,700	18,100	14,266	18,485
85,700	85,750	18,114	14,279	18,499
85,750	85,800	18,128	14,291	18,513
85,800	85,850	18,142	14,304	18,527
85,850	85,900	18,156	14,316	18,541
85,900	85,950	18,170	14,329	18,555
85,950	86,000	18,184	14,341	18,569

(Continued on page 44)

2007 Tax Table—Continued

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
86,000				
86,000	86,050	18,198	14,354	18,583
86,050	86,100	18,212	14,366	18,597
86,100	86,150	18,226	14,379	18,611
86,150	86,200	18,240	14,391	18,625
86,200	86,250	18,254	14,404	18,639
86,250	86,300	18,268	14,416	18,653
86,300	86,350	18,282	14,429	18,667
86,350	86,400	18,296	14,441	18,681
86,400	86,450	18,310	14,454	18,695
86,450	86,500	18,324	14,466	18,709
86,500	86,550	18,338	14,479	18,723
86,550	86,600	18,352	14,491	18,737
86,600	86,650	18,366	14,504	18,751
86,650	86,700	18,380	14,516	18,765
86,700	86,750	18,394	14,529	18,779
86,750	86,800	18,408	14,541	18,793
86,800	86,850	18,422	14,554	18,807
86,850	86,900	18,436	14,566	18,821
86,900	86,950	18,450	14,579	18,835
86,950	87,000	18,464	14,591	18,849
87,000				
87,000	87,050	18,478	14,604	18,863
87,050	87,100	18,492	14,616	18,877
87,100	87,150	18,506	14,629	18,891
87,150	87,200	18,520	14,641	18,905
87,200	87,250	18,534	14,654	18,919
87,250	87,300	18,548	14,666	18,933
87,300	87,350	18,562	14,679	18,947
87,350	87,400	18,576	14,691	18,961
87,400	87,450	18,590	14,704	18,975
87,450	87,500	18,604	14,716	18,989
87,500	87,550	18,618	14,729	19,003
87,550	87,600	18,632	14,741	19,017
87,600	87,650	18,646	14,754	19,031
87,650	87,700	18,660	14,766	19,045
87,700	87,750	18,674	14,779	19,059
87,750	87,800	18,688	14,791	19,073
87,800	87,850	18,702	14,804	19,087
87,850	87,900	18,716	14,816	19,101
87,900	87,950	18,730	14,829	19,115
87,950	88,000	18,744	14,841	19,129
88,000				
88,000	88,050	18,758	14,854	19,143
88,050	88,100	18,772	14,866	19,157
88,100	88,150	18,786	14,879	19,171
88,150	88,200	18,800	14,891	19,185
88,200	88,250	18,814	14,904	19,199
88,250	88,300	18,828	14,916	19,213
88,300	88,350	18,842	14,929	19,227
88,350	88,400	18,856	14,941	19,241
88,400	88,450	18,870	14,954	19,255
88,450	88,500	18,884	14,966	19,269
88,500	88,550	18,898	14,979	19,283
88,550	88,600	18,912	14,991	19,297
88,600	88,650	18,926	15,004	19,311
88,650	88,700	18,940	15,016	19,325
88,700	88,750	18,954	15,029	19,339
88,750	88,800	18,968	15,041	19,353
88,800	88,850	18,982	15,054	19,367
88,850	88,900	18,996	15,066	19,381
88,900	88,950	19,010	15,079	19,395
88,950	89,000	19,024	15,091	19,409

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
89,000				
89,000	89,050	19,038	15,104	19,423
89,050	89,100	19,052	15,116	19,437
89,100	89,150	19,066	15,129	19,451
89,150	89,200	19,080	15,141	19,465
89,200	89,250	19,094	15,154	19,479
89,250	89,300	19,108	15,166	19,493
89,300	89,350	19,122	15,179	19,507
89,350	89,400	19,136	15,191	19,521
89,400	89,450	19,150	15,204	19,535
89,450	89,500	19,164	15,216	19,549
89,500	89,550	19,178	15,229	19,563
89,550	89,600	19,192	15,241	19,577
89,600	89,650	19,206	15,254	19,591
89,650	89,700	19,220	15,266	19,605
89,700	89,750	19,234	15,279	19,619
89,750	89,800	19,248	15,291	19,633
89,800	89,850	19,262	15,304	19,647
89,850	89,900	19,276	15,316	19,661
89,900	89,950	19,290	15,329	19,675
89,950	90,000	19,304	15,341	19,689
90,000				
90,000	90,050	19,318	15,354	19,703
90,050	90,100	19,332	15,366	19,717
90,100	90,150	19,346	15,379	19,731
90,150	90,200	19,360	15,391	19,745
90,200	90,250	19,374	15,404	19,759
90,250	90,300	19,388	15,416	19,773
90,300	90,350	19,402	15,429	19,787
90,350	90,400	19,416	15,441	19,801
90,400	90,450	19,430	15,454	19,815
90,450	90,500	19,444	15,466	19,829
90,500	90,550	19,458	15,479	19,843
90,550	90,600	19,472	15,491	19,857
90,600	90,650	19,486	15,504	19,871
90,650	90,700	19,500	15,516	19,885
90,700	90,750	19,514	15,529	19,899
90,750	90,800	19,528	15,541	19,913
90,800	90,850	19,542	15,554	19,927
90,850	90,900	19,556	15,566	19,941
90,900	90,950	19,570	15,579	19,955
90,950	91,000	19,584	15,591	19,969
91,000				
91,000	91,050	19,598	15,604	19,983
91,050	91,100	19,612	15,616	19,997
91,100	91,150	19,626	15,629	20,011
91,150	91,200	19,640	15,641	20,025
91,200	91,250	19,654	15,654	20,039
91,250	91,300	19,668	15,666	20,053
91,300	91,350	19,682	15,679	20,067
91,350	91,400	19,696	15,691	20,081
91,400	91,450	19,710	15,704	20,095
91,450	91,500	19,724	15,716	20,109
91,500	91,550	19,738	15,729	20,123
91,550	91,600	19,752	15,741	20,137
91,600	91,650	19,766	15,754	20,151
91,650	91,700	19,780	15,766	20,165
91,700	91,750	19,794	15,779	20,179
91,750	91,800	19,808	15,791	20,193
91,800	91,850	19,822	15,804	20,207
91,850	91,900	19,836	15,816	20,221
91,900	91,950	19,850	15,829	20,235
91,950	92,000	19,864	15,841	20,249

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —				
92,000				
92,000	92,050	19,878	15,854	20,263
92,050	92,100	19,892	15,866	20,277
92,100	92,150	19,906	15,879	20,291
92,150	92,200	19,920	15,891	20,305
92,200	92,250	19,934	15,904	20,319
92,250	92,300	19,948	15,916	20,333
92,300	92,350	19,962	15,929	20,347
92,350	92,400	19,976	15,941	20,361
92,400	92,450	19,990	15,954	20,375
92,450	92,500	20,004	15,966	20,389
92,500	92,550	20,018	15,979	20,403
92,550	92,600	20,032	15,991	20,417
92,600	92,650	20,046	16,004	20,431
92,650	92,700	20,060	16,016	20,445
92,700	92,750	20,074	16,029	20,459
92,750	92,800	20,088	16,041	20,473
92,800	92,850	20,102	16,054	20,487
92,850	92,900	20,116	16,066	20,501
92,900	92,950	20,130	16,079	20,515
92,950	93,000	20,144	16,091	20,529
93,000				
93,000	93,050	20,158	16,104	20,543
93,050	93,100	20,172	16,116	20,557
93,100	93,150	20,186	16,129	20,571
93,150	93,200	20,200	16,141	20,585
93,200	93,250	20,214	16,154	20,599
93,250	93,300	20,228	16,166	20,613
93,300	93,350	20,242	16,179	20,627
93,350	93,400	20,256	16,191	20,641
93,400	93,450	20,270	16,204	20,655
93,450	93,500	20,284	16,216	20,669
93,500	93,550	20,298	16,229	20,683
93,550	93,600	20,312	16,241	20,697
93,600	93,650	20,326	16,254	20,711
93,650	93,700	20,340	16,266	20,725
93,700	93,750	20,354	16,279	20,739
93,750	93,800	20,368	16,291	20,753
93,800	93,850	20,382	16,304	20,767
93,850	93,900	20,396	16,316	20,781
93,900	93,950	20,410	16,329	20,795
93,950	94,000	20,424	16,341	20,809
94,000				
94,000	94,050	20,438	16,354	20,823
94,050	94,100	20,452	16,366	20,837
94,100	94,150	20,466	16,379	20,851
94,150	94,200	20,480	16,391	20,865
94,200	94,250	20,494	16,404	20,879
94,250	94,300	20,508	16,416	20,893
94,300	94,350	20,522	16,429	20,907
94,350	94,400	20,536	16,441	20,921
94,400	94,450	20,550	16,454	20,935
94,450	94,500	20,564	16,466	20,949
94,500	94,550	20,578	16,479	20,963
94,550	94,600	20,592	16,491	20,977
94,600	94,650	20,606	16,504	20,991
94,650	94,700	20,620	16,516	21,005
94,700	94,750	20,634	16,529	21,019
94,750	94,800	20,648	16,541	21,033
94,800	94,850	20,662	16,554	21,047
94,850	94,900	20,676	16,566	21,061
94,900	94,950	20,690	16,579	21,075
94,950	95,000	20,704	16,591	21,089

(Continued on page 45)

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —		Your tax is —		
95,000				
95,000	95,050	20,718	16,604	21,103
95,050	95,100	20,732	16,616	21,117
95,100	95,150	20,746	16,629	21,131
95,150	95,200	20,760	16,641	21,145
95,200	95,250	20,774	16,654	21,159
95,250	95,300	20,788	16,666	21,173
95,300	95,350	20,802	16,679	21,187
95,350	95,400	20,816	16,691	21,201
95,400	95,450	20,830	16,704	21,215
95,450	95,500	20,844	16,716	21,229
95,500	95,550	20,858	16,729	21,243
95,550	95,600	20,872	16,741	21,257
95,600	95,650	20,886	16,754	21,271
95,650	95,700	20,900	16,766	21,285
95,700	95,750	20,914	16,779	21,299
95,750	95,800	20,928	16,791	21,313
95,800	95,850	20,942	16,804	21,327
95,850	95,900	20,956	16,816	21,341
95,900	95,950	20,970	16,829	21,355
95,950	96,000	20,984	16,841	21,369
96,000				
96,000	96,050	20,998	16,854	21,383
96,050	96,100	21,012	16,866	21,397
96,100	96,150	21,026	16,879	21,411
96,150	96,200	21,040	16,891	21,425
96,200	96,250	21,054	16,904	21,439
96,250	96,300	21,068	16,916	21,453
96,300	96,350	21,082	16,929	21,467
96,350	96,400	21,096	16,941	21,481
96,400	96,450	21,110	16,954	21,495
96,450	96,500	21,124	16,966	21,509
96,500	96,550	21,138	16,979	21,523
96,550	96,600	21,152	16,991	21,537
96,600	96,650	21,166	17,004	21,551
96,650	96,700	21,180	17,016	21,565
96,700	96,750	21,194	17,029	21,579
96,750	96,800	21,208	17,041	21,593
96,800	96,850	21,222	17,054	21,607
96,850	96,900	21,236	17,066	21,621
96,900	96,950	21,250	17,079	21,635
96,950	97,000	21,264	17,091	21,649
97,000				
97,000	97,050	21,278	17,104	21,663
97,050	97,100	21,292	17,116	21,677
97,100	97,150	21,306	17,129	21,691
97,150	97,200	21,320	17,141	21,705
97,200	97,250	21,334	17,154	21,719
97,250	97,300	21,348	17,166	21,733
97,300	97,350	21,362	17,179	21,747
97,350	97,400	21,376	17,191	21,761
97,400	97,450	21,390	17,204	21,775
97,450	97,500	21,404	17,216	21,789
97,500	97,550	21,418	17,229	21,803
97,550	97,600	21,432	17,241	21,817
97,600	97,650	21,446	17,254	21,831
97,650	97,700	21,460	17,266	21,845
97,700	97,750	21,474	17,279	21,859
97,750	97,800	21,488	17,291	21,873
97,800	97,850	21,502	17,304	21,887
97,850	97,900	21,516	17,316	21,901
97,900	97,950	21,530	17,329	21,915
97,950	98,000	21,544	17,341	21,932

If Form 1040NR, line 40, is —		And you are —		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is —		Your tax is —		
98,000				
98,000	98,050	21,558	17,354	21,948
98,050	98,100	21,572	17,366	21,965
98,100	98,150	21,586	17,379	21,981
98,150	98,200	21,600	17,391	21,998
98,200	98,250	21,614	17,404	22,014
98,250	98,300	21,628	17,416	22,031
98,300	98,350	21,642	17,429	22,047
98,350	98,400	21,656	17,441	22,064
98,400	98,450	21,670	17,454	22,080
98,450	98,500	21,684	17,466	22,097
98,500	98,550	21,698	17,479	22,113
98,550	98,600	21,712	17,491	22,130
98,600	98,650	21,726	17,504	22,146
98,650	98,700	21,740	17,516	22,163
98,700	98,750	21,754	17,529	22,179
98,750	98,800	21,768	17,541	22,196
98,800	98,850	21,782	17,554	22,212
98,850	98,900	21,796	17,566	22,229
98,900	98,950	21,810	17,579	22,245
98,950	99,000	21,824	17,591	22,262
99,000				
99,000	99,050	21,838	17,604	22,278
99,050	99,100	21,852	17,616	22,295
99,100	99,150	21,866	17,629	22,311
99,150	99,200	21,880	17,641	22,328
99,200	99,250	21,894	17,654	22,344
99,250	99,300	21,908	17,666	22,361
99,300	99,350	21,922	17,679	22,377
99,350	99,400	21,936	17,691	22,394
99,400	99,450	21,950	17,704	22,410
99,450	99,500	21,964	17,716	22,427
99,500	99,550	21,978	17,729	22,443
99,550	99,600	21,992	17,741	22,460
99,600	99,650	22,006	17,754	22,476
99,650	99,700	22,020	17,766	22,493
99,700	99,750	22,034	17,779	22,509
99,750	99,800	22,048	17,791	22,526
99,800	99,850	22,062	17,804	22,542
99,850	99,900	22,076	17,816	22,559
99,900	99,950	22,090	17,829	22,575
99,950	100,000	22,104	17,841	22,592
<div><div>\$100,000 or over — use the Tax Computation Worksheet on page 46</div></div>				

2007 Tax Computation Worksheet—Line 41



See the instructions for line 41 that begin on page 18 to see if you must use the worksheet below to figure your tax.

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

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$160,850	\$	× 28% (.28)	\$	\$ 5,889.25	\$
Over \$160,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 13,931.75	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 20,925.75	\$

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

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$128,500	\$	× 25% (.25)	\$	\$ 7,152.50	\$
Over \$128,500 but not over \$195,850	\$	× 28% (.28)	\$	\$ 11,007.50	\$
Over \$195,850 but not over \$349,700	\$	× 33% (.33)	\$	\$ 20,800.00	\$
Over \$349,700	\$	× 35% (.35)	\$	\$ 27,794.00	\$

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

Taxable income If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$174,850	\$	× 33% (.33)	\$	\$ 10,400.00	\$
Over \$174,850	\$	× 35% (.35)	\$	\$ 13,897.00	\$

2007 Tax Rate Schedules

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



Individuals. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 46 to compute your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income but should not be used to figure your tax.

Schedule W				Schedule X			
Estates or Trusts				Single Taxpayers —If you checked Filing Status Box 1 or 2 on Form 1040NR			
Use this schedule for a nonresident alien estate or trust— If the amount Enter on Form of Form 1040NR, line 41 40, is:				If taxable The tax is: income is:			
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$2,150	..... 15%	\$0	\$0	\$7,825	..... 10%	\$0
2,150	5,000	\$322.50 + 25%	2,150	7,825	31,850	\$782.50 + 15%	7,825
5,000	7,650	1,035.00 + 28%	5,000	31,850	77,100	4,386.25 + 25%	31,850
7,650	10,450	1,777.00 + 33%	7,650	77,100	160,850	15,698.75 + 28%	77,100
10,450	.....	2,701.00 + 35%	10,450	160,850	349,700	39,148.75 + 33%	160,850
				349,700	.....	101,469.25 + 35%	349,700
Schedule Y				Schedule Z			
Married Filing Separate Returns —If you checked Filing Status Box 3, 4, or 5 on Form 1040NR				Qualifying Widows and Widowers —If you checked Filing Status Box 6 on Form 1040NR			
If taxable The tax is: income is:				If taxable The tax is: income is:			
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$7,825	..... 10%	\$0	\$0	\$15,650	..... 10%	\$0
7,825	31,850	\$782.50 + 15%	7,825	15,650	63,700	\$1,565.00 + 15%	15,650
31,850	64,250	4,386.25 + 25%	31,850	63,700	128,500	8,772.50 + 25%	63,700
64,250	97,925	12,486.25 + 28%	64,250	128,500	195,850	24,972.50 + 28%	128,500
97,925	174,850	21,915.25 + 33%	97,925	195,850	349,700	43,830.50 + 33%	195,850
174,850	47,300.50 + 35%	174,850	349,700	94,601.00 + 35%	349,700

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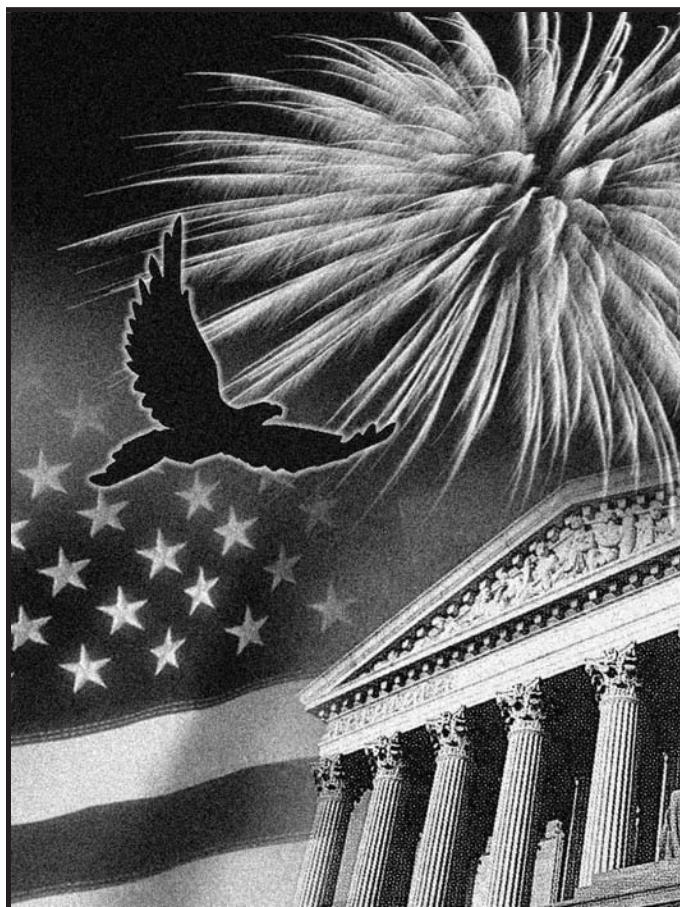
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Introduction

As a result of the Tax Technical Corrections Act of 2007, the following instructional changes apply when completing the 2007 Form 1040 (or Form 1040NR). The paper and online versions of Form 1040 (and Form 1040NR) and instructions will not be revised.

Changes to the 2007 Instructions for Form 1040 (and Form 1040NR)

- The tax from Form 8889, Part III (relating to health savings accounts) that was to be reported on Form 1040, line 44 (or Form 1040NR, line 41), using checkbox "c" must instead be included in the total on Form 1040, line 63 (or Form 1040NR, line 58), as an additional write-in tax. On the dotted line next to Form 1040, line 63 (or Form 1040NR, line 58), enter "HDHP" and the amount of this tax.
- The additional tax on recapture of a charitable contribution of a fractional interest in tangible personal property that was to be included on Form 1040, line 44 (or Form 1040NR, line 41), must instead be included in the total on Form 1040, line 63 (or Form 1040NR, line 58), as an additional write-in tax. On the dotted line next to Form 1040, line 63 (or Form 1040NR, line 58), enter "FITPP" and the amount of this tax.
- All filers of Forms 2555 or 2555-EZ must disregard the Foreign Earned Income Tax Worksheet on page 34 of the Instructions for Form 1040 and instead use the revised worksheet on the next page.



Before you begin: ✓ If Form 1040, line 43, is zero, do not complete this worksheet.

1. Enter the amount from Form 1040, line 43 **1.** _____
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18 **2.** _____
3. Add lines 1 and 2 **3.** _____
4. **Tax on the amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for Form 1040, line 44, to see which tax computation method applies **4.** _____
5. **Tax on the amount on line 2.** Use the Tax Table or Tax Computation Worksheet, whichever applies **5.** _____
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44. **6.** _____

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. *Reduce the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet (but not below zero) by your capital gain excess.*
2. *Reduce the amount you would otherwise enter on Form 1040, line 9b, (but not below zero) by any of your capital gain excess not used in (1) above.*
3. *Reduce the amount on your Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess.*
4. *Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).*