

1997



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

Tip: For details on these and other changes, see **Pub. 553** or **What's Hot** at www.irs.ustreas.gov.

What's New for 1997?

Capital Gains Tax Rates

The tax rates have been lowered for most capital gains realized after May 6, 1997. Use new Part IV of **Schedule D (Form 1040)** to figure your tax if you have a net capital gain. See the instructions for Schedule D (Form 1040) for more details. **Capital Gain Distributions.** You must now report your capital gain distributions on Schedule D (Form 1040), even if you do not have any other capital gains or losses.

Taxpayer Identification Numbers (TINs)

You must include on your return the correct TIN of each person you claim as a—

- Dependent on Form 1040NR (note that residents of Canada, Mexico, Japan, and the Republic of Korea and U.S. nationals (American Samoans) are generally the only filers that are allowed to claim a dependent on Form 1040NR).

- Qualifying person for the child and dependent care credit on **Form 2441**.

If you do not, at the time we process your return, we may disallow that person as a dependent and reduce or disallow any other tax benefits (such as the child and dependent care credit) based on that person. To find out how to get a TIN, see **Identifying Number** on page 6.

Generally, an individual's TIN is his or her social security number (SSN). If the person does not have and cannot get an SSN, enter that person's individual taxpayer identification number (ITIN) or adoption taxpayer identification number (ATIN). See **Identifying Number** on page 6 for details on ITINs and see **Form W-7A** for details on ATINs.

Adoption Expenses

If you paid qualified adoption expenses in 1997 and the adoption was final in or before 1997, you may be able to take a credit of up to \$5,000 (\$6,000 for a child with special needs). See **Form 8839** for

details. If you received employer-provided adoption benefits in 1997, you must use Form 8839 to figure the amount of benefits you may exclude from your income.

Penalty-Free IRA Distributions

The additional tax on an early distribution from an IRA may not apply if you paid medical expenses in 1997. See **Form 5329** for details.

Self-Employed Health Insurance

You may be able to deduct up to 40% of your health insurance. See the instructions for line 27 on page 10 for details.

Medical Savings Accounts (MSAs)

If you or your employer made contributions to your MSA for 1997, you must file **Form 8853**. If you made the contributions, you may be able to take a deduction on Form 1040NR, line 25.

Long-Term Care Insurance

Qualified long-term care insurance premiums and the unreimbursed expenses for the care of a chronically ill individual may be deductible as medical expenses. See **Pub. 502** for details. If you received benefits under a long-term care insurance contract, see **Form 8853**.

Accelerated Death Benefits

See **Form 8853** if you received accelerated death benefits under a life insurance contract or from a viatical settlement provider. Generally, a viatical settlement is an arrangement that lets terminally ill individuals sell their life insurance policies.

Business Standard Mileage Rate

The rate for business use of a vehicle has increased to 31.5 cents a mile.

What To Look for in 1998

Child Tax Credit. U.S. nationals may be able to take a \$400 credit for each of their dependent children under age 17.

Student Loan Interest. You may be able to deduct up to \$1,000 of the interest you pay on a loan for qualified education expenses for yourself or your dependents (note that residents of Canada, Mexico, Japan, and the Republic of Korea and

U.S. nationals are generally the only filers that are allowed to claim a dependent on Form 1040NR). The deduction is allowed in figuring adjusted gross income. But you **cannot** take the deduction if you can be claimed as a dependent on someone else's 1998 tax return.

Education IRAs. You may be able to contribute up to \$500 each year to an Education IRA for a person under age 18. The contributions are not deductible.

IRA Deduction Restored for Some People Covered By Retirement Plans. You may be able to take an IRA deduction if you are covered by a retirement plan and your 1998 modified adjusted gross income is less than \$40,000 if not married (currently filing status box 1 or 2); or \$60,000 if a qualifying widow(er) (currently filing status box 6).

Roth IRAs. You may be able to contribute up to \$2,000 to a Roth IRA. Although the contributions are not deductible, the earnings may be tax free depending on when and why withdrawals are made.

Penalty-Free IRA Distributions. The additional tax on an early distribution from an IRA may not apply if you pay higher education expenses for yourself, your spouse, or your children or grandchildren. The tax also may not apply if you pay expenses related to the purchase of a home by a first-time homebuyer.

Estimated Tax Penalty. You generally will not owe an estimated tax penalty if your 1998 tax return shows a balance due the IRS of less than \$1,000.

Self-Employed Health Insurance. You may be able to deduct up to 45% of your health insurance.

Items To Note

Form 1040NR-EZ. You may be able to use **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, 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. Also, if married, you cannot claim an exemption for your spouse. For more details, see Form 1040NR-EZ and its instructions.

Other Reporting Requirements. If you meet the closer connection to a foreign country exception to the substantial

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

Additional Information

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

Pub. 525, Taxable and Nontaxable Income

Pub. 529, Miscellaneous Deductions

Pub. 552, Recordkeeping for Individuals

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

Pub. 901, U.S. Tax Treaties

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

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

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 1997. If you do not meet either of these tests for 1997 but you meet the substantial presence test for 1998, you may be able to choose to be treated as a resident alien for part of 1997. But you must have been physically present in the United States for at least 31 days in a row during 1997 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 1996. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are also considered a nonresident alien if you

otherwise meet the substantial presence test but you come under any of the three exceptions described below.

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 1997.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 1997. You meet this test if you were physically present in the United States for at least:

1. 31 days during 1997, and
2. 183 days during the period 1997, 1996, and 1995, counting all the days of physical presence in 1997 but only $\frac{1}{3}$ the number of days of presence in 1996 and only $\frac{1}{6}$ the number of days in 1995.

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

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

1. Exempt individual. You do not count days for which you are an exempt individual. In general, an exempt individual is someone who is a:

- a. foreign-government-related individual,
- b. teacher or trainee,
- c. student, or
- d. professional athlete who is temporarily in the United States to compete in a charitable sports event.

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.*

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

Note: *This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.*

3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1997 if you:

- a. were present in the United States for fewer than 183 days during 1997,
- b. establish that during 1997 you had a tax home in a foreign country, and
- c. establish that during 1997 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.

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 1997. You must file even if—

- a. none of your income came from a trade or business conducted in the United States,
- b. you have no income from U.S. sources, or
- c. your income is exempt from U.S. tax.

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

Note: *If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you must file Form 1040NR (or Form 1040NR-EZ) only if you have income that is subject to tax under section 871.*

2. You were a nonresident alien not engaged in a trade or business in the United States during 1997 and not all U.S. tax that you owe was withheld from your income.

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

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

Exception for Children Under Age 14. If your child was under age 14 on January 1, 1998, had income **only** from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$6,500, you may be able to elect to report your child's income on your return. But you must use **Form 8814**, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return. For more details, see Form 8814.

Filing a Deceased Person's Return.

The personal representative must file the return for a deceased person who was required to file a return for 1997. 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**, U.S. Income Tax Return for Estates and Trusts, and its instructions.

When To File

Individuals. If you were an employee and received wages subject to withholding, file Form 1040NR by the 15th day of the 4th month after your tax year

ends. A return for the 1997 calendar year is due by April 15, 1998.

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 1997 calendar year is due by June 15, 1998.

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

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

Extension of Time To File. If you cannot file your return by the due date, you should file **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. You must file Form 4868 by the regular due date of the return.

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

Where To File

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

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 1997. 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.

Caution: *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 Pub. 901, U.S. Tax Treaties, or refer to the specific treaty.*

Dual-Status Taxpayers

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

Dual-Status Tax Year

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

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

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

What and Where To File for a Dual-Status Year

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

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

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 6). You do not have to sign the statement. Your signature on the return is sufficient because it also applies to supporting statements and schedules.

Former long-term U.S. residents are required to file **Form 8854**, Expatriation Information Statement, with their dual-status return for the last year of U.S. residency. To determine if you are a former long-term U.S. resident, see page 5.

Note: *Form 8854 may not be available at the beginning of 1998. If you make a good faith effort to obtain Form 8854 but are unable to obtain the form, no penalties will be assessed if you file a complete statement (in lieu of Form 8854) that sets forth the information contained in Section IX of Notice 97-19, 1997-1 C.B. 394.*

Income Subject to Tax for Dual-Status Year

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

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

Restrictions for Dual-Status Taxpayers

Standard Deduction. You may not take the standard deduction.

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

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

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

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

Special rules apply for exemptions for the part of the tax year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, Japan, or the Republic of Korea; a U.S. national; or a student or business apprentice from India. See 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 added and taxed at the same rates that apply to U.S. citizens and residents. Income that is not effectively connected with a trade or business in the United States for the period of nonresidence is subject to the flat 30% rate or lower treaty rate. No deductions are allowed against this income.

If you were a resident alien on the last day of the tax year, add to the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 the tax on the noneffectively connected income. Enter the total tax on Form 1040, line 39. Next to line 39 show the two amounts. If you are filing Form 1040NR, enter the tax from the Tax Table, Tax Rate Schedules, Schedule D (Form 1040), or Form 8615 on line 38 and the tax on the noneffectively connected income on line 46.

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

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

When filing Form 1040, show the total tax withheld on line 54. Enter amounts from the attached statement (Form 1040NR, lines 52, 58a, 58b, 59a, and 59b) to the left of line 54 and identify and include in the amount on line 54.

When filing Form 1040NR, show the total tax withheld on lines 52, 58a, 58b, 59a, and 59b. Enter the amount from the attached statement (Form 1040, line 54) to the left of line 52 and identify and include in the amount on line 52.

2. Tax paid with **Form 1040-ES**, Estimated Tax for Individuals, or **Form 1040-ES (NR)**, U.S. Estimated Tax for Nonresident Alien Individuals.

3. Tax paid with **Form 1040-C**, U.S. Departing Alien Income Tax Return.

When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 60. Identify the payment in the area to the left of the entry.

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

How To Report Income on Form 1040NR

Community Income

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

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

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. Report it on page 1 of Form 1040NR. Pub. 519 describes this income in greater detail.

2. U.S. income not effectively connected with a U.S. trade or business. This income is taxed at 30% unless a treaty between your country and the United States has set a lower rate that applies to you. Report this income on page 4 of Form 1040NR and figure the tax on it. Then, report the tax on line 46. Pub. 519 describes this income more fully.

Note: Use line 49 to report the 4% tax on U.S. source gross transportation income.

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

Dispositions of U.S. Real Property Interests

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. That you are making the election.
2. A complete list of all your real property, or any interest in real property, located in the United States (including location). Give the legal identification of U.S. timber, coal, or iron ore in which you have an interest.
3. The extent of your interest in the real property.

4. A description of any substantial improvements on such real property.

5. Your income from the property.

6. The dates you owned it.

7. Whether the election is under section 871(d) or treaty.

8. Details of any previous elections and revocations of the real property elections.

Foreign Income Taxed by the United States

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

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

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

Section 877 may affect your tax liability if you are a former citizen or former long-term resident of the United States.

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

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

You are considered to have tax avoidance as a principal purpose if **(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. These amounts are adjusted for inflation if your expatriation action is after 1996. If you expatriated in 1997, your average annual net income tax has to have been more than \$106,000 or

your net worth has to have been \$528,000 or more for these rules to apply. For expatriation in 1998, the amounts are \$109,000 and \$543,000, respectively.

Although there are exceptions to these rules, you will qualify for an exception only if you have obtained a ruling from the IRS that your renunciation of U.S. citizenship or termination of U.S. residency did not have as one of its principal purposes the avoidance of U.S. tax. For more details about these exceptions, see section 877(c) and Notice 97-19, 1997-1 C.B. 394.

If the rules of section 877 apply to you, **check the first "Yes" box in item P on page 5 of the form.** You are subject to tax on U.S. source income and gains on either **(1)** a net basis at the graduated rates applicable to individuals with allowable deductions, or **(2)** a gross basis at a rate of 30% under the rules of section 871(a). See Chapter 4 of Pub. 519 for more details on the tax imposed under section 871(a).

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

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

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

1. Gains on the sale or exchange of personal property located in the United States.

2. Gains on the sale or exchange of stock issued by a domestic corporation or debt obligations of the United States, U.S. persons, a state or political subdivision thereof, and the District of Columbia.

3. Income or gain derived from stock in a foreign corporation if you owned, either directly or indirectly (through the rules of sections 958(a) and 958(b)) more than 50% of the vote or value of the stock of the corporation on the date of your renunciation of citizenship or termination of residency or at any time during the 2 years preceding such date. Such income or gain is considered U.S. source only to the extent of your share of the earnings and profits earned or accumulated prior

to the date of renunciation of U.S. citizenship or termination of residency.

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

Annual Information Statement

If the expatriation rules apply to you and you are liable for U.S. taxes, you must **check the second "Yes" box in item P on page 5 of the form** and attach a statement to Form 1040NR that sets forth by category (e.g., 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, 1997-1 C.B. 394) and those items of income subject to tax under section 877. If the expatriation rules apply to you, you must attach this statement to Form 1040NR, even if you have fully satisfied your U.S. tax liability through withholding of tax at source.

If you fail to furnish a complete statement, as described above, you will not be considered to have filed a true and accurate return. Therefore, you will not be entitled to any deductions or credits if your tax liability for your 1997 taxable year is later adjusted. See section 874(a).

Line Instructions for Form 1040NR

Name, Identifying Number, and Address

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

Identifying Number. If you are an individual, you are generally required to enter your social security number (SSN). Apply for your SSN using **Form SS-5**, which you can get at Social Security Administration (SSA) offices. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN, file Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.** If you are required to include another person's SSN on your return and that person does not have and cannot get a SSN, enter that person's ITIN.

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

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

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

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. Please **do not** abbreviate the country name.

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 1997, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1997.

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

1. You file a separate return from your spouse.

2. You paid more than half the cost to keep up your home in 1997.

3. You lived apart from your spouse during the last 6 months of 1997.

4. Your home was the principal home of your child, stepchild, adopted child, or foster child for more than half of 1997.

5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules in **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for children of divorced or separated parents.

Line 6—Qualifying Widow(er) With Dependent Child. You may check the box on line 6 and use joint return tax rates for 1997 if **all seven** of the following apply.

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

2. Your spouse died in 1995 or 1996 and you did not remarry in 1997.

3. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.

4. This child lived in your home for all of 1997. 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 could have filed 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 36.

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 1997.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 1997. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she can file **Form W-7** with the IRS to apply for an ITIN. See **Identifying Number** above for additional information.

Line 7c—Dependents. Only U.S. nationals, and residents of Canada, Mexico, Japan, and the Republic of Korea, may claim exemptions for their dependents. If you were a U.S. national (American Samoan) or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of Japan or the Republic of Korea, you may claim an exemption for any of your children who lived with you in the United States at some time during 1997.

You can take an exemption for each of your dependents who was alive during some part of 1997. This includes a baby **born** in 1997 or a person who **died** in 1997.

If you have **more than five** dependents, attach a statement to your return with the required information.

Line 7c, Column (2). You must enter each dependent's identifying number (SSN, ITIN, or 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. If your dependent child was born and died in 1997 and you do not have an identifying number for the child, attach a copy of the child's birth certificate instead and enter "DIED" in column (2).

You should apply for an identifying number (SSN, ITIN, or ATIN) for your dependent in time to receive it before your return is due. If your dependent does not have an identifying number by the date your return is due, see **Extension of Time To File** on page 3.

Line 7c, Column (4). Enter the number of months your dependent lived with you in 1997. Count temporary absences such as for school or vacation as time lived in your home. If your dependent was born or died in 1997, enter "12" in this column.

Children Who Did Not Live With You Due to Divorce or Separation. If you are claiming a child who did not live with you under the rules in Pub. 501 for children of divorced or separated parents, attach **Form 8332** or similar statement to your return. But see **Exception** below. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition, such as payment of support, you may attach a copy of certain pages from the decree or agreement instead. See **Pub. 504**, Divorced or Separated Individuals, for details.

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

Exception. You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim this child as your dependent.

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

Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Income Effectively Connected With U.S. Trade or Business

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

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

Line 8—Wages, Salaries, Tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. But, **do not** include amounts exempted under a tax treaty and reported in Item M on page 5 of Form 1040NR. Also include in this total:

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

Caution: You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 47.

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

- **Employer-provided adoption benefits**, which should be shown in box 13 of your W-2 form(s) with code T. But first complete **Form 8839** to see if you can exclude part or all of the benefits.

- **Excess salary deferrals.** The amount deferred should be shown in box 13 of your W-2 form and the "Deferred Compensation" box in box 15 should be checked. If the total amount you deferred for 1997 under **all** plans was more than \$9,500, include the excess on line 8. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. See **Pub. 575**, Pension and Annuity Income, for details.

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

- **Corrective distributions** shown on **Form 1099-R** of (1) excess salary deferrals and (2) excess contributions to a retirement plan. But do not include distributions from an IRA* on line 8. Instead, report them on lines 16a and 16b.

- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your

employer. Disability pensions received after you reach that age and other pensions shown on Form 1099-R (other than payments from an IRA*) are reported on lines 17a and 17b.

*This includes a SEP or SIMPLE IRA.

Missing or Incorrect Form W-2. If you do not get a Form W-2 by February 2, 1998, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

Interest credited in 1997 on deposits you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1997 income. For details, see **Pub. 550**, Investment Income and Expenses.

Line 9b—Tax-Exempt Interest. If you received any tax-exempt interest income, such as from municipal bonds, report it on line 9b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. **Do not** include interest earned on your IRA.

Line 10—Dividend Income. Enter your total ordinary dividends from assets effectively connected with a U.S. trade or business. If you received capital gain distributions, report them on Schedule D (Form 1040).

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

Line 11—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.

Tip: None of your refund is taxable if, in the year you paid the tax, you **did not** itemize deductions.

If you received a refund, credit, or offset of state or local income taxes in 1997, you may receive a **Form 1099-G**. If you chose to apply part or all of the refund to your 1997 estimated state or local income tax, the amount applied is treated as received in 1997.

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

Line 12—Scholarship and Fellowship Grants. If you received a scholarship or fellowship, 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 are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

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

Report the total amount of the grant on line 12 and show any nontaxable part on line 30. If the grant was reported on Form 1042-S, enter the gross amount from column (b) on line 12. But **do not** include amounts exempted under a tax treaty and reported in item M on page 5 of Form 1040NR. Attach a statement that shows: the amount of your grant, the dates it covers, the grantor's name, expenses the grant covers, and the conditions under which it was given to you. Explain how much was taxable, how much was tax exempt, and why.

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

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business. For general information on business income or loss, see the Instructions for **Schedule C (Form 1040)** and see **Pub. 334, Tax Guide for Small Business**.

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

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

Line 15—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 the distribution from your individual retirement arrangement (IRA). Leave line 16a blank and enter the total distribution on line 16b.

Exception: Do not enter your total IRA distribution on line 16b if **either 1 or 2** below applies.

1. You made nondeductible contributions to any of your IRAs for 1997 or an earlier year. Instead, use **Form 8606** to figure the amount to enter on line 16b; enter the total distribution on line 16a. If you made nondeductible contributions for 1997, also see **Pub. 590, Individual Retirement Arrangements (IRAs)**.

2. You rolled your IRA distribution over into another IRA. Enter the total distribution on line 16a. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if **1** above also applies, use **Form 8606** to figure the taxable part.

Caution: You may have to pay an additional tax if you received an early distribution from your IRA and the total distribution was not rolled over or you were born before July 1, 1926, and received less than the minimum required distribution. See the instructions for line 48 for details.

Lines 17a and 17b—Pensions and Annuities. Use lines 17a and 17b to report effectively connected pension and annuity payments you received, including payments (distributions) from retirement plans, life insurance annuity contracts, profit-sharing plans, and employee-savings plans. See page 9 for details on rollovers and lump-sum distributions. But if this income is not effectively connected with your U.S. trade or business, report it on line 72.

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.

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

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 1997 on Form 1040NR, line 17a.

- Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040NR, line 17a **1.** _____
- Enter your cost in the plan at the annuity starting date plus any death benefit exclusion (see page 9) **2.** _____
- Enter the appropriate number from the table below **3.** _____
- Divide line 2 by the number on line 3 **4.** _____
- 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.** _____
- Enter the amount, if any, recovered tax free in years after 1986 **6.** _____
- Subtract line 6 from line 2 **7.** _____
- Enter the **smaller** of line 5 or line 7 **8.** _____
- Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040NR, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R **9.** _____

Table For Line 3 Above

IF the age at annuity starting date (see page 9) was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

- Corrective distributions of excess salary deferrals or excess contributions to retirement plans.

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

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

In general, you should receive a **Form 1099-R** showing the amount you received. Attach Form 1099-R to Form 1040NR if any Federal income tax was withheld.

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

1. You did not contribute to the cost of your pension or annuity, or
2. You got your entire cost back tax free before 1997.

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

Partially Taxable Pensions and Annuities. If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939**, Pension General Rule. However, if your annuity starting date (defined below) was **after** July 1, 1986, you may be able to use the Simplified Method explained below. But if your annuity starting date was **after** November 18, 1996, and items **1**, **2**, and **3** below under **Simplified Method** apply, you **must** use the Simplified Method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$75 fee. For details, see Pub. 939.

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

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

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. If your annuity starting date (defined above) was **after** July 1, 1986, and **all three** of the following

apply, you can use this simpler method. But if your annuity starting date was **after** November 18, 1996, and all three of the following apply, you **must** use the Simplified Method.

1. The payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
2. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
3. At the time the pension or annuity payments began, 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 all three apply, use the worksheet on page 8 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575.

Age at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was **after** July 1, 1986, and before November 19, 1996, you may be able to change from the General Rule to the Simplified Method (or the other way around). For details, see Pub. 575.

Death Benefit Exclusion. If you are the beneficiary of an employee or former employee who died **before** August 21, 1996, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the amount you enter on line 2 of the worksheet on page 8. Do this even if the Form 1099-R shows a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Special rules apply if you are the survivor under a joint and survivor annuity. For details, see Pub. 575.

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

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R**. From the total on line 17a, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount that was rolled over either directly or within 60 days of receiving the distribution. Enter the remaining amount, even if zero, on line 17b. Write "Rollover" next to line 17b.

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

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over. For details, see the instructions for line 48.

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

Tip: *You may pay less tax on the distribution if you were at least age 59½ on the date of the distribution, you meet certain other conditions, and you choose to use **Form 4972**, Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use **Form 4972** if you are the beneficiary of a deceased employee who was either age 59½ or older on the date of death or was born before 1936. For details, see **Form 4972**.*

Line 20—Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation amount paid to you in 1997.

If you received an overpayment of unemployment compensation in 1997 and you repaid any of it in 1997, 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 1997, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 11. But if you repaid more than \$3,000, see **Repayments** in **Pub. 525**, Taxable and Nontaxable Income, for details on how to report the repayment.

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

Examples of **income to report** on line 21 are:

- Repayments of expenses you deducted in an earlier year if they reduced your tax.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative.
- Recapture of clean-fuel vehicle deduction. See **Pub. 535**, Business Expenses.

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

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1997, include it as a negative amount in parentheses on line 21. Attach a statement showing how you figured the amount. See **Pub. 536**, Net Operating Losses, for more details.

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

Adjustments

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

Line 24—IRA Deduction.

Tip: You can make contributions to your IRA even if you cannot deduct them. But you must use **Form 8606** to report these nondeductible contributions.

Use line 24 to deduct contributions to your individual retirement arrangement (IRA).

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

Special Rule for Married Individuals. If you 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 1997.

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

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

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

Line 25—Medical Savings Account (MSA) Deduction. If you made contributions to an MSA for 1997, you may be able to take this deduction. See **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts, for details.

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.

You can take this deduction if you moved in connection with your job or business and your new workplace is at

Self-Employed Health Insurance Deduction Worksheet—Line 27

(keep for your records)

1. Enter the total amount paid in 1997 for health insurance coverage established under your business for 1997 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan 1. _____
2. Multiply line 1 by 40% (.40) 2. _____
3. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 28 3. _____
4. **Self-employed health insurance deduction.** Enter the smaller of line 2 or line 3 here and on Form 1040NR, line 27 4. _____

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

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**, Moving Expenses. Use **Form 3903**, Moving Expenses, to figure the amount to enter on this line.

Line 27—Self-Employed Health Insurance Deduction.

Tip: Beginning in 1997, you may be able to use part of the amount paid for qualified long-term care insurance to figure the deduction. See **Pub. 535** for details, including limits on the amount you may use.

If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. 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 1997, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For more details, see **Pub. 535**, Business Expenses.

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

Line 28—Keogh and Self-Employed SEP and SIMPLE Plans. If you were self-employed or a partner, you may be able to take this deduction. See **Pub. 560**.

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 were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, etc.). Do not include any amount shown on line 22.

Line 31. Include in the total on line 31 any of the following adjustments that are related to your effectively connected income. On the dotted line next to line 31, enter the amount of your deduction and identify it as indicated.

- Performing-arts-related expenses (see **Form 2106** or **Form 2106-EZ**.) Identify as "QPA."
- Reforestation amortization (see **Pub. 535**). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see **Pub. 525**). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) pension plans (see **Pub. 575**). Identify as "501(c)(18)."
- Deduction for clean-fuel vehicles (see **Pub. 535**). Identify as "Clean-Fuel."

Line 32—Adjusted Gross Income. If line 32 is less than zero, you may have a net operating loss that you can carry to another tax year. See **Pub. 536**, Net Operating Losses.

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

Line 34—Itemized Deductions. Enter total itemized deductions from Schedule A.

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

If you file as an individual, multiply \$2,650 by the total number of exemptions entered on line 7d. (If you were a resident of Japan or the Republic of Korea, you must figure the exemptions for your spouse and children according to the proportion your U.S. income bears to your total income. For details, see **Pub. 519**.) But use the worksheet on page 11 to figure the amount, if any, to enter on line 36 if your adjusted gross income from line

Deduction for Exemptions Worksheet—Line 36 (keep for your records)
See the instructions for line 36.

1. Is the amount on Form 1040NR, line 33, more than the amount shown on line 4 below for your filing status?
No. Stop. Multiply \$2,650 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on line 36.
Yes. Go to line 2.
2. Multiply \$2,650 by the total number of exemptions claimed on Form 1040NR, line 7d 2. _____
3. Enter the amount from Form 1040NR, line 33. 3. _____
4. Enter \$90,900 (\$121,200 if you checked filing status box 1 or 2; \$181,800 if you checked filing status box 6) 4. _____
5. Subtract line 4 from line 3. If zero or less, **stop**; enter the amount from line 2 above on Form 1040NR, line 36 5. _____
Note: If line 5 is more than \$122,500 (more than \$61,250 if you checked filing status box 3, 4, or 5), **stop**; you **cannot** take a deduction for exemptions. Enter -0- on Form 1040NR, line 36.
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) 6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal amount 7. _____
8. Multiply line 2 by line 7 8. _____
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 36 9. _____

33 is more than \$90,900 (\$121,200 if you checked filing status box 1 or 2; \$181,800 if you checked filing status box 6).

If you are filing for an **estate**, enter \$600 on line 36. If you are filing for a **trust** whose governing instrument requires it to distribute all its income currently, enter \$300 on line 36. Any other trust is allowed an exemption of \$100.

Line 38—Tax. Use one of the following methods to figure your tax. Also, include on line 38 any tax from **Form 4972**, Tax on Lump-Sum Distributions, and **Form 8814**, Parents' Election To Report Child's Interest and Dividends. Be sure to check the appropriate box.

Tax Table. If your taxable income (line 37) is less than \$100,000, you **must** use the Tax Table to find your tax unless you are required to use **Form 8615** or **Schedule D (Form 1040)**. The Tax Table starts on page 19. 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.

Tax Rate Schedules. You must use the Tax Rate Schedules on page 31 to figure your tax if your taxable income is \$100,000 or more, OR you are filing for an estate or trust, unless you are required to use **Form 8615** or **Schedule D (Form 1040)**.

Schedule D (Form 1040). If you had a net capital gain on Schedule D (Form 1040) and the amount on Form 1040NR, line 37, is more than zero, use Part IV of Schedule D (Form 1040) to figure your tax.

Form 8615. You must generally use Form 8615 to figure the tax for any child who was under age 14 on January 1, 1998, and who had more than \$1,300 of investment income, such as taxable interest or dividends, that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive on December 31, 1997, do not use Form 8615 to figure the child's tax.

Credits

Line 39—Credit for Child and Dependent Care Expenses. You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent who could not care for himself or herself. For details, see **Form 2441**.

Line 40—Adoption Credit. You may be able to take this credit if you paid expenses in 1997 to adopt a child and the adoption was final in or before 1997. See **Form 8839**, Qualified Adoption Expenses, for details.

Line 41—Foreign Tax Credit. **Form 1116** explains when you can take this credit for payment of income tax to a foreign country. To take it, you must report income from foreign sources. See **Foreign Income Taxed by the United States** on page 5. You also must have paid or owe foreign tax on that income. Also, see **Pub. 514**, Foreign Tax Credit for Individuals.

Line 42—Other Credits. Include in the total on line 42 any of the following credits and check the appropriate box. If box **d** is checked, also enter the form number. To see if you can take the credit, see the form or publication indicated.

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see **Form 8396**.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see **Form 8801**.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 1997, see **Form 8834**.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See **Form 3800** or **Pub. 334**, Tax Guide for Small Business.
- Empowerment zone employment credit. See **Form 8844**.
- District of Columbia first-time homebuyer credit. See **Form 8859**.

Line 43. If you sold fuel produced from a nonconventional source, see section 29 to find out if you can take the **nonconventional source fuel credit**. If you can, attach a schedule showing how you figured the credit. Include the credit in the total on line 43. Enter the amount and "FNS" next to line 43.

Other Taxes

Line 45—Alternative Minimum Tax.

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay 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, get **Schedule I (Form 1041)** and its instructions to see if you owe this tax.

If you have any of the adjustments or preferences from the list on page 12, or you are claiming a net operating loss deduction or the foreign tax credit, you must complete Form 6251. Otherwise, to see if you should complete Form 6251, add the amount on line 35 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.

Disposition of U.S. Real Property Interests. If you disposed of U.S. real property interests at a gain, you must make a special computation to see if you

owe this tax. For details, see the Instructions for Form 6251.

Adjustments and Preferences:

1. Accelerated depreciation.
2. Income from incentive stock options.
3. Tax-exempt interest from private activity bonds.
4. Intangible drilling, circulation, research, experimental, or mining exploration and development costs.
5. Amortization of pollution-control facilities or depletion.
6. Income or (loss) from tax-shelter farm activities or passive activities.
7. Percentage-of-completion income from long-term contracts.
8. Installment sale income.

Caution: Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040NR, line 33, exceeds the child's earned income by more than \$1,300.

Line 47—Social Security and Medicare Tax on Tip Income Not Reported to Employer.

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

To figure the tax, use **Form 4137**, Social Security and Medicare Tax on Unreported Tip Income. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

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

Line 48—Tax on Qualified Retirement Plans (Including IRAs) and MSAs.

If any of the following apply, see **Form 5329** and its instructions to see if you owe this tax and if you must file Form 5329.

1. You received any early distributions from (a) a qualified retirement plan (including your IRA), (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
2. You made excess contributions to your IRA or MSA.
3. You were born before July 1, 1926, and did not take the minimum required distribution from your qualified retirement plan.

Exception. If only item 1 above applies to you and distribution code 1 is shown in box 7 of your **Form 1099-R**, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 48. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040NR

or on Form 4972. Also, enter "No" on the dotted line next to line 48 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

Line 49—Transportation Tax.

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

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

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

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

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

Line 50—Household Employment Taxes.

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

1. You paid **any one** household employee (defined below) cash wages of \$1,000 or more in 1997.
2. You withheld Federal income tax during 1997 at the request of any household employee.
3. You paid **total** cash wages of \$1,000 or more in **any** calendar quarter of 1996 or 1997 to household employees.

Tip: For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 1997 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 51—Total Tax. Include in the total on line 51 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 51, enter the amount of the tax and identify it as indicated.

Recapture of the following credits.

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

Recapture of Federal Mortgage

Subsidy. If you sold your home in 1997 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 Employee Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance.

This tax should be shown in box 13 of your Form W-2 with codes **A** and **B** or **M** and **N**. Identify as "UT."

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

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

Payments

Line 52—Federal Income Tax Withheld.

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

If you received a 1997 Form 1099 showing Federal income tax withheld on dividends, interest income, or other income you received, include the amount withheld in the total on line 52. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms.

Line 53—1997 Estimated Tax

Payments. Enter any payments you made on your estimated Federal income tax (**Form 1040-ES (NR)**) for 1997. Include any overpayment from your 1996 return that you applied to your 1997 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR explaining all the payments you made in 1997 and the name and SSN or ITIN under which you made the payments.

Line 54—Amount Paid With Form 4868 (Request for Extension). If you filed Form 4868 to get an automatic extension of time to file Form 1040NR, enter any amount you paid with that form. Also, include any amounts paid with Form 2688.

Line 55—Excess Social Security and RRTA Tax Withheld. If you had more than one employer for 1997 and your total wages were over \$65,400, too much social security tax may have been withheld. If you had more than one railroad employer for 1997 and your total compensation was over \$48,600, too much railroad retirement (RRTA) tax may have been withheld. For details, including how to figure the amount to enter on line 55, see **Pub. 505**, Tax Withholding and Estimated Tax.

Line 56—Other Payments. Check the box(es) on line 56 to report any credit from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, or Form 4136, Credit for Federal Tax Paid on Fuels.

Line 57—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 1997.

Lines 58a and 58b—U.S. Tax Withheld at Source. Enter on line 58a the amount you show on line 76. Enter on line 58b any tax withheld by a partnership under section 1446. Be sure to attach a copy of Form(s) 1042-S, SSA-1042S, RRB-1042S, 8805, or similar form.

Lines 59a and 59b—U.S. Tax Withheld on Dispositions of U.S. Real Property Interests. Enter on line 59a any tax withheld on dispositions of U.S. real property interests from Form(s) 8288-A. Enter on line 59b any tax withheld on dispositions of U.S. real property interests from Form(s) 1042-S.

Refund

Line 61—Amount Overpaid. If line 61 is under \$1, we will send a refund only on written request.

Tip: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **1998 Income Tax Withholding and**

PAUL MAPLE
LILIAN MAPLE
123 Main Street
Anyplace, NY 10000

19

PAY TO THE ORDER OF \$ 1234.00
DOLLARS

ANYPLACE BANK
Anyplace, NY 10000

For

Routing Number (line 62b): 250250025
Account Number (line 62d): 20202086
Check Number: 1234

Do not include the check number

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

Estimated Tax Payments for Individuals on page 17.

Lines 62b through 62d—Direct Deposit of Refund. Complete lines 62b through 62d if you want us to directly deposit the amount shown on line 62a into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Why Use Direct Deposit?

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

Tip: You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing number and account number.

Line 62b. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

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

Line 62d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure not to include the check number.

Line 63—Applied to 1998 Estimated Tax. Enter on line 63 the amount, if any, of the overpayment on line 61 you want applied to your estimated tax for 1998. This election cannot be changed later.

Amount You Owe

Line 64—Amount You Owe. Include any estimated tax penalty from line 65 in the amount you enter on line 64.

Make your check or money order payable to the "Internal Revenue Service" (not "IRS") for the full amount due. **Do not send cash.** Write "1997 Form 1040NR," your name, address, and SSN or ITIN on your payment. You do not have to pay if line 64 is under \$1.

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

Tip: You may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1998. See **1998 Income Tax Withholding and Estimated Tax Payments for Individuals on page 17.**

Installment Payments. If you cannot pay the full amount shown on line 64 when you file, you may ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use Form 9465, Installment Agreement Request. 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 65—Estimated Tax Penalty. You may owe this penalty if:

- Line 64 (minus line 50) is at least \$500 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.

Figuring the Penalty. If 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 so, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210 (or 2210-F). Enter the penalty on Form 1040NR, line 65. Add the penalty to any tax due and enter the total on line 64. If you are due a refund, subtract the penalty from the overpayment you show on line 61. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

Tip: *Because Form 2210 is complicated, if you want you can leave line 65 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.*

Signature

See **Reminders** on page 16 after you complete pages 3, 4, and 5 of the form.

Instructions for Schedule A, Itemized Deductions

State and Local Income Taxes

Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 1997 on income connected with a U.S. trade or business. If, during 1997, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for Form 1040NR, line 11.

Gifts to U.S. Charities

Lines 4 Through 7

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

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

Contributions You MAY Deduct.

Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take **12 cents a mile** or the actual cost of gas and oil. Add

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

Gifts From Which You Benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you may generally only deduct the amount that is more than the value of the benefit. For example, if you paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40, you may deduct only \$30. 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**.

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

In figuring whether a gift is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for 20 weeks for a total of \$500, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See **Pub. 526** if you made a separate gift of \$250 or more through payroll deduction.

1. The amount of any money contributed and a description (but not value) of any property donated.

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

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

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

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040NR, line 33.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040NR, line 33.
- You gave gifts of property that increased in value or gave gifts of the use of property.

You MAY NOT Deduct as Contributions:

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of

personal pleasure, recreation, or vacation in the travel.

- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals 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 and Mexican charities. See **Pub. 526** for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See **Pub. 526** for exceptions.

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

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

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

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

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.

- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

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

Line 6. Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 8

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

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

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

1. The amount of **each** separate casualty or theft loss is more than \$100, and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040NR, line 33.

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

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

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

Job Expenses and Most Other Miscellaneous Deductions

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

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

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

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.

- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- 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. See the instructions for Form 1040NR, line 40.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 9. Enter the total job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your W-2 form are not considered reimbursements.) But you **MUST** fill in and attach **Form 2106** if **either** of the following applies:

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

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

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

Examples of other expenses to include on line 9 are:

- Union dues.
 - Safety equipment, small tools, and supplies you needed for your job.
 - Uniforms required by your employer, and which you may not usually wear away from work.
 - Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
 - Physical examinations your employer said you must have.
 - Dues to professional organizations and chambers of commerce.
 - Subscriptions to professional journals.
 - 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**, Business Use of Your Home.
 - Certain educational expenses. For details, see **Pub. 508**.
- Line 10.** Enter the fees you paid for preparation of your tax return, including fees paid for filing your return

electronically. But **do not** include fees deducted elsewhere, such as on **Schedule C, C-EZ, E, or F (Form 1040)**.

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**.
- 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:

- Deduction for repayment of amounts held under a claim of right if over \$3,000.
- Impairment-related work expenses of a disabled person.

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

Total Itemized Deductions

Line 17

If the amount on Form 1040NR, line 33, is over \$121,200 (over \$60,600 if you checked box 3, 4, or 5 on page 1 of Form 1040NR), use the worksheet on page 16 to figure the amount to enter on line 17.

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

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

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

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that

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 amount on Schedule A, line 8 2. _____
 3. Subtract line 2 from line 1. If the result is zero, **stop here**; enter the amount from line 1 above on Schedule A, line 17 3. _____
 4. Multiply line 3 above by 80% (.80) 4. _____
 5. Enter the amount from Form 1040NR, line 33 5. _____
 6. Enter \$121,200 (\$60,600 if you checked filing status box 3, 4, or 5) 6. _____
 7. Subtract line 6 from line 5. If the result is zero or less, **stop here**; enter the amount from line 1 above on Schedule A, line 17 7. _____
 8. Multiply line 7 above by 3% (.03) 8. _____
 9. Enter the **smaller** of line 4 or line 8 9. _____
 10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 17. 10. _____
-

is subject to tax; it does not apply to the part that is a return of your cost.

The following list gives only a general idea of what income to report on page 4, but only to the extent the amount received is not effectively connected with the conduct of a trade or business in the United States.

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

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

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

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

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

4. Capital gains in excess of capital losses from U.S. sources during 1997. Include these gains only if you were in the United States at least 183 days during 1997. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

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

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

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 75 (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 75, 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.

By January 31, 1998, you should receive a **Form SSA-1042S** showing the total social security benefits paid to you in 1997, and the amount of any benefits you repaid in 1997. 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** your Forms SSA-1042S and Forms RRB-1042S on line 73 of Form 1040NR. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

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

Other Information (Page 5)

Item M

Reporting of Treaty Benefits Claimed

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), attached to your tax return. But see Pub. 519 for exceptions to this rule. You can be charged a \$1,000 penalty for each failure to report the required information. For more details, see Form 8833 and Regulations section 301.6114-1.

Item P

See **Special Rules for Former U.S. Citizens and Former Long-Term U.S. Residents** on page 5 for details on how to answer the two questions in item P.

Reminders

Sign and Date Your Return

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

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

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

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

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

Address Change

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

If you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address. Please be sure to write your identifying number (defined on page 6) on any letters to the IRS.

1998 Income Tax Withholding and Estimated Tax Payments for Individuals

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your 1998 pay. In general, you do not have to make estimated tax payments if you expect that your 1998 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 1998 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 1998 and you must pay estimated tax, use **Form 1040-ES**.

How Long Should Records Be Kept?

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

of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see **Pub. 552**, Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return

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

Amended Return

File **Form 1040X**, Amended U.S. Individual Income Tax Return, 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.

Interest and Penalties

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

If you include interest or penalties with your payment, identify and enter the amount in the bottom margin of Form 1040NR, page 2. Please **do not** include it in the **Amount You Owe** on line 64.

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

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

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

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

includes altering or striking out the preprinted language above the space where you sign.

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

Gift To Reduce the Public Debt

If you wish to make such a gift, make your check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, Washington, DC 20239-0601. 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. If you owe tax, make a separate check for that amount payable to "Internal Revenue Service."

Note: *You may be able to deduct this gift on your 1998 tax return as a charitable contribution.*

Taxpayer Assistance

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

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

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your identifying number (defined on page 6) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from Internal Revenue Service offices in: Bonn, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Santiago, Chile; Singapore; Sydney, Australia; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. You can also download forms and publications from the IRS Internet Web Site at www.irs.ustreas.gov.

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, please contact the consular office at the nearest U.S. embassy.

Help With Unresolved Tax Issues

The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution

assistance. (You may also contact one of the overseas IRS offices listed above.) This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts. For more details, see **Pub. 1546**.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. The list published in September 1997 includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

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

Caution: *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.*

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 40 min.; **Learning about the law or the form**, 1 hr., 44 min.; **Preparing the form**, 3 hr., 58 min.; and **Copying, assembling, and sending the form to the IRS**, 1 hr., 40 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send your return to this address. Instead, see **Where To File** on page 3.

1997 Tax Table

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,859	3,784	4,385
25,250	25,300	3,873	3,791	4,399
25,300	25,350	3,887	3,799	4,413
25,350	25,400	3,901	3,806	4,427

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

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 37 of Form 1040NR is \$25,300. First, he finds the \$25,300–25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount he must enter on line 38 of his Form 1040NR.

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
0	5	\$0	\$0	\$0	1,300	1,325	197	197	197	2,700	2,725	407	407	407
5	15	2	2	2	1,325	1,350	201	201	201	2,725	2,750	411	411	411
15	25	3	3	3	1,350	1,375	204	204	204	2,750	2,775	414	414	414
25	50	6	6	6	1,375	1,400	208	208	208	2,775	2,800	418	418	418
50	75	9	9	9	1,400	1,425	212	212	212	2,800	2,825	422	422	422
75	100	13	13	13	1,425	1,450	216	216	216	2,825	2,850	426	426	426
100	125	17	17	17	1,450	1,475	219	219	219	2,850	2,875	429	429	429
125	150	21	21	21	1,475	1,500	223	223	223	2,875	2,900	433	433	433
150	175	24	24	24	1,500	1,525	227	227	227	2,900	2,925	437	437	437
175	200	28	28	28	1,525	1,550	231	231	231	2,925	2,950	441	441	441
200	225	32	32	32	1,550	1,575	234	234	234	2,950	2,975	444	444	444
225	250	36	36	36	1,575	1,600	238	238	238	2,975	3,000	448	448	448
250	275	39	39	39	1,600	1,625	242	242	242	3,000				
275	300	43	43	43	1,625	1,650	246	246	246	3,000	3,050	454	454	454
300	325	47	47	47	1,650	1,675	249	249	249	3,050	3,100	461	461	461
325	350	51	51	51	1,675	1,700	253	253	253	3,100	3,150	469	469	469
350	375	54	54	54	1,700	1,725	257	257	257	3,150	3,200	476	476	476
375	400	58	58	58	1,725	1,750	261	261	261	3,200	3,250	484	484	484
400	425	62	62	62	1,750	1,775	264	264	264	3,250	3,300	491	491	491
425	450	66	66	66	1,775	1,800	268	268	268	3,300	3,350	499	499	499
450	475	69	69	69	1,800	1,825	272	272	272	3,350	3,400	506	506	506
475	500	73	73	73	1,825	1,850	276	276	276	3,400	3,450	514	514	514
500	525	77	77	77	1,850	1,875	279	279	279	3,450	3,500	521	521	521
525	550	81	81	81	1,875	1,900	283	283	283	3,500	3,550	529	529	529
550	575	84	84	84	1,900	1,925	287	287	287	3,550	3,600	536	536	536
575	600	88	88	88	1,925	1,950	291	291	291	3,600	3,650	544	544	544
600	625	92	92	92	1,950	1,975	294	294	294	3,650	3,700	551	551	551
625	650	96	96	96	1,975	2,000	298	298	298	3,700	3,750	559	559	559
650	675	99	99	99	2,000					3,750	3,800	566	566	566
675	700	103	103	103	2,000	2,025	302	302	302	3,800	3,850	574	574	574
700	725	107	107	107	2,025	2,050	306	306	306	3,850	3,900	581	581	581
725	750	111	111	111	2,050	2,075	309	309	309	3,900	3,950	589	589	589
750	775	114	114	114	2,075	2,100	313	313	313	3,950	4,000	596	596	596
775	800	118	118	118	2,100	2,125	317	317	317	4,000				
800	825	122	122	122	2,125	2,150	321	321	321	4,000	4,050	604	604	604
825	850	126	126	126	2,150	2,175	324	324	324	4,050	4,100	611	611	611
850	875	129	129	129	2,175	2,200	328	328	328	4,100	4,150	619	619	619
875	900	133	133	133	2,200	2,225	332	332	332	4,150	4,200	626	626	626
900	925	137	137	137	2,225	2,250	336	336	336	4,200	4,250	634	634	634
925	950	141	141	141	2,250	2,275	339	339	339	4,250	4,300	641	641	641
950	975	144	144	144	2,275	2,300	343	343	343	4,300	4,350	649	649	649
975	1,000	148	148	148	2,300	2,325	347	347	347	4,350	4,400	656	656	656
1,000					2,325	2,350	351	351	351	4,400	4,450	664	664	664
1,000	1,025	152	152	152	2,350	2,375	354	354	354	4,450	4,500	671	671	671
1,025	1,050	156	156	156	2,375	2,400	358	358	358	4,500	4,550	679	679	679
1,050	1,075	159	159	159	2,400	2,425	362	362	362	4,550	4,600	686	686	686
1,075	1,100	163	163	163	2,425	2,450	366	366	366	4,600	4,650	694	694	694
1,100	1,125	167	167	167	2,450	2,475	369	369	369	4,650	4,700	701	701	701
1,125	1,150	171	171	171	2,475	2,500	373	373	373	4,700	4,750	709	709	709
1,150	1,175	174	174	174	2,500	2,525	377	377	377	4,750	4,800	716	716	716
1,175	1,200	178	178	178	2,525	2,550	381	381	381	4,800	4,850	724	724	724
1,200	1,225	182	182	182	2,550	2,575	384	384	384	4,850	4,900	731	731	731
1,225	1,250	186	186	186	2,575	2,600	388	388	388	4,900	4,950	739	739	739
1,250	1,275	189	189	189	2,600	2,625	392	392	392	4,950	5,000	746	746	746
1,275	1,300	193	193	193	2,625	2,650	396	396	396					
					2,650	2,675	399	399	399					
					2,675	2,700	403	403	403					

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—		Your tax is—			Your tax is—		Your tax is—		
5,000					8,000					11,000				
5,000	5,050	754	754	754	8,000	8,050	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,100	5,150	769	769	769	8,100	8,150	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669
5,150	5,200	776	776	776	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,200	5,250	784	784	784	8,200	8,250	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684
5,250	5,300	791	791	791	8,250	8,300	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691
5,300	5,350	799	799	799	8,300	8,350	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699
5,350	5,400	806	806	806	8,350	8,400	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706
5,400	5,450	814	814	814	8,400	8,450	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714
5,450	5,500	821	821	821	8,450	8,500	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721
5,500	5,550	829	829	829	8,500	8,550	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729
5,550	5,600	836	836	836	8,550	8,600	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736
5,600	5,650	844	844	844	8,600	8,650	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744
5,650	5,700	851	851	851	8,650	8,700	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751
5,700	5,750	859	859	859	8,700	8,750	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759
5,750	5,800	866	866	866	8,750	8,800	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766
5,800	5,850	874	874	874	8,800	8,850	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774
5,850	5,900	881	881	881	8,850	8,900	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781
5,900	5,950	889	889	889	8,900	8,950	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789
5,950	6,000	896	896	896	8,950	9,000	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796
6,000					9,000					12,000				
6,000	6,050	904	904	904	9,000	9,050	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804
6,050	6,100	911	911	911	9,050	9,100	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811
6,100	6,150	919	919	919	9,100	9,150	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819
6,150	6,200	926	926	926	9,150	9,200	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826
6,200	6,250	934	934	934	9,200	9,250	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834
6,250	6,300	941	941	941	9,250	9,300	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841
6,300	6,350	949	949	949	9,300	9,350	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849
6,350	6,400	956	956	956	9,350	9,400	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856
6,400	6,450	964	964	964	9,400	9,450	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864
6,450	6,500	971	971	971	9,450	9,500	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871
6,500	6,550	979	979	979	9,500	9,550	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879
6,550	6,600	986	986	986	9,550	9,600	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886
6,600	6,650	994	994	994	9,600	9,650	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946
7,000					10,000					13,000				
7,000	7,050	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
14,000					17,000					20,000				
14,000	14,050	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,004
14,050	14,100	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,011
14,100	14,150	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,019
14,150	14,200	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,026
14,200	14,250	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,034
14,250	14,300	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,041
14,300	14,350	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,049
14,350	14,400	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,056
14,400	14,450	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,064
14,450	14,500	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,071
14,500	14,550	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,079
14,550	14,600	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,086
14,600	14,650	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,094
14,650	14,700	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,111
14,700	14,750	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,125
14,750	14,800	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,139
14,800	14,850	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,153
14,850	14,900	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,167
14,900	14,950	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,181
14,950	15,000	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,195
15,000					18,000					21,000				
15,000	15,050	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,209
15,050	15,100	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,223
15,100	15,150	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,237
15,150	15,200	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,251
15,200	15,250	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,265
15,250	15,300	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,279
15,300	15,350	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,293
15,350	15,400	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,307
15,400	15,450	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,321
15,450	15,500	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,335
15,500	15,550	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,349
15,550	15,600	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,363
15,600	15,650	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,377
15,650	15,700	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,391
15,700	15,750	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,405
15,750	15,800	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,419
15,800	15,850	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,433
15,850	15,900	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,447
15,900	15,950	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,461
15,950	16,000	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,475
16,000					19,000					22,000				
16,000	16,050	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,489
16,050	16,100	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,503
16,100	16,150	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,517
16,150	16,200	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,531
16,200	16,250	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,545
16,250	16,300	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,559
16,300	16,350	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,573
16,350	16,400	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,587
16,400	16,450	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,601
16,450	16,500	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,615
16,500	16,550	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,929	22,500	22,550	3,379	3,379	3,629
16,550	16,600	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,936	22,550	22,600	3,386	3,386	3,643
16,600	16,650	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,944	22,600	22,650	3,394	3,394	3,657
16,650	16,700	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,951	22,650	22,700	3,401	3,401	3,671
16,700	16,750	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,959	22,700	22,750	3,409	3,409	3,685
16,750	16,800	2,516	2,516	2,516	19,750	19,800	2,966	2,966	2,966	22,750	22,800	3,416	3,416	3,699
16,800	16,850	2,524	2,524	2,524	19,800	19,850	2,974	2,974	2,974	22,800	22,850	3,424	3,424	3,713
16,850	16,900	2,531	2,531	2,531	19,850	19,900	2,981	2,981	2,981	22,850	22,900	3,431	3,431	3,727
16,900	16,950	2,539	2,539	2,539	19,900	19,950	2,989	2,989	2,989	22,900	22,950	3,439	3,439	3,741
16,950	17,000	2,546	2,546	2,546	19,950	20,000	2,996	2,996	2,996	22,950	23,000	3,446	3,446	3,755

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, 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	3,454	3,454	3,769	26,000	26,050	4,083	3,904	4,609	29,000	29,050	4,923	4,354	5,449
23,050	23,100	3,461	3,461	3,783	26,050	26,100	4,097	3,911	4,623	29,050	29,100	4,937	4,361	5,463
23,100	23,150	3,469	3,469	3,797	26,100	26,150	4,111	3,919	4,637	29,100	29,150	4,951	4,369	5,477
23,150	23,200	3,476	3,476	3,811	26,150	26,200	4,125	3,926	4,651	29,150	29,200	4,965	4,376	5,491
23,200	23,250	3,484	3,484	3,825	26,200	26,250	4,139	3,934	4,665	29,200	29,250	4,979	4,384	5,505
23,250	23,300	3,491	3,491	3,839	26,250	26,300	4,153	3,941	4,679	29,250	29,300	4,993	4,391	5,519
23,300	23,350	3,499	3,499	3,853	26,300	26,350	4,167	3,949	4,693	29,300	29,350	5,007	4,399	5,533
23,350	23,400	3,506	3,506	3,867	26,350	26,400	4,181	3,956	4,707	29,350	29,400	5,021	4,406	5,547
23,400	23,450	3,514	3,514	3,881	26,400	26,450	4,195	3,964	4,721	29,400	29,450	5,035	4,414	5,561
23,450	23,500	3,521	3,521	3,895	26,450	26,500	4,209	3,971	4,735	29,450	29,500	5,049	4,421	5,575
23,500	23,550	3,529	3,529	3,909	26,500	26,550	4,223	3,979	4,749	29,500	29,550	5,063	4,429	5,589
23,550	23,600	3,536	3,536	3,923	26,550	26,600	4,237	3,986	4,763	29,550	29,600	5,077	4,436	5,603
23,600	23,650	3,544	3,544	3,937	26,600	26,650	4,251	3,994	4,777	29,600	29,650	5,091	4,444	5,617
23,650	23,700	3,551	3,551	3,951	26,650	26,700	4,265	4,001	4,791	29,650	29,700	5,105	4,451	5,631
23,700	23,750	3,559	3,559	3,965	26,700	26,750	4,279	4,009	4,805	29,700	29,750	5,119	4,459	5,645
23,750	23,800	3,566	3,566	3,979	26,750	26,800	4,293	4,016	4,819	29,750	29,800	5,133	4,466	5,659
23,800	23,850	3,574	3,574	3,993	26,800	26,850	4,307	4,024	4,833	29,800	29,850	5,147	4,474	5,673
23,850	23,900	3,581	3,581	4,007	26,850	26,900	4,321	4,031	4,847	29,850	29,900	5,161	4,481	5,687
23,900	23,950	3,589	3,589	4,021	26,900	26,950	4,335	4,039	4,861	29,900	29,950	5,175	4,489	5,701
23,950	24,000	3,596	3,596	4,035	26,950	27,000	4,349	4,046	4,875	29,950	30,000	5,189	4,496	5,715
24,000					27,000					30,000				
24,000	24,050	3,604	3,604	4,049	27,000	27,050	4,363	4,054	4,889	30,000	30,050	5,203	4,504	5,729
24,050	24,100	3,611	3,611	4,063	27,050	27,100	4,377	4,061	4,903	30,050	30,100	5,217	4,511	5,743
24,100	24,150	3,619	3,619	4,077	27,100	27,150	4,391	4,069	4,917	30,100	30,150	5,231	4,519	5,757
24,150	24,200	3,626	3,626	4,091	27,150	27,200	4,405	4,076	4,931	30,150	30,200	5,245	4,526	5,771
24,200	24,250	3,634	3,634	4,105	27,200	27,250	4,419	4,084	4,945	30,200	30,250	5,259	4,534	5,785
24,250	24,300	3,641	3,641	4,119	27,250	27,300	4,433	4,091	4,959	30,250	30,300	5,273	4,541	5,799
24,300	24,350	3,649	3,649	4,133	27,300	27,350	4,447	4,099	4,973	30,300	30,350	5,287	4,549	5,813
24,350	24,400	3,656	3,656	4,147	27,350	27,400	4,461	4,106	4,987	30,350	30,400	5,301	4,556	5,827
24,400	24,450	3,664	3,664	4,161	27,400	27,450	4,475	4,114	5,001	30,400	30,450	5,315	4,564	5,841
24,450	24,500	3,671	3,671	4,175	27,450	27,500	4,489	4,121	5,015	30,450	30,500	5,329	4,571	5,855
24,500	24,550	3,679	3,679	4,189	27,500	27,550	4,503	4,129	5,029	30,500	30,550	5,343	4,579	5,869
24,550	24,600	3,686	3,686	4,203	27,550	27,600	4,517	4,136	5,043	30,550	30,600	5,357	4,586	5,883
24,600	24,650	3,694	3,694	4,217	27,600	27,650	4,531	4,144	5,057	30,600	30,650	5,371	4,594	5,897
24,650	24,700	3,705	3,701	4,231	27,650	27,700	4,545	4,151	5,071	30,650	30,700	5,385	4,601	5,911
24,700	24,750	3,719	3,709	4,245	27,700	27,750	4,559	4,159	5,085	30,700	30,750	5,399	4,609	5,925
24,750	24,800	3,733	3,716	4,259	27,750	27,800	4,573	4,166	5,099	30,750	30,800	5,413	4,616	5,939
24,800	24,850	3,747	3,724	4,273	27,800	27,850	4,587	4,174	5,113	30,800	30,850	5,427	4,624	5,953
24,850	24,900	3,761	3,731	4,287	27,850	27,900	4,601	4,181	5,127	30,850	30,900	5,441	4,631	5,967
24,900	24,950	3,775	3,739	4,301	27,900	27,950	4,615	4,189	5,141	30,900	30,950	5,455	4,639	5,981
24,950	25,000	3,789	3,746	4,315	27,950	28,000	4,629	4,196	5,155	30,950	31,000	5,469	4,646	5,995
25,000					28,000					31,000				
25,000	25,050	3,803	3,754	4,329	28,000	28,050	4,643	4,204	5,169	31,000	31,050	5,483	4,654	6,009
25,050	25,100	3,817	3,761	4,343	28,050	28,100	4,657	4,211	5,183	31,050	31,100	5,497	4,661	6,023
25,100	25,150	3,831	3,769	4,357	28,100	28,150	4,671	4,219	5,197	31,100	31,150	5,511	4,669	6,037
25,150	25,200	3,845	3,776	4,371	28,150	28,200	4,685	4,226	5,211	31,150	31,200	5,525	4,676	6,051
25,200	25,250	3,859	3,784	4,385	28,200	28,250	4,699	4,234	5,225	31,200	31,250	5,539	4,684	6,065
25,250	25,300	3,873	3,791	4,399	28,250	28,300	4,713	4,241	5,239	31,250	31,300	5,553	4,691	6,079
25,300	25,350	3,887	3,799	4,413	28,300	28,350	4,727	4,249	5,253	31,300	31,350	5,567	4,699	6,093
25,350	25,400	3,901	3,806	4,427	28,350	28,400	4,741	4,256	5,267	31,350	31,400	5,581	4,706	6,107
25,400	25,450	3,915	3,814	4,441	28,400	28,450	4,755	4,264	5,281	31,400	31,450	5,595	4,714	6,121
25,450	25,500	3,929	3,821	4,455	28,450	28,500	4,769	4,271	5,295	31,450	31,500	5,609	4,721	6,135
25,500	25,550	3,943	3,829	4,469	28,500	28,550	4,783	4,279	5,309	31,500	31,550	5,623	4,729	6,149
25,550	25,600	3,957	3,836	4,483	28,550	28,600	4,797	4,286	5,323	31,550	31,600	5,637	4,736	6,163
25,600	25,650	3,971	3,844	4,497	28,600	28,650	4,811	4,294	5,337	31,600	31,650	5,651	4,744	6,177
25,650	25,700	3,985	3,851	4,511	28,650	28,700	4,825	4,301	5,351	31,650	31,700	5,665	4,751	6,191
25,700	25,750	3,999	3,859	4,525	28,700	28,750	4,839	4,309	5,365	31,700	31,750	5,679	4,759	6,205
25,750	25,800	4,013	3,866	4,539	28,750	28,800	4,853	4,316	5,379	31,750	31,800	5,693	4,766	6,219
25,800	25,850	4,027	3,874	4,553	28,800	28,850	4,867	4,324	5,393	31,800	31,850	5,707	4,774	6,233
25,850	25,900	4,041	3,881	4,567	28,850	28,900	4,881	4,331	5,407	31,850	31,900	5,721	4,781	6,247
25,900	25,950	4,055	3,889	4,581	28,900	28,950	4,895	4,339	5,421	31,900	31,950	5,735	4,789	6,261
25,950	26,000	4,069	3,896	4,595	28,950	29,000	4,909	4,346	5,435	31,950	32,000	5,749	4,796	6,275

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	5,763	4,804	6,289	35,000	35,050	6,603	5,254	7,129	38,000	38,050	7,443	5,704	7,969
32,050	32,100	5,777	4,811	6,303	35,050	35,100	6,617	5,261	7,143	38,050	38,100	7,457	5,711	7,983
32,100	32,150	5,791	4,819	6,317	35,100	35,150	6,631	5,269	7,157	38,100	38,150	7,471	5,719	7,997
32,150	32,200	5,805	4,826	6,331	35,150	35,200	6,645	5,276	7,171	38,150	38,200	7,485	5,726	8,011
32,200	32,250	5,819	4,834	6,345	35,200	35,250	6,659	5,284	7,185	38,200	38,250	7,499	5,734	8,025
32,250	32,300	5,833	4,841	6,359	35,250	35,300	6,673	5,291	7,199	38,250	38,300	7,513	5,741	8,039
32,300	32,350	5,847	4,849	6,373	35,300	35,350	6,687	5,299	7,213	38,300	38,350	7,527	5,749	8,053
32,350	32,400	5,861	4,856	6,387	35,350	35,400	6,701	5,306	7,227	38,350	38,400	7,541	5,756	8,067
32,400	32,450	5,875	4,864	6,401	35,400	35,450	6,715	5,314	7,241	38,400	38,450	7,555	5,764	8,081
32,450	32,500	5,889	4,871	6,415	35,450	35,500	6,729	5,321	7,255	38,450	38,500	7,569	5,771	8,095
32,500	32,550	5,903	4,879	6,429	35,500	35,550	6,743	5,329	7,269	38,500	38,550	7,583	5,779	8,109
32,550	32,600	5,917	4,886	6,443	35,550	35,600	6,757	5,336	7,283	38,550	38,600	7,597	5,786	8,123
32,600	32,650	5,931	4,894	6,457	35,600	35,650	6,771	5,344	7,297	38,600	38,650	7,611	5,794	8,137
32,650	32,700	5,945	4,901	6,471	35,650	35,700	6,785	5,351	7,311	38,650	38,700	7,625	5,801	8,151
32,700	32,750	5,959	4,909	6,485	35,700	35,750	6,799	5,359	7,325	38,700	38,750	7,639	5,809	8,165
32,750	32,800	5,973	4,916	6,499	35,750	35,800	6,813	5,366	7,339	38,750	38,800	7,653	5,816	8,179
32,800	32,850	5,987	4,924	6,513	35,800	35,850	6,827	5,374	7,353	38,800	38,850	7,667	5,824	8,193
32,850	32,900	6,001	4,931	6,527	35,850	35,900	6,841	5,381	7,367	38,850	38,900	7,681	5,831	8,207
32,900	32,950	6,015	4,939	6,541	35,900	35,950	6,855	5,389	7,381	38,900	38,950	7,695	5,839	8,221
32,950	33,000	6,029	4,946	6,555	35,950	36,000	6,869	5,396	7,395	38,950	39,000	7,709	5,846	8,235
33,000					36,000					39,000				
33,000	33,050	6,043	4,954	6,569	36,000	36,050	6,883	5,404	7,409	39,000	39,050	7,723	5,854	8,249
33,050	33,100	6,057	4,961	6,583	36,050	36,100	6,897	5,411	7,423	39,050	39,100	7,737	5,861	8,263
33,100	33,150	6,071	4,969	6,597	36,100	36,150	6,911	5,419	7,437	39,100	39,150	7,751	5,869	8,277
33,150	33,200	6,085	4,976	6,611	36,150	36,200	6,925	5,426	7,451	39,150	39,200	7,765	5,876	8,291
33,200	33,250	6,099	4,984	6,625	36,200	36,250	6,939	5,434	7,465	39,200	39,250	7,779	5,884	8,305
33,250	33,300	6,113	4,991	6,639	36,250	36,300	6,953	5,441	7,479	39,250	39,300	7,793	5,891	8,319
33,300	33,350	6,127	4,999	6,653	36,300	36,350	6,967	5,449	7,493	39,300	39,350	7,807	5,899	8,333
33,350	33,400	6,141	5,006	6,667	36,350	36,400	6,981	5,456	7,507	39,350	39,400	7,821	5,906	8,347
33,400	33,450	6,155	5,014	6,681	36,400	36,450	6,995	5,464	7,521	39,400	39,450	7,835	5,914	8,361
33,450	33,500	6,169	5,021	6,695	36,450	36,500	7,009	5,471	7,535	39,450	39,500	7,849	5,921	8,375
33,500	33,550	6,183	5,029	6,709	36,500	36,550	7,023	5,479	7,549	39,500	39,550	7,863	5,929	8,389
33,550	33,600	6,197	5,036	6,723	36,550	36,600	7,037	5,486	7,563	39,550	39,600	7,877	5,936	8,403
33,600	33,650	6,211	5,044	6,737	36,600	36,650	7,051	5,494	7,577	39,600	39,650	7,891	5,944	8,417
33,650	33,700	6,225	5,051	6,751	36,650	36,700	7,065	5,501	7,591	39,650	39,700	7,905	5,951	8,431
33,700	33,750	6,239	5,059	6,765	36,700	36,750	7,079	5,509	7,605	39,700	39,750	7,919	5,959	8,445
33,750	33,800	6,253	5,066	6,779	36,750	36,800	7,093	5,516	7,619	39,750	39,800	7,933	5,966	8,459
33,800	33,850	6,267	5,074	6,793	36,800	36,850	7,107	5,524	7,633	39,800	39,850	7,947	5,974	8,473
33,850	33,900	6,281	5,081	6,807	36,850	36,900	7,121	5,531	7,647	39,850	39,900	7,961	5,981	8,487
33,900	33,950	6,295	5,089	6,821	36,900	36,950	7,135	5,539	7,661	39,900	39,950	7,975	5,989	8,501
33,950	34,000	6,309	5,096	6,835	36,950	37,000	7,149	5,546	7,675	39,950	40,000	7,989	5,996	8,515
34,000					37,000					40,000				
34,000	34,050	6,323	5,104	6,849	37,000	37,050	7,163	5,554	7,689	40,000	40,050	8,003	6,004	8,529
34,050	34,100	6,337	5,111	6,863	37,050	37,100	7,177	5,561	7,703	40,050	40,100	8,017	6,011	8,543
34,100	34,150	6,351	5,119	6,877	37,100	37,150	7,191	5,569	7,717	40,100	40,150	8,031	6,019	8,557
34,150	34,200	6,365	5,126	6,891	37,150	37,200	7,205	5,576	7,731	40,150	40,200	8,045	6,026	8,571
34,200	34,250	6,379	5,134	6,905	37,200	37,250	7,219	5,584	7,745	40,200	40,250	8,059	6,034	8,585
34,250	34,300	6,393	5,141	6,919	37,250	37,300	7,233	5,591	7,759	40,250	40,300	8,073	6,041	8,599
34,300	34,350	6,407	5,149	6,933	37,300	37,350	7,247	5,599	7,773	40,300	40,350	8,087	6,049	8,613
34,350	34,400	6,421	5,156	6,947	37,350	37,400	7,261	5,606	7,787	40,350	40,400	8,101	6,056	8,627
34,400	34,450	6,435	5,164	6,961	37,400	37,450	7,275	5,614	7,801	40,400	40,450	8,115	6,064	8,641
34,450	34,500	6,449	5,171	6,975	37,450	37,500	7,289	5,621	7,815	40,450	40,500	8,129	6,071	8,655
34,500	34,550	6,463	5,179	6,989	37,500	37,550	7,303	5,629	7,829	40,500	40,550	8,143	6,079	8,669
34,550	34,600	6,477	5,186	7,003	37,550	37,600	7,317	5,636	7,843	40,550	40,600	8,157	6,086	8,683
34,600	34,650	6,491	5,194	7,017	37,600	37,650	7,331	5,644	7,857	40,600	40,650	8,171	6,094	8,697
34,650	34,700	6,505	5,201	7,031	37,650	37,700	7,345	5,651	7,871	40,650	40,700	8,185	6,101	8,711
34,700	34,750	6,519	5,209	7,045	37,700	37,750	7,359	5,659	7,885	40,700	40,750	8,199	6,109	8,725
34,750	34,800	6,533	5,216	7,059	37,750	37,800	7,373	5,666	7,899	40,750	40,800	8,213	6,116	8,739
34,800	34,850	6,547	5,224	7,073	37,800	37,850	7,387	5,674	7,913	40,800	40,850	8,227	6,124	8,753
34,850	34,900	6,561	5,231	7,087	37,850	37,900	7,401	5,681	7,927	40,850	40,900	8,241	6,131	8,767
34,900	34,950	6,575	5,239	7,101	37,900	37,950	7,415	5,689	7,941	40,900	40,950	8,255	6,139	8,781
34,950	35,000	6,589	5,246	7,115	37,950	38,000	7,429	5,696	7,955	40,950	41,000	8,269	6,146	8,795

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	8,283	6,154	8,809	44,000	44,050	9,123	6,971	9,649	47,000	47,050	9,963	7,811	10,489
41,050	41,100	8,297	6,161	8,823	44,050	44,100	9,137	6,985	9,663	47,050	47,100	9,977	7,825	10,503
41,100	41,150	8,311	6,169	8,837	44,100	44,150	9,151	6,999	9,677	47,100	47,150	9,991	7,839	10,517
41,150	41,200	8,325	6,176	8,851	44,150	44,200	9,165	7,013	9,691	47,150	47,200	10,005	7,853	10,531
41,200	41,250	8,339	6,187	8,865	44,200	44,250	9,179	7,027	9,705	47,200	47,250	10,019	7,867	10,545
41,250	41,300	8,353	6,201	8,879	44,250	44,300	9,193	7,041	9,719	47,250	47,300	10,033	7,881	10,559
41,300	41,350	8,367	6,215	8,893	44,300	44,350	9,207	7,055	9,733	47,300	47,350	10,047	7,895	10,573
41,350	41,400	8,381	6,229	8,907	44,350	44,400	9,221	7,069	9,747	47,350	47,400	10,061	7,909	10,587
41,400	41,450	8,395	6,243	8,921	44,400	44,450	9,235	7,083	9,761	47,400	47,450	10,075	7,923	10,601
41,450	41,500	8,409	6,257	8,935	44,450	44,500	9,249	7,097	9,775	47,450	47,500	10,089	7,937	10,615
41,500	41,550	8,423	6,271	8,949	44,500	44,550	9,263	7,111	9,789	47,500	47,550	10,103	7,951	10,629
41,550	41,600	8,437	6,285	8,963	44,550	44,600	9,277	7,125	9,803	47,550	47,600	10,117	7,965	10,643
41,600	41,650	8,451	6,299	8,977	44,600	44,650	9,291	7,139	9,817	47,600	47,650	10,131	7,979	10,657
41,650	41,700	8,465	6,313	8,991	44,650	44,700	9,305	7,153	9,831	47,650	47,700	10,145	7,993	10,671
41,700	41,750	8,479	6,327	9,005	44,700	44,750	9,319	7,167	9,845	47,700	47,750	10,159	8,007	10,685
41,750	41,800	8,493	6,341	9,019	44,750	44,800	9,333	7,181	9,859	47,750	47,800	10,173	8,021	10,699
41,800	41,850	8,507	6,355	9,033	44,800	44,850	9,347	7,195	9,873	47,800	47,850	10,187	8,035	10,713
41,850	41,900	8,521	6,369	9,047	44,850	44,900	9,361	7,209	9,887	47,850	47,900	10,201	8,049	10,727
41,900	41,950	8,535	6,383	9,061	44,900	44,950	9,375	7,223	9,901	47,900	47,950	10,215	8,063	10,741
41,950	42,000	8,549	6,397	9,075	44,950	45,000	9,389	7,237	9,915	47,950	48,000	10,229	8,077	10,755
42,000					45,000					48,000				
42,000	42,050	8,563	6,411	9,089	45,000	45,050	9,403	7,251	9,929	48,000	48,050	10,243	8,091	10,769
42,050	42,100	8,577	6,425	9,103	45,050	45,100	9,417	7,265	9,943	48,050	48,100	10,257	8,105	10,783
42,100	42,150	8,591	6,439	9,117	45,100	45,150	9,431	7,279	9,957	48,100	48,150	10,271	8,119	10,797
42,150	42,200	8,605	6,453	9,131	45,150	45,200	9,445	7,293	9,971	48,150	48,200	10,285	8,133	10,811
42,200	42,250	8,619	6,467	9,145	45,200	45,250	9,459	7,307	9,985	48,200	48,250	10,299	8,147	10,825
42,250	42,300	8,633	6,481	9,159	45,250	45,300	9,473	7,321	9,999	48,250	48,300	10,313	8,161	10,839
42,300	42,350	8,647	6,495	9,173	45,300	45,350	9,487	7,335	10,013	48,300	48,350	10,327	8,175	10,853
42,350	42,400	8,661	6,509	9,187	45,350	45,400	9,501	7,349	10,027	48,350	48,400	10,341	8,189	10,867
42,400	42,450	8,675	6,523	9,201	45,400	45,450	9,515	7,363	10,041	48,400	48,450	10,355	8,203	10,881
42,450	42,500	8,689	6,537	9,215	45,450	45,500	9,529	7,377	10,055	48,450	48,500	10,369	8,217	10,895
42,500	42,550	8,703	6,551	9,229	45,500	45,550	9,543	7,391	10,069	48,500	48,550	10,383	8,231	10,909
42,550	42,600	8,717	6,565	9,243	45,550	45,600	9,557	7,405	10,083	48,550	48,600	10,397	8,245	10,923
42,600	42,650	8,731	6,579	9,257	45,600	45,650	9,571	7,419	10,097	48,600	48,650	10,411	8,259	10,937
42,650	42,700	8,745	6,593	9,271	45,650	45,700	9,585	7,433	10,111	48,650	48,700	10,425	8,273	10,951
42,700	42,750	8,759	6,607	9,285	45,700	45,750	9,599	7,447	10,125	48,700	48,750	10,439	8,287	10,965
42,750	42,800	8,773	6,621	9,299	45,750	45,800	9,613	7,461	10,139	48,750	48,800	10,453	8,301	10,979
42,800	42,850	8,787	6,635	9,313	45,800	45,850	9,627	7,475	10,153	48,800	48,850	10,467	8,315	10,993
42,850	42,900	8,801	6,649	9,327	45,850	45,900	9,641	7,489	10,167	48,850	48,900	10,481	8,329	11,007
42,900	42,950	8,815	6,663	9,341	45,900	45,950	9,655	7,503	10,181	48,900	48,950	10,495	8,343	11,021
42,950	43,000	8,829	6,677	9,355	45,950	46,000	9,669	7,517	10,195	48,950	49,000	10,509	8,357	11,035
43,000					46,000					49,000				
43,000	43,050	8,843	6,691	9,369	46,000	46,050	9,683	7,531	10,209	49,000	49,050	10,523	8,371	11,049
43,050	43,100	8,857	6,705	9,383	46,050	46,100	9,697	7,545	10,223	49,050	49,100	10,537	8,385	11,063
43,100	43,150	8,871	6,719	9,397	46,100	46,150	9,711	7,559	10,237	49,100	49,150	10,551	8,399	11,077
43,150	43,200	8,885	6,733	9,411	46,150	46,200	9,725	7,573	10,251	49,150	49,200	10,565	8,413	11,091
43,200	43,250	8,899	6,747	9,425	46,200	46,250	9,739	7,587	10,265	49,200	49,250	10,579	8,427	11,105
43,250	43,300	8,913	6,761	9,439	46,250	46,300	9,753	7,601	10,279	49,250	49,300	10,593	8,441	11,119
43,300	43,350	8,927	6,775	9,453	46,300	46,350	9,767	7,615	10,293	49,300	49,350	10,607	8,455	11,133
43,350	43,400	8,941	6,789	9,467	46,350	46,400	9,781	7,629	10,307	49,350	49,400	10,621	8,469	11,147
43,400	43,450	8,955	6,803	9,481	46,400	46,450	9,795	7,643	10,321	49,400	49,450	10,635	8,483	11,161
43,450	43,500	8,969	6,817	9,495	46,450	46,500	9,809	7,657	10,335	49,450	49,500	10,649	8,497	11,175
43,500	43,550	8,983	6,831	9,509	46,500	46,550	9,823	7,671	10,349	49,500	49,550	10,663	8,511	11,189
43,550	43,600	8,997	6,845	9,523	46,550	46,600	9,837	7,685	10,363	49,550	49,600	10,677	8,525	11,203
43,600	43,650	9,011	6,859	9,537	46,600	46,650	9,851	7,699	10,377	49,600	49,650	10,691	8,539	11,217
43,650	43,700	9,025	6,873	9,551	46,650	46,700	9,865	7,713	10,391	49,650	49,700	10,705	8,553	11,231
43,700	43,750	9,039	6,887	9,565	46,700	46,750	9,879	7,727	10,405	49,700	49,750	10,719	8,567	11,245
43,750	43,800	9,053	6,901	9,579	46,750	46,800	9,893	7,741	10,419	49,750	49,800	10,733	8,581	11,259
43,800	43,850	9,067	6,915	9,593	46,800	46,850	9,907	7,755	10,433	49,800	49,850	10,747	8,595	11,273
43,850	43,900	9,081	6,929	9,607	46,850	46,900	9,921	7,769	10,447	49,850	49,900	10,761	8,609	11,287
43,900	43,950	9,095	6,943	9,621	46,900	46,950	9,935	7,783	10,461	49,900	49,950	10,775	8,623	11,301
43,950	44,000	9,109	6,957	9,635	46,950	47,000	9,949	7,797	10,475	49,950	50,000	10,789	8,637	11,315

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
50,000					53,000					56,000				
50,000	50,050	10,803	8,651	11,336	53,000	53,050	11,643	9,491	12,266	56,000	56,050	12,483	10,331	13,196
50,050	50,100	10,817	8,665	11,351	53,050	53,100	11,657	9,505	12,281	56,050	56,100	12,497	10,345	13,211
50,100	50,150	10,831	8,679	11,367	53,100	53,150	11,671	9,519	12,297	56,100	56,150	12,511	10,359	13,227
50,150	50,200	10,845	8,693	11,382	53,150	53,200	11,685	9,533	12,312	56,150	56,200	12,525	10,373	13,242
50,200	50,250	10,859	8,707	11,398	53,200	53,250	11,699	9,547	12,328	56,200	56,250	12,539	10,387	13,258
50,250	50,300	10,873	8,721	11,413	53,250	53,300	11,713	9,561	12,343	56,250	56,300	12,553	10,401	13,273
50,300	50,350	10,887	8,735	11,429	53,300	53,350	11,727	9,575	12,359	56,300	56,350	12,567	10,415	13,289
50,350	50,400	10,901	8,749	11,444	53,350	53,400	11,741	9,589	12,374	56,350	56,400	12,581	10,429	13,304
50,400	50,450	10,915	8,763	11,460	53,400	53,450	11,755	9,603	12,390	56,400	56,450	12,595	10,443	13,320
50,450	50,500	10,929	8,777	11,475	53,450	53,500	11,769	9,617	12,405	56,450	56,500	12,609	10,457	13,335
50,500	50,550	10,943	8,791	11,491	53,500	53,550	11,783	9,631	12,421	56,500	56,550	12,623	10,471	13,351
50,550	50,600	10,957	8,805	11,506	53,550	53,600	11,797	9,645	12,436	56,550	56,600	12,637	10,485	13,366
50,600	50,650	10,971	8,819	11,522	53,600	53,650	11,811	9,659	12,452	56,600	56,650	12,651	10,499	13,382
50,650	50,700	10,985	8,833	11,537	53,650	53,700	11,825	9,673	12,467	56,650	56,700	12,665	10,513	13,397
50,700	50,750	10,999	8,847	11,553	53,700	53,750	11,839	9,687	12,483	56,700	56,750	12,679	10,527	13,413
50,750	50,800	11,013	8,861	11,568	53,750	53,800	11,853	9,701	12,498	56,750	56,800	12,693	10,541	13,428
50,800	50,850	11,027	8,875	11,584	53,800	53,850	11,867	9,715	12,514	56,800	56,850	12,707	10,555	13,444
50,850	50,900	11,041	8,889	11,599	53,850	53,900	11,881	9,729	12,529	56,850	56,900	12,721	10,569	13,459
50,900	50,950	11,055	8,903	11,615	53,900	53,950	11,895	9,743	12,545	56,900	56,950	12,735	10,583	13,475
50,950	51,000	11,069	8,917	11,630	53,950	54,000	11,909	9,757	12,560	56,950	57,000	12,749	10,597	13,490
51,000					54,000					57,000				
51,000	51,050	11,083	8,931	11,646	54,000	54,050	11,923	9,771	12,576	57,000	57,050	12,763	10,611	13,506
51,050	51,100	11,097	8,945	11,661	54,050	54,100	11,937	9,785	12,591	57,050	57,100	12,777	10,625	13,521
51,100	51,150	11,111	8,959	11,677	54,100	54,150	11,951	9,799	12,607	57,100	57,150	12,791	10,639	13,537
51,150	51,200	11,125	8,973	11,692	54,150	54,200	11,965	9,813	12,622	57,150	57,200	12,805	10,653	13,552
51,200	51,250	11,139	8,987	11,708	54,200	54,250	11,979	9,827	12,638	57,200	57,250	12,819	10,667	13,568
51,250	51,300	11,153	9,001	11,723	54,250	54,300	11,993	9,841	12,653	57,250	57,300	12,833	10,681	13,583
51,300	51,350	11,167	9,015	11,739	54,300	54,350	12,007	9,855	12,669	57,300	57,350	12,847	10,695	13,599
51,350	51,400	11,181	9,029	11,754	54,350	54,400	12,021	9,869	12,684	57,350	57,400	12,861	10,709	13,614
51,400	51,450	11,195	9,043	11,770	54,400	54,450	12,035	9,883	12,700	57,400	57,450	12,875	10,723	13,630
51,450	51,500	11,209	9,057	11,785	54,450	54,500	12,049	9,897	12,715	57,450	57,500	12,889	10,737	13,645
51,500	51,550	11,223	9,071	11,801	54,500	54,550	12,063	9,911	12,731	57,500	57,550	12,903	10,751	13,661
51,550	51,600	11,237	9,085	11,816	54,550	54,600	12,077	9,925	12,746	57,550	57,600	12,917	10,765	13,676
51,600	51,650	11,251	9,099	11,832	54,600	54,650	12,091	9,939	12,762	57,600	57,650	12,931	10,779	13,692
51,650	51,700	11,265	9,113	11,847	54,650	54,700	12,105	9,953	12,777	57,650	57,700	12,945	10,793	13,707
51,700	51,750	11,279	9,127	11,863	54,700	54,750	12,119	9,967	12,793	57,700	57,750	12,959	10,807	13,723
51,750	51,800	11,293	9,141	11,878	54,750	54,800	12,133	9,981	12,808	57,750	57,800	12,973	10,821	13,738
51,800	51,850	11,307	9,155	11,894	54,800	54,850	12,147	9,995	12,824	57,800	57,850	12,987	10,835	13,754
51,850	51,900	11,321	9,169	11,909	54,850	54,900	12,161	10,009	12,839	57,850	57,900	13,001	10,849	13,769
51,900	51,950	11,335	9,183	11,925	54,900	54,950	12,175	10,023	12,855	57,900	57,950	13,015	10,863	13,785
51,950	52,000	11,349	9,197	11,940	54,950	55,000	12,189	10,037	12,870	57,950	58,000	13,029	10,877	13,800
52,000					55,000					58,000				
52,000	52,050	11,363	9,211	11,956	55,000	55,050	12,203	10,051	12,886	58,000	58,050	13,043	10,891	13,816
52,050	52,100	11,377	9,225	11,971	55,050	55,100	12,217	10,065	12,901	58,050	58,100	13,057	10,905	13,831
52,100	52,150	11,391	9,239	11,987	55,100	55,150	12,231	10,079	12,917	58,100	58,150	13,071	10,919	13,847
52,150	52,200	11,405	9,253	12,002	55,150	55,200	12,245	10,093	12,932	58,150	58,200	13,085	10,933	13,862
52,200	52,250	11,419	9,267	12,018	55,200	55,250	12,259	10,107	12,948	58,200	58,250	13,099	10,947	13,878
52,250	52,300	11,433	9,281	12,033	55,250	55,300	12,273	10,121	12,963	58,250	58,300	13,113	10,961	13,893
52,300	52,350	11,447	9,295	12,049	55,300	55,350	12,287	10,135	12,979	58,300	58,350	13,127	10,975	13,909
52,350	52,400	11,461	9,309	12,064	55,350	55,400	12,301	10,149	12,994	58,350	58,400	13,141	10,989	13,924
52,400	52,450	11,475	9,323	12,080	55,400	55,450	12,315	10,163	13,010	58,400	58,450	13,155	11,003	13,940
52,450	52,500	11,489	9,337	12,095	55,450	55,500	12,329	10,177	13,025	58,450	58,500	13,169	11,017	13,955
52,500	52,550	11,503	9,351	12,111	55,500	55,550	12,343	10,191	13,041	58,500	58,550	13,183	11,031	13,971
52,550	52,600	11,517	9,365	12,126	55,550	55,600	12,357	10,205	13,056	58,550	58,600	13,197	11,045	13,986
52,600	52,650	11,531	9,379	12,142	55,600	55,650	12,371	10,219	13,072	58,600	58,650	13,211	11,059	14,002
52,650	52,700	11,545	9,393	12,157	55,650	55,700	12,385	10,233	13,087	58,650	58,700	13,225	11,073	14,017
52,700	52,750	11,559	9,407	12,173	55,700	55,750	12,399	10,247	13,103	58,700	58,750	13,239	11,087	14,033
52,750	52,800	11,573	9,421	12,188	55,750	55,800	12,413	10,261	13,118	58,750	58,800	13,253	11,101	14,048
52,800	52,850	11,587	9,435	12,204	55,800	55,850	12,427	10,275	13,134	58,800	58,850	13,267	11,115	14,064
52,850	52,900	11,601	9,449	12,219	55,850	55,900	12,441	10,289	13,149	58,850	58,900	13,281	11,129	14,079
52,900	52,950	11,615	9,463	12,235	55,900	55,950	12,455	10,303	13,165	58,900	58,950	13,295	11,143	14,095
52,950	53,000	11,629	9,477	12,250	55,950	56,000	12,469	10,317	13,180	58,950	59,000	13,309	11,157	14,110

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
59,000					62,000					65,000				
59,000	59,050	13,323	11,171	14,126	62,000	62,050	14,231	12,011	15,056	65,000	65,050	15,161	12,851	15,986
59,050	59,100	13,337	11,185	14,141	62,050	62,100	14,246	12,025	15,071	65,050	65,100	15,176	12,865	16,001
59,100	59,150	13,351	11,199	14,157	62,100	62,150	14,262	12,039	15,087	65,100	65,150	15,192	12,879	16,017
59,150	59,200	13,365	11,213	14,172	62,150	62,200	14,277	12,053	15,102	65,150	65,200	15,207	12,893	16,032
59,200	59,250	13,379	11,227	14,188	62,200	62,250	14,293	12,067	15,118	65,200	65,250	15,223	12,907	16,048
59,250	59,300	13,393	11,241	14,203	62,250	62,300	14,308	12,081	15,133	65,250	65,300	15,238	12,921	16,063
59,300	59,350	13,407	11,255	14,219	62,300	62,350	14,324	12,095	15,149	65,300	65,350	15,254	12,935	16,079
59,350	59,400	13,421	11,269	14,234	62,350	62,400	14,339	12,109	15,164	65,350	65,400	15,269	12,949	16,094
59,400	59,450	13,435	11,283	14,250	62,400	62,450	14,355	12,123	15,180	65,400	65,450	15,285	12,963	16,110
59,450	59,500	13,449	11,297	14,265	62,450	62,500	14,370	12,137	15,195	65,450	65,500	15,300	12,977	16,125
59,500	59,550	13,463	11,311	14,281	62,500	62,550	14,386	12,151	15,211	65,500	65,550	15,316	12,991	16,141
59,550	59,600	13,477	11,325	14,296	62,550	62,600	14,401	12,165	15,226	65,550	65,600	15,331	13,005	16,156
59,600	59,650	13,491	11,339	14,312	62,600	62,650	14,417	12,179	15,242	65,600	65,650	15,347	13,019	16,172
59,650	59,700	13,505	11,353	14,327	62,650	62,700	14,432	12,193	15,257	65,650	65,700	15,362	13,033	16,187
59,700	59,750	13,519	11,367	14,343	62,700	62,750	14,448	12,207	15,273	65,700	65,750	15,378	13,047	16,203
59,750	59,800	13,533	11,381	14,358	62,750	62,800	14,463	12,221	15,288	65,750	65,800	15,393	13,061	16,218
59,800	59,850	13,549	11,395	14,374	62,800	62,850	14,479	12,235	15,304	65,800	65,850	15,409	13,075	16,234
59,850	59,900	13,564	11,409	14,389	62,850	62,900	14,494	12,249	15,319	65,850	65,900	15,424	13,089	16,249
59,900	59,950	13,580	11,423	14,405	62,900	62,950	14,510	12,263	15,335	65,900	65,950	15,440	13,103	16,265
59,950	60,000	13,595	11,437	14,420	62,950	63,000	14,525	12,277	15,350	65,950	66,000	15,455	13,117	16,280
60,000					63,000					66,000				
60,000	60,050	13,611	11,451	14,436	63,000	63,050	14,541	12,291	15,366	66,000	66,050	15,471	13,131	16,296
60,050	60,100	13,626	11,465	14,451	63,050	63,100	14,556	12,305	15,381	66,050	66,100	15,486	13,145	16,311
60,100	60,150	13,642	11,479	14,467	63,100	63,150	14,572	12,319	15,397	66,100	66,150	15,502	13,159	16,327
60,150	60,200	13,657	11,493	14,482	63,150	63,200	14,587	12,333	15,412	66,150	66,200	15,517	13,173	16,342
60,200	60,250	13,673	11,507	14,498	63,200	63,250	14,603	12,347	15,428	66,200	66,250	15,533	13,187	16,358
60,250	60,300	13,688	11,521	14,513	63,250	63,300	14,618	12,361	15,443	66,250	66,300	15,548	13,201	16,373
60,300	60,350	13,704	11,535	14,529	63,300	63,350	14,634	12,375	15,459	66,300	66,350	15,564	13,215	16,389
60,350	60,400	13,719	11,549	14,544	63,350	63,400	14,649	12,389	15,474	66,350	66,400	15,579	13,229	16,404
60,400	60,450	13,735	11,563	14,560	63,400	63,450	14,665	12,403	15,490	66,400	66,450	15,595	13,243	16,420
60,450	60,500	13,750	11,577	14,575	63,450	63,500	14,680	12,417	15,505	66,450	66,500	15,610	13,257	16,435
60,500	60,550	13,766	11,591	14,591	63,500	63,550	14,696	12,431	15,521	66,500	66,550	15,626	13,271	16,451
60,550	60,600	13,781	11,605	14,606	63,550	63,600	14,711	12,445	15,536	66,550	66,600	15,641	13,285	16,466
60,600	60,650	13,797	11,619	14,622	63,600	63,650	14,727	12,459	15,552	66,600	66,650	15,657	13,299	16,482
60,650	60,700	13,812	11,633	14,637	63,650	63,700	14,742	12,473	15,567	66,650	66,700	15,672	13,313	16,497
60,700	60,750	13,828	11,647	14,653	63,700	63,750	14,758	12,487	15,583	66,700	66,750	15,688	13,327	16,513
60,750	60,800	13,843	11,661	14,668	63,750	63,800	14,773	12,501	15,598	66,750	66,800	15,703	13,341	16,528
60,800	60,850	13,859	11,675	14,684	63,800	63,850	14,789	12,515	15,614	66,800	66,850	15,719	13,355	16,544
60,850	60,900	13,874	11,689	14,699	63,850	63,900	14,804	12,529	15,629	66,850	66,900	15,734	13,369	16,559
60,900	60,950	13,890	11,703	14,715	63,900	63,950	14,820	12,543	15,645	66,900	66,950	15,750	13,383	16,575
60,950	61,000	13,905	11,717	14,730	63,950	64,000	14,835	12,557	15,660	66,950	67,000	15,765	13,397	16,590
61,000					64,000					67,000				
61,000	61,050	13,921	11,731	14,746	64,000	64,050	14,851	12,571	15,676	67,000	67,050	15,781	13,411	16,606
61,050	61,100	13,936	11,745	14,761	64,050	64,100	14,866	12,585	15,691	67,050	67,100	15,796	13,425	16,621
61,100	61,150	13,952	11,759	14,777	64,100	64,150	14,882	12,599	15,707	67,100	67,150	15,812	13,439	16,637
61,150	61,200	13,967	11,773	14,792	64,150	64,200	14,897	12,613	15,722	67,150	67,200	15,827	13,453	16,652
61,200	61,250	13,983	11,787	14,808	64,200	64,250	14,913	12,627	15,738	67,200	67,250	15,843	13,467	16,668
61,250	61,300	13,998	11,801	14,823	64,250	64,300	14,928	12,641	15,753	67,250	67,300	15,858	13,481	16,683
61,300	61,350	14,014	11,815	14,839	64,300	64,350	14,944	12,655	15,769	67,300	67,350	15,874	13,495	16,699
61,350	61,400	14,029	11,829	14,854	64,350	64,400	14,959	12,669	15,784	67,350	67,400	15,889	13,509	16,714
61,400	61,450	14,045	11,843	14,870	64,400	64,450	14,975	12,683	15,800	67,400	67,450	15,905	13,523	16,730
61,450	61,500	14,060	11,857	14,885	64,450	64,500	14,990	12,697	15,815	67,450	67,500	15,920	13,537	16,745
61,500	61,550	14,076	11,871	14,901	64,500	64,550	15,006	12,711	15,831	67,500	67,550	15,936	13,551	16,761
61,550	61,600	14,091	11,885	14,916	64,550	64,600	15,021	12,725	15,846	67,550	67,600	15,951	13,565	16,776
61,600	61,650	14,107	11,899	14,932	64,600	64,650	15,037	12,739	15,862	67,600	67,650	15,967	13,579	16,792
61,650	61,700	14,122	11,913	14,947	64,650	64,700	15,052	12,753	15,877	67,650	67,700	15,982	13,593	16,807
61,700	61,750	14,138	11,927	14,963	64,700	64,750	15,068	12,767	15,893	67,700	67,750	15,998	13,607	16,823
61,750	61,800	14,153	11,941	14,978	64,750	64,800	15,083	12,781	15,908	67,750	67,800	16,013	13,621	16,838
61,800	61,850	14,169	11,955	14,994	64,800	64,850	15,099	12,795	15,924	67,800	67,850	16,029	13,635	16,854
61,850	61,900	14,184	11,969	15,009	64,850	64,900	15,114	12,809	15,939	67,850	67,900	16,044	13,649	16,869
61,900	61,950	14,200	11,983	15,025	64,900	64,950	15,130	12,823	15,955	67,900	67,950	16,060	13,663	16,885
61,950	62,000	14,215	11,997	15,040	64,950	65,000	15,145	12,837	15,970	67,950	68,000	16,075	13,677	16,900

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—		Your tax is—			Your tax is—		Your tax is—		
68,000					71,000					74,000				
68,000	68,050	16,091	13,691	16,916	71,000	71,050	17,021	14,531	17,846	74,000	74,050	17,951	15,371	18,776
68,050	68,100	16,106	13,705	16,931	71,050	71,100	17,036	14,545	17,861	74,050	74,100	17,966	15,385	18,791
68,100	68,150	16,122	13,719	16,947	71,100	71,150	17,052	14,559	17,877	74,100	74,150	17,982	15,399	18,807
68,150	68,200	16,137	13,733	16,962	71,150	71,200	17,067	14,573	17,892	74,150	74,200	17,997	15,413	18,822
68,200	68,250	16,153	13,747	16,978	71,200	71,250	17,083	14,587	17,908	74,200	74,250	18,013	15,427	18,838
68,250	68,300	16,168	13,761	16,993	71,250	71,300	17,098	14,601	17,923	74,250	74,300	18,028	15,441	18,853
68,300	68,350	16,184	13,775	17,009	71,300	71,350	17,114	14,615	17,939	74,300	74,350	18,044	15,455	18,869
68,350	68,400	16,199	13,789	17,024	71,350	71,400	17,129	14,629	17,954	74,350	74,400	18,059	15,469	18,884
68,400	68,450	16,215	13,803	17,040	71,400	71,450	17,145	14,643	17,970	74,400	74,450	18,075	15,483	18,900
68,450	68,500	16,230	13,817	17,055	71,450	71,500	17,160	14,657	17,985	74,450	74,500	18,090	15,497	18,915
68,500	68,550	16,246	13,831	17,071	71,500	71,550	17,176	14,671	18,001	74,500	74,550	18,106	15,511	18,931
68,550	68,600	16,261	13,845	17,086	71,550	71,600	17,191	14,685	18,016	74,550	74,600	18,121	15,525	18,946
68,600	68,650	16,277	13,859	17,102	71,600	71,650	17,207	14,699	18,032	74,600	74,650	18,137	15,539	18,962
68,650	68,700	16,292	13,873	17,117	71,650	71,700	17,222	14,713	18,047	74,650	74,700	18,152	15,553	18,977
68,700	68,750	16,308	13,887	17,133	71,700	71,750	17,238	14,727	18,063	74,700	74,750	18,168	15,567	18,993
68,750	68,800	16,323	13,901	17,148	71,750	71,800	17,253	14,741	18,078	74,750	74,800	18,183	15,581	19,008
68,800	68,850	16,339	13,915	17,164	71,800	71,850	17,269	14,755	18,094	74,800	74,850	18,199	15,595	19,024
68,850	68,900	16,354	13,929	17,179	71,850	71,900	17,284	14,769	18,109	74,850	74,900	18,214	15,609	19,039
68,900	68,950	16,370	13,943	17,195	71,900	71,950	17,300	14,783	18,125	74,900	74,950	18,230	15,623	19,055
68,950	69,000	16,385	13,957	17,210	71,950	72,000	17,315	14,797	18,140	74,950	75,000	18,245	15,637	19,070
69,000					72,000					75,000				
69,000	69,050	16,401	13,971	17,226	72,000	72,050	17,331	14,811	18,156	75,000	75,050	18,261	15,651	19,086
69,050	69,100	16,416	13,985	17,241	72,050	72,100	17,346	14,825	18,171	75,050	75,100	18,276	15,665	19,101
69,100	69,150	16,432	13,999	17,257	72,100	72,150	17,362	14,839	18,187	75,100	75,150	18,292	15,679	19,117
69,150	69,200	16,447	14,013	17,272	72,150	72,200	17,377	14,853	18,202	75,150	75,200	18,307	15,693	19,132
69,200	69,250	16,463	14,027	17,288	72,200	72,250	17,393	14,867	18,218	75,200	75,250	18,323	15,707	19,148
69,250	69,300	16,478	14,041	17,303	72,250	72,300	17,408	14,881	18,233	75,250	75,300	18,338	15,721	19,163
69,300	69,350	16,494	14,055	17,319	72,300	72,350	17,424	14,895	18,249	75,300	75,350	18,354	15,735	19,179
69,350	69,400	16,509	14,069	17,334	72,350	72,400	17,439	14,909	18,264	75,350	75,400	18,369	15,749	19,194
69,400	69,450	16,525	14,083	17,350	72,400	72,450	17,455	14,923	18,280	75,400	75,450	18,385	15,763	19,210
69,450	69,500	16,540	14,097	17,365	72,450	72,500	17,470	14,937	18,295	75,450	75,500	18,400	15,777	19,225
69,500	69,550	16,556	14,111	17,381	72,500	72,550	17,486	14,951	18,311	75,500	75,550	18,416	15,791	19,241
69,550	69,600	16,571	14,125	17,396	72,550	72,600	17,501	14,965	18,326	75,550	75,600	18,431	15,805	19,256
69,600	69,650	16,587	14,139	17,412	72,600	72,650	17,517	14,979	18,342	75,600	75,650	18,447	15,819	19,272
69,650	69,700	16,602	14,153	17,427	72,650	72,700	17,532	14,993	18,357	75,650	75,700	18,462	15,833	19,287
69,700	69,750	16,618	14,167	17,443	72,700	72,750	17,548	15,007	18,373	75,700	75,750	18,478	15,847	19,303
69,750	69,800	16,633	14,181	17,458	72,750	72,800	17,563	15,021	18,388	75,750	75,800	18,493	15,861	19,318
69,800	69,850	16,649	14,195	17,474	72,800	72,850	17,579	15,035	18,404	75,800	75,850	18,509	15,875	19,334
69,850	69,900	16,664	14,209	17,489	72,850	72,900	17,594	15,049	18,419	75,850	75,900	18,524	15,889	19,349
69,900	69,950	16,680	14,223	17,505	72,900	72,950	17,610	15,063	18,435	75,900	75,950	18,540	15,903	19,367
69,950	70,000	16,695	14,237	17,520	72,950	73,000	17,625	15,077	18,450	75,950	76,000	18,555	15,917	19,385
70,000					73,000					76,000				
70,000	70,050	16,711	14,251	17,536	73,000	73,050	17,641	15,091	18,466	76,000	76,050	18,571	15,931	19,403
70,050	70,100	16,726	14,265	17,551	73,050	73,100	17,656	15,105	18,481	76,050	76,100	18,586	15,945	19,421
70,100	70,150	16,742	14,279	17,567	73,100	73,150	17,672	15,119	18,497	76,100	76,150	18,602	15,959	19,439
70,150	70,200	16,757	14,293	17,582	73,150	73,200	17,687	15,133	18,512	76,150	76,200	18,617	15,973	19,457
70,200	70,250	16,773	14,307	17,598	73,200	73,250	17,703	15,147	18,528	76,200	76,250	18,633	15,987	19,475
70,250	70,300	16,788	14,321	17,613	73,250	73,300	17,718	15,161	18,543	76,250	76,300	18,648	16,001	19,493
70,300	70,350	16,804	14,335	17,629	73,300	73,350	17,734	15,175	18,559	76,300	76,350	18,664	16,015	19,511
70,350	70,400	16,819	14,349	17,644	73,350	73,400	17,749	15,189	18,574	76,350	76,400	18,679	16,029	19,529
70,400	70,450	16,835	14,363	17,660	73,400	73,450	17,765	15,203	18,590	76,400	76,450	18,695	16,043	19,547
70,450	70,500	16,850	14,377	17,675	73,450	73,500	17,780	15,217	18,605	76,450	76,500	18,710	16,057	19,565
70,500	70,550	16,866	14,391	17,691	73,500	73,550	17,796	15,231	18,621	76,500	76,550	18,726	16,071	19,583
70,550	70,600	16,881	14,405	17,706	73,550	73,600	17,811	15,245	18,636	76,550	76,600	18,741	16,085	19,601
70,600	70,650	16,897	14,419	17,722	73,600	73,650	17,827	15,259	18,652	76,600	76,650	18,757	16,099	19,619
70,650	70,700	16,912	14,433	17,737	73,650	73,700	17,842	15,273	18,667	76,650	76,700	18,772	16,113	19,637
70,700	70,750	16,928	14,447	17,753	73,700	73,750	17,858	15,287	18,683	76,700	76,750	18,788	16,127	19,655
70,750	70,800	16,943	14,461	17,768	73,750	73,800	17,873	15,301	18,698	76,750	76,800	18,803	16,141	19,673
70,800	70,850	16,959	14,475	17,784	73,800	73,850	17,889	15,315	18,714	76,800	76,850	18,819	16,155	19,691
70,850	70,900	16,974	14,489	17,799	73,850	73,900	17,904	15,329	18,729	76,850	76,900	18,834	16,169	19,709
70,900	70,950	16,990	14,503	17,815	73,900	73,950	17,920	15,343	18,745	76,900	76,950	18,850	16,183	19,727
70,950	71,000	17,005	14,517	17,830	73,950	74,000	17,935	15,357	18,760	76,950	77,000	18,865	16,197	19,745

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
77,000					80,000					83,000				
77,000	77,050	18,881	16,211	19,763	80,000	80,050	19,811	17,051	20,843	83,000	83,050	20,741	17,891	21,923
77,050	77,100	18,896	16,225	19,781	80,050	80,100	19,826	17,065	20,861	83,050	83,100	20,756	17,905	21,941
77,100	77,150	18,912	16,239	19,799	80,100	80,150	19,842	17,079	20,879	83,100	83,150	20,772	17,919	21,959
77,150	77,200	18,927	16,253	19,817	80,150	80,200	19,857	17,093	20,897	83,150	83,200	20,787	17,933	21,977
77,200	77,250	18,943	16,267	19,835	80,200	80,250	19,873	17,107	20,915	83,200	83,250	20,803	17,947	21,995
77,250	77,300	18,958	16,281	19,853	80,250	80,300	19,888	17,121	20,933	83,250	83,300	20,818	17,961	22,013
77,300	77,350	18,974	16,295	19,871	80,300	80,350	19,904	17,135	20,951	83,300	83,350	20,834	17,975	22,031
77,350	77,400	18,989	16,309	19,889	80,350	80,400	19,919	17,149	20,969	83,350	83,400	20,849	17,989	22,049
77,400	77,450	19,005	16,323	19,907	80,400	80,450	19,935	17,163	20,987	83,400	83,450	20,865	18,003	22,067
77,450	77,500	19,020	16,337	19,925	80,450	80,500	19,950	17,177	21,005	83,450	83,500	20,880	18,017	22,085
77,500	77,550	19,036	16,351	19,943	80,500	80,550	19,966	17,191	21,023	83,500	83,550	20,896	18,031	22,103
77,550	77,600	19,051	16,365	19,961	80,550	80,600	19,981	17,205	21,041	83,550	83,600	20,911	18,045	22,121
77,600	77,650	19,067	16,379	19,979	80,600	80,650	19,997	17,219	21,059	83,600	83,650	20,927	18,059	22,139
77,650	77,700	19,082	16,393	19,997	80,650	80,700	20,012	17,233	21,077	83,650	83,700	20,942	18,073	22,157
77,700	77,750	19,098	16,407	20,015	80,700	80,750	20,028	17,247	21,095	83,700	83,750	20,958	18,087	22,175
77,750	77,800	19,113	16,421	20,033	80,750	80,800	20,043	17,261	21,113	83,750	83,800	20,973	18,101	22,193
77,800	77,850	19,129	16,435	20,051	80,800	80,850	20,059	17,275	21,131	83,800	83,850	20,989	18,115	22,211
77,850	77,900	19,144	16,449	20,069	80,850	80,900	20,074	17,289	21,149	83,850	83,900	21,004	18,129	22,229
77,900	77,950	19,160	16,463	20,087	80,900	80,950	20,090	17,303	21,167	83,900	83,950	21,020	18,143	22,247
77,950	78,000	19,175	16,477	20,105	80,950	81,000	20,105	17,317	21,185	83,950	84,000	21,035	18,157	22,265
78,000					81,000					84,000				
78,000	78,050	19,191	16,491	20,123	81,000	81,050	20,121	17,331	21,203	84,000	84,050	21,051	18,171	22,283
78,050	78,100	19,206	16,505	20,141	81,050	81,100	20,136	17,345	21,221	84,050	84,100	21,066	18,185	22,301
78,100	78,150	19,222	16,519	20,159	81,100	81,150	20,152	17,359	21,239	84,100	84,150	21,082	18,199	22,319
78,150	78,200	19,237	16,533	20,177	81,150	81,200	20,167	17,373	21,257	84,150	84,200	21,097	18,213	22,337
78,200	78,250	19,253	16,547	20,195	81,200	81,250	20,183	17,387	21,275	84,200	84,250	21,113	18,227	22,355
78,250	78,300	19,268	16,561	20,213	81,250	81,300	20,198	17,401	21,293	84,250	84,300	21,128	18,241	22,373
78,300	78,350	19,284	16,575	20,231	81,300	81,350	20,214	17,415	21,311	84,300	84,350	21,144	18,255	22,391
78,350	78,400	19,299	16,589	20,249	81,350	81,400	20,229	17,429	21,329	84,350	84,400	21,159	18,269	22,409
78,400	78,450	19,315	16,603	20,267	81,400	81,450	20,245	17,443	21,347	84,400	84,450	21,175	18,283	22,427
78,450	78,500	19,330	16,617	20,285	81,450	81,500	20,260	17,457	21,365	84,450	84,500	21,190	18,297	22,445
78,500	78,550	19,346	16,631	20,303	81,500	81,550	20,276	17,471	21,383	84,500	84,550	21,206	18,311	22,463
78,550	78,600	19,361	16,645	20,321	81,550	81,600	20,291	17,485	21,401	84,550	84,600	21,221	18,325	22,481
78,600	78,650	19,377	16,659	20,339	81,600	81,650	20,307	17,499	21,419	84,600	84,650	21,237	18,339	22,499
78,650	78,700	19,392	16,673	20,357	81,650	81,700	20,322	17,513	21,437	84,650	84,700	21,252	18,353	22,517
78,700	78,750	19,408	16,687	20,375	81,700	81,750	20,338	17,527	21,455	84,700	84,750	21,268	18,367	22,535
78,750	78,800	19,423	16,701	20,393	81,750	81,800	20,353	17,541	21,473	84,750	84,800	21,283	18,381	22,553
78,800	78,850	19,439	16,715	20,411	81,800	81,850	20,369	17,555	21,491	84,800	84,850	21,299	18,395	22,571
78,850	78,900	19,454	16,729	20,429	81,850	81,900	20,384	17,569	21,509	84,850	84,900	21,314	18,409	22,589
78,900	78,950	19,470	16,743	20,447	81,900	81,950	20,400	17,583	21,527	84,900	84,950	21,330	18,423	22,607
78,950	79,000	19,485	16,757	20,465	81,950	82,000	20,415	17,597	21,545	84,950	85,000	21,345	18,437	22,625
79,000					82,000					85,000				
79,000	79,050	19,501	16,771	20,483	82,000	82,050	20,431	17,611	21,563	85,000	85,050	21,361	18,451	22,643
79,050	79,100	19,516	16,785	20,501	82,050	82,100	20,446	17,625	21,581	85,050	85,100	21,376	18,465	22,661
79,100	79,150	19,532	16,799	20,519	82,100	82,150	20,462	17,639	21,599	85,100	85,150	21,392	18,479	22,679
79,150	79,200	19,547	16,813	20,537	82,150	82,200	20,477	17,653	21,617	85,150	85,200	21,407	18,493	22,697
79,200	79,250	19,563	16,827	20,555	82,200	82,250	20,493	17,667	21,635	85,200	85,250	21,423	18,507	22,715
79,250	79,300	19,578	16,841	20,573	82,250	82,300	20,508	17,681	21,653	85,250	85,300	21,438	18,521	22,733
79,300	79,350	19,594	16,855	20,591	82,300	82,350	20,524	17,695	21,671	85,300	85,350	21,454	18,535	22,751
79,350	79,400	19,609	16,869	20,609	82,350	82,400	20,539	17,709	21,689	85,350	85,400	21,469	18,549	22,769
79,400	79,450	19,625	16,883	20,627	82,400	82,450	20,555	17,723	21,707	85,400	85,450	21,485	18,563	22,787
79,450	79,500	19,640	16,897	20,645	82,450	82,500	20,570	17,737	21,725	85,450	85,500	21,500	18,577	22,805
79,500	79,550	19,656	16,911	20,663	82,500	82,550	20,586	17,751	21,743	85,500	85,550	21,516	18,591	22,823
79,550	79,600	19,671	16,925	20,681	82,550	82,600	20,601	17,765	21,761	85,550	85,600	21,531	18,605	22,841
79,600	79,650	19,687	16,939	20,699	82,600	82,650	20,617	17,779	21,779	85,600	85,650	21,547	18,619	22,859
79,650	79,700	19,702	16,953	20,717	82,650	82,700	20,632	17,793	21,797	85,650	85,700	21,562	18,633	22,877
79,700	79,750	19,718	16,967	20,735	82,700	82,750	20,648	17,807	21,815	85,700	85,750	21,578	18,647	22,895
79,750	79,800	19,733	16,981	20,753	82,750	82,800	20,663	17,821	21,833	85,750	85,800	21,593	18,661	22,913
79,800	79,850	19,749	16,995	20,771	82,800	82,850	20,679	17,835	21,851	85,800	85,850	21,609	18,675	22,931
79,850	79,900	19,764	17,009	20,789	82,850	82,900	20,694	17,849	21,869	85,850	85,900	21,624	18,689	22,949
79,900	79,950	19,780	17,023	20,807	82,900	82,950	20,710	17,863	21,887	85,900	85,950	21,640	18,703	22,967
79,950	80,000	19,795	17,037	20,825	82,950	83,000	20,725	17,877	21,905	85,950	86,000	21,655	18,717	22,985

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
86,000					89,000					92,000				
86,000	86,050	21,671	18,731	23,003	89,000	89,050	22,601	19,571	24,083	92,000	92,050	23,531	20,411	25,163
86,050	86,100	21,686	18,745	23,021	89,050	89,100	22,616	19,585	24,101	92,050	92,100	23,546	20,425	25,181
86,100	86,150	21,702	18,759	23,039	89,100	89,150	22,632	19,599	24,119	92,100	92,150	23,562	20,439	25,199
86,150	86,200	21,717	18,773	23,057	89,150	89,200	22,647	19,613	24,137	92,150	92,200	23,577	20,453	25,217
86,200	86,250	21,733	18,787	23,075	89,200	89,250	22,663	19,627	24,155	92,200	92,250	23,593	20,467	25,235
86,250	86,300	21,748	18,801	23,093	89,250	89,300	22,678	19,641	24,173	92,250	92,300	23,608	20,481	25,253
86,300	86,350	21,764	18,815	23,111	89,300	89,350	22,694	19,655	24,191	92,300	92,350	23,624	20,495	25,271
86,350	86,400	21,779	18,829	23,129	89,350	89,400	22,709	19,669	24,209	92,350	92,400	23,639	20,509	25,289
86,400	86,450	21,795	18,843	23,147	89,400	89,450	22,725	19,683	24,227	92,400	92,450	23,655	20,523	25,307
86,450	86,500	21,810	18,857	23,165	89,450	89,500	22,740	19,697	24,245	92,450	92,500	23,670	20,537	25,325
86,500	86,550	21,826	18,871	23,183	89,500	89,550	22,756	19,711	24,263	92,500	92,550	23,686	20,551	25,343
86,550	86,600	21,841	18,885	23,201	89,550	89,600	22,771	19,725	24,281	92,550	92,600	23,701	20,565	25,361
86,600	86,650	21,857	18,899	23,219	89,600	89,650	22,787	19,739	24,299	92,600	92,650	23,717	20,579	25,379
86,650	86,700	21,872	18,913	23,237	89,650	89,700	22,802	19,753	24,317	92,650	92,700	23,732	20,593	25,397
86,700	86,750	21,888	18,927	23,255	89,700	89,750	22,818	19,767	24,335	92,700	92,750	23,748	20,607	25,415
86,750	86,800	21,903	18,941	23,273	89,750	89,800	22,833	19,781	24,353	92,750	92,800	23,763	20,621	25,433
86,800	86,850	21,919	18,955	23,291	89,800	89,850	22,849	19,795	24,371	92,800	92,850	23,779	20,635	25,451
86,850	86,900	21,934	18,969	23,309	89,850	89,900	22,864	19,809	24,389	92,850	92,900	23,794	20,649	25,469
86,900	86,950	21,950	18,983	23,327	89,900	89,950	22,880	19,823	24,407	92,900	92,950	23,810	20,663	25,487
86,950	87,000	21,965	18,997	23,345	89,950	90,000	22,895	19,837	24,425	92,950	93,000	23,825	20,677	25,505
87,000					90,000					93,000				
87,000	87,050	21,981	19,011	23,363	90,000	90,050	22,911	19,851	24,443	93,000	93,050	23,841	20,691	25,523
87,050	87,100	21,996	19,025	23,381	90,050	90,100	22,926	19,865	24,461	93,050	93,100	23,856	20,705	25,541
87,100	87,150	22,012	19,039	23,399	90,100	90,150	22,942	19,879	24,479	93,100	93,150	23,872	20,719	25,559
87,150	87,200	22,027	19,053	23,417	90,150	90,200	22,957	19,893	24,497	93,150	93,200	23,887	20,733	25,577
87,200	87,250	22,043	19,067	23,435	90,200	90,250	22,973	19,907	24,515	93,200	93,250	23,903	20,747	25,595
87,250	87,300	22,058	19,081	23,453	90,250	90,300	22,988	19,921	24,533	93,250	93,300	23,918	20,761	25,613
87,300	87,350	22,074	19,095	23,471	90,300	90,350	23,004	19,935	24,551	93,300	93,350	23,934	20,775	25,631
87,350	87,400	22,089	19,109	23,489	90,350	90,400	23,019	19,949	24,569	93,350	93,400	23,949	20,789	25,649
87,400	87,450	22,105	19,123	23,507	90,400	90,450	23,035	19,963	24,587	93,400	93,450	23,965	20,803	25,667
87,450	87,500	22,120	19,137	23,525	90,450	90,500	23,050	19,977	24,605	93,450	93,500	23,980	20,817	25,685
87,500	87,550	22,136	19,151	23,543	90,500	90,550	23,066	19,991	24,623	93,500	93,550	23,996	20,831	25,703
87,550	87,600	22,151	19,165	23,561	90,550	90,600	23,081	20,005	24,641	93,550	93,600	24,011	20,845	25,721
87,600	87,650	22,167	19,179	23,579	90,600	90,650	23,097	20,019	24,659	93,600	93,650	24,027	20,859	25,739
87,650	87,700	22,182	19,193	23,597	90,650	90,700	23,112	20,033	24,677	93,650	93,700	24,042	20,873	25,757
87,700	87,750	22,198	19,207	23,615	90,700	90,750	23,128	20,047	24,695	93,700	93,750	24,058	20,887	25,775
87,750	87,800	22,213	19,221	23,633	90,750	90,800	23,143	20,061	24,713	93,750	93,800	24,073	20,901	25,793
87,800	87,850	22,229	19,235	23,651	90,800	90,850	23,159	20,075	24,731	93,800	93,850	24,089	20,915	25,811
87,850	87,900	22,244	19,249	23,669	90,850	90,900	23,174	20,089	24,749	93,850	93,900	24,104	20,929	25,829
87,900	87,950	22,260	19,263	23,687	90,900	90,950	23,190	20,103	24,767	93,900	93,950	24,120	20,943	25,847
87,950	88,000	22,275	19,277	23,705	90,950	91,000	23,205	20,117	24,785	93,950	94,000	24,135	20,957	25,865
88,000					91,000					94,000				
88,000	88,050	22,291	19,291	23,723	91,000	91,050	23,221	20,131	24,803	94,000	94,050	24,151	20,971	25,883
88,050	88,100	22,306	19,305	23,741	91,050	91,100	23,236	20,145	24,821	94,050	94,100	24,166	20,985	25,901
88,100	88,150	22,322	19,319	23,759	91,100	91,150	23,252	20,159	24,839	94,100	94,150	24,182	20,999	25,919
88,150	88,200	22,337	19,333	23,777	91,150	91,200	23,267	20,173	24,857	94,150	94,200	24,197	21,013	25,937
88,200	88,250	22,353	19,347	23,795	91,200	91,250	23,283	20,187	24,875	94,200	94,250	24,213	21,027	25,955
88,250	88,300	22,368	19,361	23,813	91,250	91,300	23,298	20,201	24,893	94,250	94,300	24,228	21,041	25,973
88,300	88,350	22,384	19,375	23,831	91,300	91,350	23,314	20,215	24,911	94,300	94,350	24,244	21,055	25,991
88,350	88,400	22,399	19,389	23,849	91,350	91,400	23,329	20,229	24,929	94,350	94,400	24,259	21,069	26,009
88,400	88,450	22,415	19,403	23,867	91,400	91,450	23,345	20,243	24,947	94,400	94,450	24,275	21,083	26,027
88,450	88,500	22,430	19,417	23,885	91,450	91,500	23,360	20,257	24,965	94,450	94,500	24,290	21,097	26,045
88,500	88,550	22,446	19,431	23,903	91,500	91,550	23,376	20,271	24,983	94,500	94,550	24,306	21,111	26,063
88,550	88,600	22,461	19,445	23,921	91,550	91,600	23,391	20,285	25,001	94,550	94,600	24,321	21,125	26,081
88,600	88,650	22,477	19,459	23,939	91,600	91,650	23,407	20,299	25,019	94,600	94,650	24,337	21,139	26,099
88,650	88,700	22,492	19,473	23,957	91,650	91,700	23,422	20,313	25,037	94,650	94,700	24,352	21,153	26,117
88,700	88,750	22,508	19,487	23,975	91,700	91,750	23,438	20,327	25,055	94,700	94,750	24,368	21,167	26,135
88,750	88,800	22,523	19,501	23,993	91,750	91,800	23,453	20,341	25,073	94,750	94,800	24,383	21,181	26,153
88,800	88,850	22,539	19,515	24,011	91,800	91,850	23,469	20,355	25,091	94,800	94,850	24,399	21,195	26,171
88,850	88,900	22,554	19,529	24,029	91,850	91,900	23,484	20,369	25,109	94,850	94,900	24,414	21,209	26,189
88,900	88,950	22,570	19,543	24,047	91,900	91,950	23,500	20,383	25,127	94,900	94,950	24,430	21,223	26,207
88,950	89,000	22,585	19,557	24,065	91,950	92,000	23,515	20,397	25,145	94,950	95,000	24,445	21,237	26,225

Continued on next page

1997 Tax Table—Continued

If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—			If Form 1040NR, line 37, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
95,000					97,000						99,000			
95,000	95,050	24,461	21,251	26,243	97,000	97,050	25,081	21,811	26,963	99,000	99,050	25,701	22,371	27,683
95,050	95,100	24,476	21,265	26,261	97,050	97,100	25,096	21,825	26,981	99,050	99,100	25,716	22,385	27,701
95,100	95,150	24,492	21,279	26,279	97,100	97,150	25,112	21,839	26,999	99,100	99,150	25,732	22,399	27,719
95,150	95,200	24,507	21,293	26,297	97,150	97,200	25,127	21,853	27,017	99,150	99,200	25,747	22,413	27,737
95,200	95,250	24,523	21,307	26,315	97,200	97,250	25,143	21,867	27,035	99,200	99,250	25,763	22,427	27,755
95,250	95,300	24,538	21,321	26,333	97,250	97,300	25,158	21,881	27,053	99,250	99,300	25,778	22,441	27,773
95,300	95,350	24,554	21,335	26,351	97,300	97,350	25,174	21,895	27,071	99,300	99,350	25,794	22,455	27,791
95,350	95,400	24,569	21,349	26,369	97,350	97,400	25,189	21,909	27,089	99,350	99,400	25,809	22,469	27,809
95,400	95,450	24,585	21,363	26,387	97,400	97,450	25,205	21,923	27,107	99,400	99,450	25,825	22,483	27,827
95,450	95,500	24,600	21,377	26,405	97,450	97,500	25,220	21,937	27,125	99,450	99,500	25,840	22,497	27,845
95,500	95,550	24,616	21,391	26,423	97,500	97,550	25,236	21,951	27,143	99,500	99,550	25,856	22,511	27,863
95,550	95,600	24,631	21,405	26,441	97,550	97,600	25,251	21,965	27,161	99,550	99,600	25,871	22,525	27,881
95,600	95,650	24,647	21,419	26,459	97,600	97,650	25,267	21,979	27,179	99,600	99,650	25,887	22,540	27,899
95,650	95,700	24,662	21,433	26,477	97,650	97,700	25,282	21,993	27,197	99,650	99,700	25,902	22,555	27,917
95,700	95,750	24,678	21,447	26,495	97,700	97,750	25,298	22,007	27,215	99,700	99,750	25,918	22,571	27,935
95,750	95,800	24,693	21,461	26,513	97,750	97,800	25,313	22,021	27,233	99,750	99,800	25,933	22,586	27,953
95,800	95,850	24,709	21,475	26,531	97,800	97,850	25,329	22,035	27,251	99,800	99,850	25,949	22,602	27,971
95,850	95,900	24,724	21,489	26,549	97,850	97,900	25,344	22,049	27,269	99,850	99,900	25,964	22,617	27,989
95,900	95,950	24,740	21,503	26,567	97,900	97,950	25,360	22,063	27,287	99,900	99,950	25,980	22,633	28,007
95,950	96,000	24,755	21,517	26,585	97,950	98,000	25,375	22,077	27,305	99,950	100,000	25,995	22,648	28,025
96,000					98,000									
96,000	96,050	24,771	21,531	26,603	98,000	98,050	25,391	22,091	27,323	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> <p>\$100,000 or over — use Tax Rate Schedules on page 31</p> </div>				
96,050	96,100	24,786	21,545	26,621	98,050	98,100	25,406	22,105	27,341					
96,100	96,150	24,802	21,559	26,639	98,100	98,150	25,422	22,119	27,359					
96,150	96,200	24,817	21,573	26,657	98,150	98,200	25,437	22,133	27,377					
96,200	96,250	24,833	21,587	26,675	98,200	98,250	25,453	22,147	27,395					
96,250	96,300	24,848	21,601	26,693	98,250	98,300	25,468	22,161	27,413					
96,300	96,350	24,864	21,615	26,711	98,300	98,350	25,484	22,175	27,431					
96,350	96,400	24,879	21,629	26,729	98,350	98,400	25,499	22,189	27,449					
96,400	96,450	24,895	21,643	26,747	98,400	98,450	25,515	22,203	27,467					
96,450	96,500	24,910	21,657	26,765	98,450	98,500	25,530	22,217	27,485					
96,500	96,550	24,926	21,671	26,783	98,500	98,550	25,546	22,231	27,503					
96,550	96,600	24,941	21,685	26,801	98,550	98,600	25,561	22,245	27,521					
96,600	96,650	24,957	21,699	26,819	98,600	98,650	25,577	22,259	27,539					
96,650	96,700	24,972	21,713	26,837	98,650	98,700	25,592	22,273	27,557					
96,700	96,750	24,988	21,727	26,855	98,700	98,750	25,608	22,287	27,575					
96,750	96,800	25,003	21,741	26,873	98,750	98,800	25,623	22,301	27,593					
96,800	96,850	25,019	21,755	26,891	98,800	98,850	25,639	22,315	27,611					
96,850	96,900	25,034	21,769	26,909	98,850	98,900	25,654	22,329	27,629					
96,900	96,950	25,050	21,783	26,927	98,900	98,950	25,670	22,343	27,647					
96,950	97,000	25,065	21,797	26,945	98,950	99,000	25,685	22,357	27,665					

1997 Tax Rate Schedules

If you cannot use the Tax Table because your taxable income is \$100,000 or more, or if you are filing for an estate or trust, figure your tax on the amount on Form 1040NR, line 37, by using the appropriate Tax Rate Schedule below. Enter the tax on Form 1040NR, line 38. Even though Form 1040NR filers cannot use the Tax Rate Schedules below if their taxable incomes are less than \$100,000, all levels of taxable income are shown so filers can see the tax rate that applies to each level.

Schedule W

Estates or Trusts

Use this schedule for a nonresident alien estate or trust—

If the amount on Form 1040NR, line 37, is:	<i>But not over—</i>	Enter on Form 1040NR, line 38	<i>of the amount over—</i>
\$0	\$1,650	.....15%	\$0
1,650	3,900	\$247.50 + 28%	1,650
3,900	5,950	877.50 + 31%	3,900
5,950	8,100	1,513.00 + 36%	5,950
8,100	.....	2,287.00 + 39.6%	8,100

Schedule X

Single Taxpayers

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

If the amount on Form 1040NR, line 37, is:	<i>But not over—</i>	Enter on Form 1040NR, line 38	<i>of the amount over—</i>
\$0	\$24,650	.....15%	\$0
24,650	59,750	\$3,697.50 + 28%	24,650
59,750	124,650	13,525.50 + 31%	59,750
124,650	271,050	33,644.50 + 36%	124,650
271,050	.....	86,348.50 + 39.6%	271,050

Schedule Y

Married Filing Separate Returns

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

If the amount on Form 1040NR, line 37, is:	<i>But not over—</i>	Enter on Form 1040NR, line 38	<i>of the amount over—</i>
\$0	\$20,600	.....15%	\$0
20,600	49,800	\$3,090.00 + 28%	20,600
49,800	75,875	11,266.00 + 31%	49,800
75,875	135,525	19,349.25 + 36%	75,875
135,525	.....	40,823.25 + 39.6%	135,525

Schedule Z

Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 6** on Form 1040NR—

If the amount on Form 1040NR, line 37, is:	<i>But not over—</i>	Enter on Form 1040NR, line 38	<i>of the amount over—</i>
\$0	\$41,200	.....15%	\$0
41,200	99,600	\$6,180.00 + 28%	41,200
99,600	151,750	22,532.00 + 31%	99,600
151,750	271,050	38,698.50 + 36%	151,750
271,050	81,646.50 + 39.6%	271,050

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