

# 2006



Department of the Treasury  
Internal Revenue Service

# Instructions for Form 1040NR

## U.S. Nonresident Alien Income Tax Return

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

### General Instructions



*For details on these and other changes for 2006 and 2007, see Pub. 553.*

### What's New for 2006

**New exception from the filing requirement for nonresident alien individuals.** Generally, the requirement to file a return has been eliminated for nonresident aliens who earn wages effectively connected with a U.S. trade or business that are less than the amount of one personal exemption (\$3,300 for 2006). For more information, see *Who Must File* on page 3.

#### Services performed partly inside and partly outside the United States.

New rules apply in determining the source of compensation for labor or personal services performed as an employee. Under the new rules, compensation (other than fringe benefits) is sourced on a time basis. Fringe benefits are sourced on a geographical basis. However, you may be able to use an alternative basis if the alternative basis more properly determines the source of the compensation. See *Services performed partly inside and partly outside the United States* on page 10 for more information.

**Item R.** If you are an employee and your total compensation for personal services performed both inside and outside the United States was \$250,000 or more, and you are using an alternative basis to determine the source of this compensation, you must check the box in item R. See the instructions for item R on page 30.

**Credit for federal telephone excise tax paid.** If you paid the federal excise tax on your long distance or bundled telephone service, you may be able to request a credit. See the instructions for line 69 on page 23.

**Alternative minimum tax (AMT) exemption amount increased.** The AMT exemption amount is increased to \$42,500 (\$62,550 if a qualifying widow(er); \$31,275 if married filing separately). See the instructions for line 42 on page 19.

**Direct deposit of refunds.** If you choose direct deposit of your refund, you may be able to split the refund into two or three accounts. See the instructions for line 72a on page 24.

**New credit for residential energy improvements.** You may be able to take a residential energy credit for amounts paid in 2006 to have qualified energy saving items installed in connection with your home. See the instructions for line 47 on page 20.

**IRA deduction expanded.** If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2006 modified adjusted gross income (AGI) is less than \$85,000 if a qualifying widow(er). If you are age 50 or over, the amount of your catch-up contribution increased to \$1,000. See the instructions for line 31 on page 16.

**Elective salary deferrals.** The maximum amount you can defer under all plans generally is limited to \$15,000 (\$10,000 if you only have SIMPLE plans; \$18,000 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit is increased to \$5,000 (\$2,500 for SIMPLE plans). See the instructions for line 8 on page 10.

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

**Alternative motor vehicles.** You may be able to take a credit if you place an alternative motor vehicle (including a qualified hybrid vehicle) or alternative fuel vehicle refueling property in service in 2006. See Forms 8910 and 8911. You no longer can take a deduction for clean-fuel vehicles or refueling property.

#### Personal exemption and itemized deduction phaseouts reduced.

Taxpayers with adjusted gross income above a certain amount may lose part of their deduction for personal exemptions and itemized deductions. The amount by which these deductions are reduced in 2006 is only 2/3 of the amount of the reduction that otherwise would have applied.

**Tax on children's income.** Form 8615 must be used to figure the tax of children under age 18 with investment income of more than \$1,700. See the instructions for line 41 on page 18. The election to report a child's investment income on a parent's return and the special rule for when a child must file Form 6251 also now apply to children under age 18. See page 18.

**Gifts to charity.** The following list highlights some of the new rules that apply to certain gifts to charity.

- Distributions from your IRA to certain charitable organizations are tax free if you were at least 70½ when the distribution was made. You cannot, however, take a charitable deduction on Schedule A for the same contribution.
- Stricter rules apply for contributions after August 17, 2006, of clothing and household items. See the instructions for line 5 that begin on page 26.
- The special rules for contributions of food inventory are extended.
- Limits are higher on deductions for contributions of capital gain real property for conservation purposes. For more information, see Pub. 526.

**Mailing your return.** You will mail your return to a different address this year. See *Where to File* on page 4 and *What and Where to File for a Dual-Status Year* on page 5.

**Expiring tax benefits extended.** The following tax benefits have been extended through 2007.

- Deduction for educator expenses in figuring adjusted gross income.
- District of Columbia first-time homebuyer credit (for homes purchased after 2005).

## What's New for 2007

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

**Domestic production activities deduction.** The deduction rate for 2007 will be increased to 6%.

**Exemption for housing a person displaced by Hurricane Katrina expires.** The additional exemption amount for housing a person displaced by Hurricane Katrina will expire.

**New recordkeeping requirements for contributions of money.** For charitable contributions of money, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a cancelled check) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution.

## Items to Note

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

**Former U.S. citizens and former U.S. long-term residents.** If you renounced your U.S. citizenship or terminated your long-term resident status after June 3, 2004, you will continue to be treated for federal tax purposes as a citizen or long-term resident of the United States until you (a) give notice of your expatriating act or termination of residency (with the requisite intent to relinquish citizenship or terminate such status) to the Department of State or the Department of Homeland Security, and (b) provide an initial expatriation statement (Form 8854) to the IRS. Additionally, if you are subject to the expatriation tax rules of section 877(a), you are required to file an annual expatriation information statement (Form 8854) with the IRS for 10 tax years after the date of your expatriation. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-term Residents* that begins on page 7 and Pub. 519, U.S. Tax Guide for Aliens.

**Other reporting requirements.** If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file

Form 8843. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

## Additional Information

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

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

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them from the IRS website at [www.irs.gov](http://www.irs.gov). Also see *Taxpayer Assistance* on page 31 for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

## Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2006. (These tests are explained below.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2006. See *First-Year Choice* in Pub. 519 for details.

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

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

## Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2006.

## Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2006. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2006, and
2. 183 days during the period 2006, 2005, and 2004, counting all the days of physical presence in 2006, but only  $\frac{1}{3}$  the number of days of presence in 2005 and only  $\frac{1}{6}$  the number of days in 2004.

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

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

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

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

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

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

## Closer Connection to Foreign Country

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

- Were present in the United States for fewer than 183 days during 2006,
- Establish that during 2006 you had a tax home in a foreign country, and
- Establish that during 2006 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See Pub. 519 for more information.

## Who Must File

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

1. You were a nonresident alien engaged in a trade or business in the United States during 2006. You must file even if:

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

However, if you have no gross income for 2006, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2006 and:

- a. You received income from U.S. sources that is reportable on lines 76a through 85, and
- b. Not all of the U.S. tax that you owe was withheld from that income.

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

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

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

1. Your only U.S. trade or business was the performance of personal services, and
  - a. Your wages were less than \$3,300; and
  - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty, or

2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, and you have no income that is subject to tax under section 871 (that is, the income items listed on lines 8 through 21 on page 1 of Form 1040NR and on lines 76a through 85 on page 4 of Form 1040NR).

### Exception for children under age 18.

If your child was under age 18 at the end of 2006, had income only from interest and dividends that are effectively connected with a U.S. trade or business, and that income totaled less than \$8,500, you may be able to elect to report your child's income on your return. But you must use Form 8814 to do so. If you make this election, your child does not have to file a return. For details, see Form 8814.



*A child born on January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8814 for such a child.*

### Filing a deceased person's return.

The personal representative must file the return for a deceased person who was required to file a return for 2006. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

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

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

If you fail to take these two actions, you are still treated as a citizen or resident of the United States, and you must report your worldwide taxable income on Form 1040, 1040A, or 1040EZ, and figure your tax as shown in the instructions for those forms. You can only file Form 1040NR and figure your tax as a nonresident alien for the portion of the year after you have satisfied both of the requirements above. For more details, see *Special Rules for Former U.S. Citizens and Former U.S. Long-term Residents* that begins on page 7 and *Expatriation Tax* in Pub. 519.

## Simplified Procedure for Claiming Certain Refunds

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

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

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

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

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

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

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

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

- 4 dividend payments.
- 12 interest payments.

All payments were reported to Mary on Form(s) 1042-S. On one of the dividend payments, the withholding agent incorrectly withheld at a rate of 30% (instead of 15%). There were no other withholding discrepancies. Mary must report all four dividend payments.

She is not required to report any of the interest payments.

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

**Line 86.** Enter the total amount of U.S. tax withheld at source (and not refunded by the payer or withholding agent) for the income you included on lines 76a through 85.

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

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

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

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

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

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

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

You can have the refund deposited in one or more accounts. See *Lines 72a through 72d—Direct deposit of refund* that begins on page 23 for more details.

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

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

## Additional Information

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

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

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

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

## When To File

**Individuals.** If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR by the 15th day of the 4th month after your tax year ends. A return for the 2006 calendar year is due by April 16, 2007.

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 2006 calendar year is due by June 15, 2007.

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

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

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

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

## Where To File

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

## Private Delivery Services

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

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

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



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

## Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other

information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2006. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



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

## Dual-Status Taxpayers

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

### Dual-Status Tax Year

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

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

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

### What and Where to File for a Dual-Status Year

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

If you were a nonresident on the last day of the tax year, file Form 1040NR. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; enter

"Dual-Status Statement" across the top. Do not sign Form 1040. File your return and statement with the Internal Revenue Service Center, Austin, TX 73301-0215, U.S.A.

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

Former U.S. long-term residents are required to file Form 8854 with their dual-status return for the last year of U.S. residency. To determine if you are a former U.S. long-term resident, see the instructions on page 7.

### Income Subject to Tax for Dual-Status Year

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

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

### Restrictions for Dual-Status Taxpayers

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

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

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

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

or business. If married, you cannot use the Single Tax Table column or Section A of the Tax Computation Worksheet.

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

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

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

### How To Figure Tax for Dual-Status Year

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

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

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

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

of line 63 enter "Tax from Form 1040NR" and the amount.

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

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

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

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

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

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

## How To Report Income on Form 1040NR

### Community Income

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

- Earned income of a spouse, other than trade or business income or partnership distributive share income.

The spouse whose services produced the income must report it on his or her separate return.

- Trade or business income, other than partnership distributive share income. Treat this income as received by the spouse carrying on the trade or business and report it on that spouse's return.
- Partnership distributive share income (or loss). Treat this income (or loss) as received by the spouse who is the partner and report it on that spouse's return.
- Income derived from the separate property of one spouse that is not earned income, trade or business income, or partnership distributive share income. The spouse with the separate property must report this income on his or her separate return. See Pub. 555, Community Property, for more details.

### Kinds of Income

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

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

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

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

### Dispositions of U.S. Real Property Interests

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

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

See Pub. 519 for more details.

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

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

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

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

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

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

## Foreign Income Taxed by the United States

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

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

## Expatriation Tax

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

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

## Expatriation Before June 4, 2004

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

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

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

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

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

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

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

[gov/pub/irs-irbs/irb97-10.pdf](http://www.irs.gov/pub/irs-irbs/irb97-10.pdf). You can find Notice 98-34 on page 30 of Internal Revenue Bulletin 1998-27 at [www.irs.gov/pub/irs-irbs/irb98-27.pdf](http://www.irs.gov/pub/irs-irbs/irb98-27.pdf).

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

## Expatriation After June 3, 2004

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

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

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

IF you expatriated during ...	THEN the rules outlined on this page apply if your 5-year average annual net income tax was more than ...
2004 (after June 3)*	\$124,000
2005	127,000
2006	131,000

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

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

**Exception if in the United States for more than 30 days.** Generally, the alternative tax regime does not apply to any tax year during the 10-year period if you are physically present in the United States for more than 30 days during the calendar year ending in that year. You must file Form 1040, 1040A, or 1040EZ, and figure your tax as prescribed in the instructions for those forms. For details, see *Tax consequences of presence in the United States under Expatriation After June 3, 2004*, in Pub. 519.

**Annual information statement.** If the alternative tax regime under the expatriation tax provisions applies to you, check the "Yes" box in item P on Form 1040NR, page 5, and attach a completed Form 8854 (Parts I and III of Schedules A and B) to your tax return.

You must attach the form for each of the 10 tax years beginning with the year that includes your date of expatriation, whether or not you owe U.S. tax. For more details regarding the filing of Form 8854, see the instructions for Form 8854.

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

## How To Figure Your Alternative Tax Under the Expatriation Provisions

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

If the alternative tax regime applies to you, you are subject to tax on U.S. source gross income and gains on either (a) a net basis at the graduated rates applicable to individuals (with allowable deductions), or (b) a gross basis at a rate of 30% (or lower treaty rate) under the rules of section 871(a). See page 28 for more details on the tax imposed under section 871(a).

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

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

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

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

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

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

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

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

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## Line Instructions for Form 1040NR

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### Name, Address, and Identifying Number

**Name.** If you are filing Form 1040NR for an estate or trust, enter the name of the estate or trust. Attach a statement to Form 1040NR with your name, title, address, and the name and address of any U.S. grantors and beneficiaries. If you are filing Form 1040NR for an estate or trust engaged in a trade or business in the United States during 2006, give the names and addresses of all beneficiaries.

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

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

**Identifying number.** If you are an individual, you generally are required to enter your social security number

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

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

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

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

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

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

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### 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 2006, consider yourself married to that spouse for the



whole year, unless you remarried before the end of 2006.

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

**Married persons who live apart.**

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

1. You file a return separate from your spouse.
2. You paid more than half the cost to keep up your home in 2006.
3. You lived apart from your spouse during the last 6 months of 2006.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2006. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
5. You are able to claim a dependency exemption for the child or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.

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

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

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

1. You were a resident of Canada, Mexico, or the Republic of Korea (South Korea), or were a U.S. national.
2. Your spouse died in 2004 or 2005 and you did not remarry before the end of 2006.
3. You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
4. This child lived in your home for all of 2006. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

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

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

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## Exemptions

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

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

**Line 7b—Spouse.** If you checked filing status box 3 or 4, you can take an exemption for your spouse only if your spouse had no gross income for U.S. tax purposes and cannot be claimed as a dependent on another U.S. taxpayer's return. (You can do this even if your spouse died in 2006.) In addition, if you checked filing status box 4, your spouse must have lived with you in the United States at some time during 2006. Finally, your spouse must have an SSN or an ITIN. If your spouse is not eligible to obtain an SSN, he or she must apply for an ITIN. See *Identifying number* on page 8 for additional information.

**Line 7c—Dependents.** Only U.S. nationals and residents of Canada, Mexico, and the Republic of Korea (South Korea) can claim exemptions for their dependents. If you were a U.S. national or a resident of Canada or Mexico, you can claim exemptions for your children and other dependents on the same terms as U.S. citizens. See Pub. 501 for more details. If you were a resident of the Republic of Korea (South Korea), you can claim an exemption for any of your children who lived with you in the United States at some time during 2006. Be sure to complete item I on page 5 of the form.

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



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

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

**Other dependent children.**

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

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

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

If your dependent child was born and died in 2006 and you do not have an identifying number for the child, you may attach a copy of the child's birth certificate instead and enter "Died" in column (2).

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

**Line 7c, column (4).** Check the box in this column if your dependent is a qualifying child for the child tax credit (defined below). If you have at least one qualifying child, you may be able to take the child tax credit on line 48 and the additional child tax credit on line 62.

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

- Was under age 17 at the end of 2006.
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half of his or her own support for 2006.
- Lived with you more than half of 2006. Temporary absences, such as for

school, vacation, or medical care, count as time lived in the home.

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

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## Rounding Off to Whole Dollars

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

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

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## Income Effectively Connected With U.S. Trade or Business

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

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

**Services performed partly inside and partly outside the United States.** If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources. Only the U.S. source

income is included on line 8 as effectively connected wages.

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

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

However, you may be able to use an alternative basis to determine the source of your compensation if the alternative basis more properly determines the source of the compensation. For 2006, if your total compensation is \$250,000 or more and you allocate your compensation using an alternative basis, check the box in item R on page 5. In addition, attach to Form 1040NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative basis is used.
2. For each such item, the alternative basis of allocation of source used.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and without the United States under both the alternative basis and the time or geographical basis for determining the source.

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

Also include on line 8:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,500 in 2006. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 8.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not

included as income in box 1. See Pub. 531 for more details.



*You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 54 on page 21.*

- Dependent care benefits, which should be shown in your Form(s) W-2, box 10. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in your Form(s) W-2, box 12, with code T. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2006. See the Instructions for Form 8839 to find out if you can exclude part or all of the benefits.
- Excess salary deferrals. The amount deferred should be shown in your Form W-2, box 12, and the "Retirement plan" box in box 13 should be checked. If the total amount you deferred for 2006 under all plans was more than \$15,000 (excluding catch-up contributions as explained below), include the excess on line 8. This limit is (a) \$10,000 if you only have SIMPLE plans, or (b) \$18,000 for section 403(b) plans, if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 8. They already are included as income in box 1 of your Form W-2.

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

If you were age 50 or older at the end of 2006, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 for SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



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

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

distributions from an IRA\* on line 8. Instead, report distributions from an IRA on lines 16a and 16b.

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

### Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2007. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must report your earnings on line 8. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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

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

See Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

In addition, interest from a U.S. bank, savings and loan association, credit union, or similar institution, and from certain deposits with U.S. insurance companies, is tax exempt to a nonresident alien if it is not effectively connected with a U.S. trade or business.

Interest credited in 2006 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2006 income. For details, see Pub. 550.

### Line 9b—Tax-exempt interest.

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

**Line 10a—Ordinary dividends.** Enter your total ordinary dividends from assets effectively connected with a U.S.

trade or business. Each payer should send you a Form 1099-DIV.

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

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



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

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

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

- Dividends you received as a nominee. See chapter 1 in Pub. 550.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples below. However, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule above.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

**Example 1.** You bought 5,000 shares of XYZ Corp. common stock on June 29, 2006. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 7, 2006. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 2, 2006. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from June 30, 2006, through August 2, 2006). The 121-day period began on May 8, 2006 (60 days before the ex-dividend date), and ended on September 5, 2006. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

**Example 2.** Assume the same facts as in Example 1 except that you bought the stock on July 6, 2006 (the day before the ex-dividend date), and you sold the stock on September 7, 2006. You held the stock for 63 days (from July 7, 2006, through September 7, 2006). The \$500 of qualified dividends shown in Form 1099-DIV, box 1b, are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 7, 2006, through September 5, 2006).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on June 29, 2006. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 7, 2006. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 2, 2006. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



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

**Line 11—Taxable refunds, credits, or offsets of state and local income**

**taxes.** If you received a refund, credit, or offset of state or local income taxes in 2006, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2006 estimated state or local income tax, the amount applied is treated as received in 2006.

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

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

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

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

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

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

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

**Example 1.** You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2006 are as follows:

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

The Form 1042-S you received from ABC University for 2006 shows \$9,000

in box 2 and \$1,260 (14% of \$9,000) in box 7.

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

When completing Form 1040NR:

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

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

**Note.** Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR. See the instructions for item M on page 29 for details.

When completing Form 1040NR:

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

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

Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office. If you dealt in these items through an

independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

**Line 14—Capital gain or (loss).** If you had effectively connected capital gains or losses, including any effectively connected capital gain distributions, or a capital loss carryover from 2005, you must complete and attach Schedule D (Form 1040). But see the *Exception* below. Enter the effectively connected gain or (loss) from Schedule D (Form 1040) on line 14.

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

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

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

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

**TIP** If you do not have to file Schedule D (Form 1040), be sure you use the *Qualified Dividends and Capital Gain Tax Worksheet* on page 19 to figure your tax. Your tax may be less if you use this worksheet.

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

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

employees (SIMPLE) IRA. Except as provided below, leave line 16a blank and enter the total distribution on line 16b.

**TIP** *Special rules may apply if you received a distribution from your IRA, and your main home was in the Hurricane Katrina, Rita, or Wilma disaster areas. See Form 8915 and its instructions for details.*

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

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

Also, enter "Rollover" next to line 16b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 16b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 16b unless **Exception 2** applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590, Individual Retirement Arrangements (IRAs).

If you rolled over the distribution (a) in 2007, or (b) from an IRA into a qualified plan (other than an IRA), attach a statement explaining what you did.

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

- You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2006 or an earlier year. If you made nondeductible contributions to these IRAs for 2006, also see Pub. 590.
- You received a distribution from a Roth IRA. But if either 1 or 2 below applies, enter -0- on line 16b; you do not have to see Form 8606 or its instructions.

1. Distribution code T is shown in Form 1099-R, box 7, and you made a contribution (including a conversion) to a Roth IRA for 2001 or an earlier year.

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

- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2006.
- You had a 2005 or 2006 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

- You made excess contributions to your IRA for an earlier year and had them returned to you in 2006.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

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

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

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

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

**CAUTION** *You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1935, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 55 on page 21 for details.*

**Lines 17a and 17b—Pensions and annuities.** Use lines 17a and 17b to report effectively connected pension and annuity payments you received. You should receive a Form 1042-S or 1099-R showing the amount of your pension and annuity payments. For details on rollovers and lump-sum distributions, see pages 14 and 15. But if this income is not effectively connected with your U.S. trade or business, report it on line 82.

**TIP** *Special rules may apply if you received a distribution from a profit-sharing or retirement plan, and your main home was in the*

*Hurricane Katrina, Rita, or Wilma disaster areas. See Form 8915 and its instructions for details.*

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

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

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

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

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

**Fully taxable pensions and annuities.** If your pension or annuity is fully taxable, enter it on line 17b; do not make an entry on line 17a. Your payments are fully taxable if (a) you did not contribute to the cost (defined on page 14) of your pension or annuity, or (b) you got your entire cost back tax free before 2006.

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

**Partially taxable pensions and annuities.** Enter the total pension or annuity payments you received in 2006 on line 17a. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 17b. But if your annuity starting date (defined on page 14) was after July 1, 1986, see *Simplified method* on page 14 to find out if you must use that method to figure the taxable part.

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

If your Form 1099-R shows a taxable amount, you can report that amount on line 17b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method. If you received Form 1042-S, you must figure the taxable part by using the General Rule or the Simplified Method.

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

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

(b) your annuity starting date was after November 18, 1996, and both of the following apply.

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

**Simplified Method Worksheet—Lines 17a and 17b**

Keep for Your Records



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

**Note.** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040NR, line 17b. Enter the total pension or annuity payments received in 2006 on Form 1040NR, line 17a.

- Enter the total pension or annuity payments received in 2006. Also, enter this amount on Form 1040NR, line 17a . . . . . **1.** \_\_\_\_\_
- Enter your cost in the plan at the annuity starting date . . . . . **2.** \_\_\_\_\_  
**Note.** If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3 . . . . .
- Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . **3.** \_\_\_\_\_
- 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.** \_\_\_\_\_
- Was your annuity starting date before 1987?  
 **Yes.** Leave line 10 blank.  
 **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2006. You will need this number when you fill out this worksheet next year. **10.** \_\_\_\_\_

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

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

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

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

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

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

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

**Table 1 for Line 3 Above**  
**AND your annuity starting date was—**

**IF the age at annuity starting date (see page 14) was . . .**

	<b>before</b> November 19, 1996, enter on line 3 . . .	<b>after</b> November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

**IF the combined ages at annuity starting date (see page 14) were . . .**

	<b>THEN enter on line 3 . . .</b>
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

**Lump-sum distributions.** If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You need to determine this on your own if you received Form 1042-S. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 55 on page 21.

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

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

**Line 20—Unemployment compensation.** You should receive a Form 1099-G showing the total unemployment compensation paid to you in 2006.

If you received an overpayment of unemployment compensation in 2006 and you repaid any of it in 2006, 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 2006, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A (Form 1040NR), line 11. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

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

**Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).** Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2006, and (b) they were not included in a qualified rollover. See Pub. 970.

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

**Taxable distributions from a health savings account (HSA) or an Archer MSA.** Distributions from an HSA or an Archer MSA may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2006, and (b) they were not included in a qualified rollover. See Pub. 969.



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

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

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

## Adjusted Gross Income

**Line 24—Archer MSA deduction or educator expenses.** If you made a contribution to your Archer MSA for 2006, you may be able to claim this deduction. See Form 8853.

If you were an eligible educator in 2006, you can deduct up to \$250 of qualified expenses you paid in 2006. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

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

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

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

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

If you are deducting only educator expenses on line 24, enter "E" on the dotted line to the left of the line 24 entry space. If you have both educator expenses and an Archer MSA deduction, enter a "B" to the left of the line 24 entry space and attach a schedule listing each amount separately.

**Line 25—Health savings account deduction.** If contributions (other than employer contributions) were made to your health savings account for 2006, you may be able to take this deduction. See Form 8889.

**Line 26—Moving expenses.** Employees and self-employed persons (including partners) can deduct certain moving expenses. The move must be in connection with employment that generates effectively connected income.

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

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

**Line 28—Self-employed health insurance deduction.** If you were self-employed and had a net profit for the year, you may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance plan must be established under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2006, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, see Pub. 535.

**Note.** If, during 2006, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 of the worksheet below, do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCTC," or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

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

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

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

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

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

line 12. See the examples in the instructions for line 12 on page 12.

**Line 31—IRA deduction.**

**TIP** *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2006, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2006, you may be able to take an IRA deduction. But you must have had earned income to do so. A statement should be sent to you by May 31, 2007, that shows all contributions to your traditional IRA for 2006.

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

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

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

**Special rule for married individuals.** If you checked filing status box 3, 4, or 5 and you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2006.

See Pub. 590 for more details.

**TIP** *You may be able to take the retirement savings contributions credit. See the instructions for line 46 on page 20.*

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

- You paid interest in 2006 on a qualified student loan (see below).
- You checked filing status box 1, 2, or 6.
- Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet on page 17 to figure your modified AGI.
- You are not claimed as a dependent on someone else's (such as your parent's) 2006 tax return.

Use the worksheet on page 17 to figure your student loan interest deduction.

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

1. Yourself and your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
  - a. The person filed a joint return,
  - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,300 for 2006), or
  - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see page 17). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

**Self-Employed Health Insurance Deduction Worksheet—Line 28**

Keep for Your Records



**Before you begin:**

- ✓ If, during 2006, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, see the *Note* above.
- ✓ Be sure you have read the *Exception* above to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2006 for health insurance coverage established under your business for 2006 for you, your spouse, and your dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan ..... 1. \_\_\_\_\_
2. Enter your net profit and any other earned income\* from the business under which the insurance plan is established, minus any deduction you claim on Form 1040NR, line 27 ..... 2. \_\_\_\_\_
3. **Self-employed health insurance deduction.** Enter the smaller of line 1 or line 2 here and on Form 1040NR, line 28 ..... 3. \_\_\_\_\_

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



vocational schools. You must reduce the expenses by the following benefits.

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

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

An eligible student is a person who:

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

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

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.

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

The deduction does not apply to income derived from:

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

For details, see Form 8903 and its instructions.

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

- Performing-arts-related expenses (see Form 2106 or 2106-EZ). Identify as "QPA."

- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions settled or decided after October 22, 2004, involving certain unlawful discrimination claims, but only to the extent of effectively connected gross income from such actions (see Pub. 525). Identify as "UDC."

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

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

**Line 37—Itemized deductions.** Enter the total itemized deductions from line 17 of Schedule A on page 3 of the form.

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

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

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

- The person displaced lived in your main home for at least 60 consecutive days ending in 2006.
- You did not receive rent or other amount from any source for providing the housing.
- The main home of the person displaced was, on August 28, 2005, in the Hurricane Katrina disaster area.
- The person displaced was not your spouse or dependent.
- You did not claim an additional exemption amount for that person in 2005.

### Student Loan Interest Deduction Worksheet—Line 32

Keep for Your Records



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

1. Enter the total interest you paid in 2006 on qualified student loans (see page 16). **Do not** enter more than \$2,500 . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 23 . . . . . 2. \_\_\_\_\_
3. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any amount you entered on the dotted line next to line 34 . . . . . 3. \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . 4. \_\_\_\_\_
5. Is line 4 more than \$50,000?
  - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
  - Yes.** Subtract \$50,000 from line 4 . . . . . 5. \_\_\_\_\_
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . 6. \_\_\_\_\_
7. Multiply line 1 by line 6 . . . . . 7. \_\_\_\_\_
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR, line 32. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A (Form 1040NR), Schedule C (Form 1040), Schedule E (Form 1040), etc.) . . . . . 8. \_\_\_\_\_

• You did not claim the maximum additional exemption amount of \$2,000 in 2005.

For details, see Form 8914.

**Individuals.** If you are a nonresident alien individual, multiply \$3,300 by the total number of exemptions entered on line 7d. If you were a resident of the Republic of Korea (South Korea), you must figure the exemptions for your spouse and children according to the proportion your U.S. effectively connected income bears to your total income. You also must complete item I on page 5 of the form. (For details, see Pub. 519.) But use the worksheet on this page to figure the amount, if any, to enter on line 39 if your adjusted gross income from line 36 is more than \$150,500 if you checked filing status box 1 or 2;

\$112,875 if you checked filing status box 3, 4, or 5; or \$225,750 if you checked filing status box 6.

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

**Trusts.** If you are filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 39. If you are filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$3,300 on line 39. But if the qualified disability trust's modified AGI (determined under section 67(e) without regard to section 642(b)) is more than \$150,500, use the worksheet below to figure the amount to enter on line 39. If you are filing for any other trust, enter \$100 on line 39.

**Line 41—Tax.** Use one of the following methods to figure your tax. Also, include in the total on line 41 any

tax from Forms 8814 and 4972. Be sure to check the appropriate box(es).

**Tax Table or Tax Computation**

**Worksheet.** If you are filing for an estate or trust, use the Tax Rate Schedules on page 46.

**Individuals.** If your taxable income (line 40) is less than \$100,000, you must use the Tax Table that begins on page 33 to figure your tax. Be sure you use the correct column. If you checked filing status box 3, 4, or 5, you must use the *Married filing separately* column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 45.

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

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

**Form 8615.** You generally must use Form 8615 to figure the tax for any child who was under age 18 at the end of 2006, and who had more than \$1,700 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), that is effectively connected with a U.S. trade or business. But if neither of the child's parents was alive at the end of 2006, do not use Form 8615 to figure the child's tax.

Also, a child born on January 1, 1989, is considered to be age 18 at the end of 2006. Do not use Form 8615 for such a child.

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

**Qualified Dividends and Capital Gain Tax Worksheet.**

If you do not have to use the Schedule D Tax Worksheet (see above) and any of the following apply, use the worksheet on page 19 to figure your tax.

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

**Schedule J (Form 1040).** If you had income from farming or fishing, your tax

**Deduction for Exemptions Worksheet—Line 39**

See the instructions for line 39 that begin on page 17.

Keep for Your Records



**Caution:** If you are filing for a qualified disability trust (on this page), use this worksheet only if the trust's modified AGI\* is more than \$150,500. Also, skip line 1, enter \$3,300 on line 2, enter the trust's modified AGI on line 3, and enter \$150,500 on line 4.

- Is the amount on Form 1040NR, line 36, more than the amount shown on line 4 below for your filing status?
  - No. Stop.** Multiply \$3,300 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 39.
  - Yes.** Go to line 2.
- Multiply \$3,300 by the total number of exemptions claimed on Form 1040NR, line 7d . . . . . **2.** \_\_\_\_\_
- Enter the amount from Form 1040NR, line 36 . . . **3.** \_\_\_\_\_
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
  - Box 1 or 2, enter \$150,500
  - Box 3, 4, or 5, enter \$112,875
  - Box 6, enter \$225,750 . . . . . **4.** \_\_\_\_\_
- Subtract line 4 from line 3. . . . . **5.** \_\_\_\_\_
- Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5)?
  - Yes.** Multiply \$1,100 by the total number of exemptions claimed on Form 1040NR, line 7d. Enter the result here and on Form 1040NR, line 39. **Do not** complete the rest of this worksheet.
  - No.** Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) . . . . . **6.** \_\_\_\_\_
- Multiply line 6 by 2% (.02) and enter the result as a decimal . . . . . **7.** \_\_\_\_\_
- Multiply line 2 by line 7 . . . . . **8.** \_\_\_\_\_
- Divide line 8 by 1.5 . . . . . **9.** \_\_\_\_\_
- Deduction for exemptions.** Subtract line 9 from line 2. Enter the result here and on Form 1040NR, line 39 . . . . . **10.** \_\_\_\_\_

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

may be less if you choose to figure it using income averaging on Schedule J.

**Line 42—Alternative minimum tax.**

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

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

- \$42,500 if you checked filing status box 1 or 2.

- \$31,275 if you checked filing status box 3, 4, or 5.
- \$62,550 if you checked filing status box 6.

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

**Adjustments and Preferences:**

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

- Section 1202 exclusion.
- Qualified electric vehicle credit.
- Alternative motor vehicle credit.
- Alternative fuel vehicle refueling property credit.
- Credit for prior year minimum tax.



*Form 6251 should be filled in for a child who was under age 18 at the end of 2006 if the child's adjusted gross income from Form 1040NR, line 36, exceeds the child's earned income by more than \$6,050.*

**Credits**

**Line 44—Foreign tax credit.** If you paid income tax to a foreign country, you may be able to take this credit, but only if you:

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

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



**Qualified Dividends and Capital Gain Tax Worksheet—Line 41**

*Keep for Your Records*

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

<p>1. Enter the amount from Form 1040NR, line 40 . . . . .</p> <p>2. Enter the amount from Form 1040NR, line 10b . . . . .</p> <p>3. Are you filing Schedule D (Form 1040)? . . . . .</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-.</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040NR, line 14.</p> <p>4. Add lines 2 and 3 . . . . .</p> <p>5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .</p> <p>6. Enter the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The amount on line 1, or</li> <li>• \$30,650 if you checked filing status box 1, 2, 3, 4, or 5; or \$61,300 if you checked filing status box 6 . . . . .</li> </ul> <p>7. Is the amount on line 5 equal to or more than the amount on line 6?</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>Yes.</b> Skip lines 7 through 9; go to line 10 and check the "No" box.</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>No.</b> Enter the amount from line 5 . . . . .</p> <p>8. Subtract line 7 from line 6 . . . . .</p> <p>9. Multiply line 8 by 5% (.05) . . . . .</p> <p>10. Are the amounts on lines 4 and 8 the same?</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>Yes.</b> Skip lines 10 through 13; go to line 14.</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 1 or line 4 . . . . .</p> <p>11. Enter the amount from line 8 (if line 8 is blank, enter -0-) . . . . .</p> <p>12. Subtract line 11 from line 10. . . . .</p> <p>13. Multiply line 12 by 15% (.15) . . . . .</p> <p>14. Figure the tax on the amount on line 5. Use the Tax Table or Tax Computation Worksheet, whichever applies* . . . . .</p> <p>15. Add lines 9, 13, and 14 . . . . .</p> <p>16. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies* . . . . .</p> <p>17. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 15 or line 16 here and on Form 1040NR, line 41 . . . . .</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <p>16. _____</p> <p>17. _____</p>
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\*Estates and trusts must use the Tax Rate Schedules.

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

1. Form 1040NR is being filed for a nonresident alien individual and not an estate or trust.

2. All of your gross foreign source income is from the passive category (which includes most interest and dividend income).

3. All the income and any foreign taxes paid on it were reported to you on qualified payee statements, such as Form 1099-INT, Form 1099-DIV, or similar substitute statements.

4. If you have dividend income from shares of stock, you held those shares for at least 16 days.

5. The total of your foreign taxes is not more than \$300.

6. All of your foreign taxes were:

a. Legally owed and not eligible for a refund, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

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

If you meet all six requirements, enter on line 44 the smaller of your total foreign taxes or the amount on Form 1040NR, line 41. If you do not meet all six requirements, see Form 1116 to find out if you can take the credit.

**Line 45—Credit for child and dependent care expenses.** You may be able to take this credit if you paid someone to care for your qualifying child under age 13 or your dependent or spouse who could not care for himself or herself. For details, see the Instructions for Form 2441.

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

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

- The amount on Form 1040NR, line 36, is more than \$25,000.
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1989, (b) is claimed as a dependent on someone else's 2006 tax return, or (c) was a student (defined below).

You were a student if during any part of 5 calendar months of 2006 you:

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

A school includes a technical, trade, and mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, see Form 8880.

**Line 47—Residential energy credits.** Complete Form 5695 to claim either of the following credits.

**Nonbusiness energy property credit.**

You may be able to take this credit for any of the following improvements to your main home located in the United States in 2006 if they are new and meet certain requirements for energy efficiency.

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

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

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

For details, see the Instructions for Form 5695.

**Residential energy efficient property credit.** You may be able to take this credit if you paid for any of the following during 2006.

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

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

**Line 48—Child tax credit.** This credit is for people who have a qualifying child as defined beginning below. It is in addition to the credit for child and dependent care expenses on Form 1040NR, line 45.

**Three steps to take the child tax credit.**

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

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

- Was under age 17 at the end of 2006.

**Who Must Use Pub. 972**

1. Is the amount on Form 1040NR, line 36, more than the amount shown below for your filing status?
  - Filing status 1, 2, or 6—\$75,000
  - Filing status 3, 4, or 5—\$55,000
  - Yes. Stop.** You must use Pub. 972 to figure your credit.
  - No.** Go to line 2.
2. Are you claiming any of the following credits?
  - Residential energy efficient property credit, Form 5695, Part II.
  - Adoption credit, Form 8839.
  - Mortgage interest credit, Form 8396.
  - District of Columbia first-time homebuyer credit, Form 8859.
  - Yes. Stop.** You must use Pub. 972 to figure your child tax credit. You also will need the form(s) listed above for any credit(s) you are claiming.
  - No.** Use the worksheet on page 21 to figure your child tax credit.

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is a U.S. citizen, a U.S. national, or a resident alien.
- Did not provide over half of his or her own support for 2006.
- Lived with you for more than half of 2006. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

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

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

- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Adoption credit. If you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2006, see the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. See Form 8859.

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

credit, see the form or publication indicated.

- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Qualified electric vehicle credit. If you placed a new electric vehicle in service in 2006, see Form 8834.
- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Empowerment zone and renewal community employment credit. See Form 8844.
- Credit for alcohol used as fuel. See Form 6478.
- Renewable electricity, refined coal, and Indian coal production credit for electricity and refined coal produced at facilities placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005. See Form 8835, Section B.
- New York Liberty Zone business employee credit. If you have a carryforward credit from Form 8884, see the instructions for Form 8835.
- Clean renewable energy bond credit. See Form 8912.
- Credit for Gulf tax credit bonds. See Form 8912.
- Alternative motor vehicle credit. If you placed an alternative motor vehicle

(such as a qualified hybrid vehicle) in service during 2006, see Form 8910.

- Alternative fuel vehicle refueling property credit. See Form 8911.

## Other Taxes

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

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



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

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

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts.
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1935, and did not take the minimum required distribution from your IRA or other qualified retirement plan.



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

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

### Child Tax Credit Worksheet—Line 48

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2006 and meet the other requirements listed in the instructions for line 48 beginning on page 20.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 in Who Must Use Pub. 972 on page 20. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ X \$1,000.  
Enter the result . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 43 . . . . . 2. \_\_\_\_\_
3. Enter the total of the amounts from Form 1040NR, lines 44 through 46, plus any nonbusiness energy property credit from Form 5695, line 12. . . . . 3. \_\_\_\_\_
4. Are the amounts on lines 2 and 3 the same?  
 **Yes. STOP.** You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.  
 **No.** Subtract line 3 from line 2. . . . . 4. \_\_\_\_\_
5. Is the amount on line 1 more than the amount on line 4?  
 **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.  
 **No.** Enter the amount from line 1. . . . . 5. \_\_\_\_\_  
**This is your child tax credit.** Enter this amount on Form 1040NR, line 48.

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

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

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

#### Line 56—Transportation tax.

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

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

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

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

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

#### Line 57—Household employee taxes.

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

1. You paid any one household employee (defined below) cash wages of \$1,500 or more in 2006. Cash wages include wages paid by check, money order, etc.

2. You withheld federal income tax during 2006 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2005 or 2006 to household employees.



*For purposes of item 1, do not count amounts paid to an employee who was under age 18 at any time in 2006 and was a student.*

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

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

#### Additional taxes on the following.

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

#### Recapture of the following credits.

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

#### Recapture of federal mortgage

**subsidy.** If you sold your home in 2006 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

**Section 72(m)(5) excess benefits tax.** (See Pub. 560.) Identify as "Sec. 72(m)(5)."

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

**Golden parachute payments.** If you received an excess parachute payment (EPP), you must pay a 20%

tax on it. This tax should be shown in your Form W-2, box 12, with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

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

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

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

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

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

## Payments

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

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

If you received a 2006 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, or other income you received, include the amount withheld in the total on line 59. This should be shown in Form 1099, box 4.



*Do not include on line 59 amounts withheld on income not effectively connected with a U.S. trade or business. Those amounts should be reported in column (a) on*

page 4. They are then carried over to page 2, line 66.

**Line 60—2006 estimated tax**

**payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2006. Include any overpayment from your 2005 return that you applied to your 2006 estimated tax.

**Name change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR. On the statement, list all of the payments you made in 2006 and show the name(s) and identifying number(s) under which you made them.

**Line 61—Excess social security and tier 1 RRTA tax withheld.** If you had more than one employer for 2006 and total wages of more than \$94,200, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$5,840.40. But if any one employer withheld more than \$5,840.40, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843.

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

For more details, see Pub. 505.

**Line 62—Additional child tax credit.**

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 48 that begin on page 20. The additional child tax credit may give you a refund even if you do not owe any tax.

To take the credit:

1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 48 that begin on page 20.
2. Read the TIP at the end of your Child Tax Credit Worksheet on page 21. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the conditions given in that TIP.

**Line 63—Amount paid with**

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

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

**Line 65—Credit for amount paid with Form 1040-C.** Enter any amount you paid with Form 1040-C for 2006.

**Line 66—U.S. tax withheld at source.**

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

**Lines 67a and 67b—U.S. tax withheld at source by partnerships under section 1446.**

Enter on line 67a any tax withheld by a partnership shown on Form(s) 8805. Enter on line 67b any tax withheld by a partnership shown on Form(s) 1042-S. Be sure to attach a copy of all Form(s) 8805 and 1042-S.

**Lines 68a and 68b—U.S. tax withheld on dispositions of U.S. real property interests.**

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

**Line 69—Credit for federal**

**telephone excise tax paid.** If you were billed after February 28, 2003, and before August 1, 2006, for the federal telephone excise tax on long distance or bundled service, you may be able to request a credit for the tax paid. You had bundled service if your local and long distance service was provided under a plan that does not separately state the charge for local service.

You cannot request the credit if you already have received a credit or refund from your service provider. If you request the credit, you cannot ask your service provider for a credit or refund and must withdraw any request previously submitted to your provider.

You can request the standard amount or the actual amount you paid. If you believe you paid more than the standard amount, it can be to your benefit to request the actual amount. If you request the actual amount paid, you must attach Form 8913 showing the amount paid and keep records to substantiate the amount. If you were a sole proprietor, farmer, or lessor of rental real estate, you may be able to estimate your actual expenses. See Form 8913 for details.

**Standard amount.** The standard amount you can request depends on the number of exemptions you claimed on line 7d. The standard amounts, which include both the tax paid and interest owed on that tax, are shown in the following table.

IF the number of exemptions you claimed is ...	THEN the standard amount is ...
0	\$0*
1	30
2	40
3	50
4 or more	60

\* Even though your standard amount is zero, you can request the actual amount paid on Form 8913.

If you request the standard amount and you later want to change it to the actual amount, you must file an amended return.

If you request the standard amount, you do not have to include the credit in income for any tax year.

**Refund**

**Line 71—Amount overpaid.** If line 71 is under \$1, we will send a refund only on written request.

**TIP** *If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2007 on page 30.*

**Refund offset.** If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 71 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) to which you owe the debt.

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

**DIRECT DEPOSIT**  
*Simple. Safe. Secure.*

**Why Use Direct Deposit?**


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

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

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

Otherwise, we will send you a check.

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

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

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

**Line 72a.** If you want to split the direct deposit of your refund among two or three accounts, check the box on line 72a and attach Form 8888. If you want your refund deposited to only one account, do not check the box on line 72a, but instead complete lines 72b through 72d.

**Line 72b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 250250025.


Your check may state that it is payable through a financial institution


different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 72b.

**Line 72c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an IRA, check the "Savings" box.

**Line 72d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

**Individual Retirement Arrangement (IRA).** You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee of your account of the year to which the deposit is to be applied. If you do not, the trustee can assume the deposit is for the year during which you are filing the return. For example, if you file your 2006 return during 2007 and do not notify the trustee in advance, the trustee can assume the deposit to your IRA is for 2007. If you designate your deposit to be for 2006, you must verify that the deposit actually was made to the account by the due date of the return (without regard to extensions). If the deposit is not made to your account by the due date of the return (without regard to extensions), the deposit is not an IRA contribution for 2006. You must file an amended 2006 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.


 *You may be able to contribute up to \$4,000 (\$5,000 if age 50 or older at the end of 2006) to a traditional IRA or Roth IRA for 2006. You may owe a penalty if your contributions exceed these limits.*

 *For more information on IRAs, see Pub. 590.*

**Line 73—Applied to 2007 estimated tax.** Enter on line 73 the amount, if any, of the overpayment on line 71 you want applied to your 2007 estimated tax. This election cannot be changed later.

## Amount You Owe

**Line 74—Amount you owe.**

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

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

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2007 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

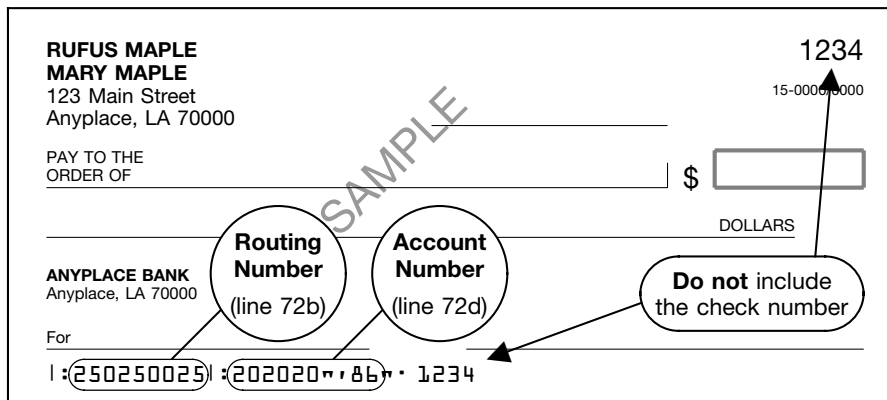
**To pay by check or money order.** Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2006 Form 1040NR" and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

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

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

### Sample Check—Lines 72b Through 72d



The sample check is from RUFUS MAPLE and MARY MAPLE, 123 Main Street, Anyplace, LA 70000. The amount is \$1234.00. The routing number is 250250025 and the account number is 20202086. The check number is 1234. A note indicates that the routing and account numbers may appear in different places on the check.

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



automated customer service number or visiting the provider's website shown below.

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)



**TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, or (b) make estimated tax payments for 2007. See Income Tax Withholding and Estimated Tax Payments for Individuals for 2007 on page 30.

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

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [www.irs.gov](http://www.irs.gov), use the pull-down menu under "I need to..." and select "Set Up a Payment Plan." If you use Form 9465, you should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

**Line 75—Estimated tax penalty.** You may owe this penalty if:

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

For most people, the "tax shown on your return" is the amount on line 58 minus the total of any amounts shown

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

**Exception.** You will not owe the penalty if your 2005 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2005 return and you were a U.S. citizen or resident for all of 2005, or
2. The total of lines 59, 60, 61, and 65 through 68b on your 2006 return is at least as much as the tax shown on your 2005 return. Your estimated tax payments for 2006 must have been made on time and for the required amount.



**CAUTION** If your 2005 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 3, 4, or 5 for 2006), item (2) applies only if the total of lines 59, 60, 61, and 65 through 68b on your 2006 tax return is at least 110% of the tax shown on your 2005 return. This rule does not apply to farmers and fishermen.

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

Enter the penalty on line 75. Add the penalty to any tax due and enter the total on line 74. If you are due a refund, subtract the penalty from the overpayment you show on line 71. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



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

situations in which you may be able to lower your penalty by filing Form 2210.

## Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2006 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

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

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

The authorization will end automatically no later than the due date (without regard to extensions) for filing your 2007 tax return (see *When To File* on page 4). If you wish to revoke the authorization before it ends, see Pub. 947.

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## Signature

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

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## Instructions for Schedule A, Itemized Deductions



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

## State and Local Income Taxes

### Lines 1 Through 3

You can deduct state and local income taxes you paid or that were withheld from your salary during 2006 on income connected with a U.S. trade or business. If, during 2006, 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, beginning on page 11.

### Gifts to U.S. Charities

#### Lines 4 Through 7

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

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

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

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

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

#### Contributions you can deduct.

Contributions can be in cash (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 can take the actual cost of gas and oil or 14 cents a mile. But, if the volunteer work was to provide relief related to Hurricane Katrina, the amount is 32 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

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

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

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

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

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



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

#### Limit on the amount you can deduct.

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

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

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040NR, line 36.

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

#### Contributions you cannot deduct.

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition. But you may be able to deduct this expense on line 9. See page 27.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

#### Line 4

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

#### Line 5

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


If the amount of your deduction is more than \$500, you must complete

and attach Form 8283. For this purpose, the “amount of your deduction” means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you also must attach a statement from the charitable organization to your return. If your total deduction is over \$5,000, you also may have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions after August 17, 2006, of clothing and household items (see below). See Form 8283 and its instructions for details.

**Contributions of clothing and household items after August 17, 2006.** A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

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

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

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

## Line 6

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

## Casualty and Theft Losses


### Line 8

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

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

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

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

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

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

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

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

## Job Expenses and Certain Miscellaneous Deductions

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

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

### Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.

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


### Line 9

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


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

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

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

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

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

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

Examples of other expenses to include on line 9 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.

- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, see Pub. 587.
- Certain educational expenses. For details, see Pub. 970.

**Line 10**

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

**Line 11**

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

Examples of expenses to include on line 11 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

**Other Miscellaneous Deductions**

**Line 16**

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

- Casualty and theft losses of income-producing property from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.

- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

**Total Itemized Deductions**

**Line 17**

Use the worksheet on this page to figure the amount to enter on line 17 if the amount on Form 1040NR, line 36, is over \$150,500 (\$75,250 if you checked filing status box 3, 4, or 5).

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

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

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

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

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

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

- Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies.
- Portfolio interest on obligations issued after July 18, 1984.
- Interest-related dividends received from a mutual fund.

**Itemized Deductions Worksheet—Line 17**

*Keep for Your Records*

1. Add the amounts on Schedule A, lines 3, 7, 8, 15, and 16	1.	_____
2. Enter the total of the amount on Schedule A, line 8, plus any casualty or theft losses included on line 16 . . . . .	2.	_____
<b>Caution:</b> <i>Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 16.</i>		
3. Is the amount on line 2 less than the amount on line 1? <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. <input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .	3.	_____
4. Multiply line 3 above by 80% (.80)	4.	_____
5. Enter the amount from Form 1040NR, line 36 . . . . .	5.	_____
6. Enter: \$150,500 (\$75,250 if you checked filing status box 3, 4, or 5)	6.	_____
7. Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 17. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5	7.	_____
8. Multiply line 7 above by 3% (.03) . . . . .	8.	_____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9.	_____
10. Divide line 9 by 3 . . . . .	10.	_____
11. Subtract line 10 from line 9 . . . . .	11.	_____
12. <b>Total itemized deductions.</b> Subtract line 11 from line 1. Enter the result here and on Schedule A, line 17 . . . . .	12.	_____

- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.

- U.S. source dividends paid by certain foreign corporations.

For more information, see Pub. 519.

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

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

4. Capital gains in excess of capital losses from U.S. sources during 2006. Include these gains only if you were in the United States at least 183 days during 2006. They are not subject to U.S. tax if you were in the United States less than 183 days during the tax year. In determining your net gain, do not use the capital loss carryover.

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

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

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

**Note.** Residents of Canada may claim gambling losses, but only to the extent of gambling winnings. They should report both their total gambling winnings and their total gambling losses on the dotted line on line 85 (or attach a separate schedule if more space is needed). If they have net gambling winnings (after offsetting their total gambling losses against their total gambling winnings), they should include this net amount on line 85, column (d).

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

social security benefit. They do not include any Supplemental Security Income (SSI) payments.

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2006 and the amount of any benefits you repaid in 2006. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1042S.

Enter 85% of the total amount from box 5 of all of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 83 of Form 1040NR. Enter any federal tax withheld in column (a) of line 83. Attach a copy of each Form SSA-1042S and RRB-1042S to Form 1040NR.

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

## Other Information (Page 5)

### Item D

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

### Item E

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

**Exception.** If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the

United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

### Item M

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

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



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

### Treaty-based return position

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

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

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

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

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists,

athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.

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

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

## Item P

If you expatriated, see *Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents* beginning on page 7 for details on how to answer the question in item P and for information that must be included in the annual information statement, if required. If you are a former U.S. long-term resident filing a dual-status return for your last year of U.S. residency, you must also attach Form 8854. See *Dual-Status Taxpayers* that begins on page 5.

## Item R

If you received total compensation of \$250,000 or more for 2006 and you are using an alternative basis to determine the source, check the box in item R. Total compensation includes all compensation from sources within and without the United States.

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

## Reminders

### Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Austin, TX 73301-0215, U.S.A., and that the IRS approved.

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

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

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

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

### Income Tax Withholding and Estimated Tax Payments for Individuals for 2007

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2007 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2007 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 2007 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 2007 and you must pay estimated tax, use Form 1040-ES.


### Identity Theft

If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, complete Form 3949-A, Information Referral, and send it to Internal Revenue Service, Fresno, CA 93888. Victims of identity theft who are suffering economic harm, experiencing a systemic problem, or seeking help in resolving tax problems that have not been resolved through normal channels may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling toll-free 1-877-777-4778 or TTY/TTD 1-800-829-4059. For additional information about identity theft prevention and victim assistance, you can access the IRS Identity Theft page at [www.irs.gov](http://www.irs.gov) by entering keyword "identity theft."

The IRS does not send out unsolicited emails requesting personal taxpayer information. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information. Send a copy of the fraudulent email to [phishing@irs.gov](mailto:phishing@irs.gov). For more information on how to forward one of these emails, go to [www.irs.gov](http://www.irs.gov) and enter keyword "phishing." Once there, see the article titled "How to Protect Yourself From Suspicious E-Mails or Phishing Schemes."

### Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 24 for details on how to pay any tax you owe.

 **TIP** You may be able to deduct this gift on your 2007 tax return as a charitable contribution.

### Address Change

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

### How Long Should Records Be Kept?

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

### Amended Return

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

## Requesting a Copy of Your Tax Return

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

## Interest and Penalties

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

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

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

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

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

**Penalty for frivolous return.** In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or

shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

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

## Taxpayer Assistance

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

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

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

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

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

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

## How can you get IRS tax forms and publications?

- You can download them from the IRS website at [www.irs.gov](http://www.irs.gov).
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).

- You can send your order to the National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

## Help With Unresolved Tax Issues

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

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

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## Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

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

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

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

administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to

federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

**We welcome comments on forms.**

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

**Estimates of taxpayer burden.** The table below shows average burden estimates for taxpayers filing a Form 1040NR. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission

fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

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

The data shown are the best estimates available as of September 25, 2006, from tax returns filed for 2005. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared returns have fewer errors, implying a lower overall post-filing burden.

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

### Estimated Average Taxpayer Burden

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

Average Hours per Return	Average Dollars per Return
19.2	\$162



# 2006 Tax Table



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

**Example.** Mr. Green is filing as a qualifying widower. His taxable income on line 40 of Form 1040NR is \$25,300. First, he finds the \$25,300-25,350 income line. Next he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,044. This is the tax amount he must enter on line 41 of his Form 1040NR.

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

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

## Sample Table

At least	But less than	Single	Qualifying Widow(er)	Married filing separately
<b>Your tax is—</b>				
25,200	25,250	3,406	3,029	3,406
25,250	25,300	3,414	3,036	3,414
25,300	25,350	3,421	<b>3,044</b>	3,421
25,350	25,400	3,429	3,051	3,429

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

(Continued on page 34)

2006 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>5,000</b>				
5,000	5,050	503	503	503
5,050	5,100	508	508	508
5,100	5,150	513	513	513
5,150	5,200	518	518	518
5,200	5,250	523	523	523
5,250	5,300	528	528	528
5,300	5,350	533	533	533
5,350	5,400	538	538	538
5,400	5,450	543	543	543
5,450	5,500	548	548	548
5,500	5,550	553	553	553
5,550	5,600	558	558	558
5,600	5,650	563	563	563
5,650	5,700	568	568	568
5,700	5,750	573	573	573
5,750	5,800	578	578	578
5,800	5,850	583	583	583
5,850	5,900	588	588	588
5,900	5,950	593	593	593
5,950	6,000	598	598	598
<b>6,000</b>				
6,000	6,050	603	603	603
6,050	6,100	608	608	608
6,100	6,150	613	613	613
6,150	6,200	618	618	618
6,200	6,250	623	623	623
6,250	6,300	628	628	628
6,300	6,350	633	633	633
6,350	6,400	638	638	638
6,400	6,450	643	643	643
6,450	6,500	648	648	648
6,500	6,550	653	653	653
6,550	6,600	658	658	658
6,600	6,650	663	663	663
6,650	6,700	668	668	668
6,700	6,750	673	673	673
6,750	6,800	678	678	678
6,800	6,850	683	683	683
6,850	6,900	688	688	688
6,900	6,950	693	693	693
6,950	7,000	698	698	698
<b>7,000</b>				
7,000	7,050	703	703	703
7,050	7,100	708	708	708
7,100	7,150	713	713	713
7,150	7,200	718	718	718
7,200	7,250	723	723	723
7,250	7,300	728	728	728
7,300	7,350	733	733	733
7,350	7,400	738	738	738
7,400	7,450	743	743	743
7,450	7,500	748	748	748
7,500	7,550	753	753	753
7,550	7,600	759	758	759
7,600	7,650	766	763	766
7,650	7,700	774	768	774
7,700	7,750	781	773	781
7,750	7,800	789	778	789
7,800	7,850	796	783	796
7,850	7,900	804	788	804
7,900	7,950	811	793	811
7,950	8,000	819	798	819

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>8,000</b>				
8,000	8,050	826	803	826
8,050	8,100	834	808	834
8,100	8,150	841	813	841
8,150	8,200	849	818	849
8,200	8,250	856	823	856
8,250	8,300	864	828	864
8,300	8,350	871	833	871
8,350	8,400	879	838	879
8,400	8,450	886	843	886
8,450	8,500	894	848	894
8,500	8,550	901	853	901
8,550	8,600	909	858	909
8,600	8,650	916	863	916
8,650	8,700	924	868	924
8,700	8,750	931	873	931
8,750	8,800	939	878	939
8,800	8,850	946	883	946
8,850	8,900	954	888	954
8,900	8,950	961	893	961
8,950	9,000	969	898	969
<b>9,000</b>				
9,000	9,050	976	903	976
9,050	9,100	984	908	984
9,100	9,150	991	913	991
9,150	9,200	999	918	999
9,200	9,250	1,006	923	1,006
9,250	9,300	1,014	928	1,014
9,300	9,350	1,021	933	1,021
9,350	9,400	1,029	938	1,029
9,400	9,450	1,036	943	1,036
9,450	9,500	1,044	948	1,044
9,500	9,550	1,051	953	1,051
9,550	9,600	1,059	958	1,059
9,600	9,650	1,066	963	1,066
9,650	9,700	1,074	968	1,074
9,700	9,750	1,081	973	1,081
9,750	9,800	1,089	978	1,089
9,800	9,850	1,096	983	1,096
9,850	9,900	1,104	988	1,104
9,900	9,950	1,111	993	1,111
9,950	10,000	1,119	998	1,119
<b>10,000</b>				
10,000	10,050	1,126	1,003	1,126
10,050	10,100	1,134	1,008	1,134
10,100	10,150	1,141	1,013	1,141
10,150	10,200	1,149	1,018	1,149
10,200	10,250	1,156	1,023	1,156
10,250	10,300	1,164	1,028	1,164
10,300	10,350	1,171	1,033	1,171
10,350	10,400	1,179	1,038	1,179
10,400	10,450	1,186	1,043	1,186
10,450	10,500	1,194	1,048	1,194
10,500	10,550	1,201	1,053	1,201
10,550	10,600	1,209	1,058	1,209
10,600	10,650	1,216	1,063	1,216
10,650	10,700	1,224	1,068	1,224
10,700	10,750	1,231	1,073	1,231
10,750	10,800	1,239	1,078	1,239
10,800	10,850	1,246	1,083	1,246
10,850	10,900	1,254	1,088	1,254
10,900	10,950	1,261	1,093	1,261
10,950	11,000	1,269	1,098	1,269

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>11,000</b>				
11,000	11,050	1,276	1,103	1,276
11,050	11,100	1,284	1,108	1,284
11,100	11,150	1,291	1,113	1,291
11,150	11,200	1,299	1,118	1,299
11,200	11,250	1,306	1,123	1,306
11,250	11,300	1,314	1,128	1,314
11,300	11,350	1,321	1,133	1,321
11,350	11,400	1,329	1,138	1,329
11,400	11,450	1,336	1,143	1,336
11,450	11,500	1,344	1,148	1,344
11,500	11,550	1,351	1,153	1,351
11,550	11,600	1,359	1,158	1,359
11,600	11,650	1,366	1,163	1,366
11,650	11,700	1,374	1,168	1,374
11,700	11,750	1,381	1,173	1,381
11,750	11,800	1,389	1,178	1,389
11,800	11,850	1,396	1,183	1,396
11,850	11,900	1,404	1,188	1,404
11,900	11,950	1,411	1,193	1,411
11,950	12,000	1,419	1,198	1,419
<b>12,000</b>				
12,000	12,050	1,426	1,203	1,426
12,050	12,100	1,434	1,208	1,434
12,100	12,150	1,441	1,213	1,441
12,150	12,200	1,449	1,218	1,449
12,200	12,250	1,456	1,223	1,456
12,250	12,300	1,464	1,228	1,464
12,300	12,350	1,471	1,233	1,471
12,350	12,400	1,479	1,238	1,479
12,400	12,450	1,486	1,243	1,486
12,450	12,500	1,494	1,248	1,494
12,500	12,550	1,501	1,253	1,501
12,550	12,600	1,509	1,258	1,509
12,600	12,650	1,516	1,263	1,516
12,650	12,700	1,524	1,268	1,524
12,700	12,750	1,531	1,273	1,531
12,750	12,800	1,539	1,278	1,539
12,800	12,850	1,546	1,283	1,546
12,850	12,900	1,554	1,288	1,554
12,900	12,950	1,561	1,293	1,561
12,950	13,000	1,569	1,298	1,569
<b>13,000</b>				
13,000	13,050	1,576	1,303	1,576
13,050	13,100	1,584	1,308	1,584
13,100	13,150	1,591	1,313	1,591
13,150	13,200	1,599	1,318	1,599
13,200	13,250	1,606	1,323	1,606
13,250	13,300	1,614	1,328	1,614
13,300	13,350	1,621	1,333	1,621
13,350	13,400	1,629	1,338	1,629
13,400	13,450	1,636	1,343	1,636
13,450	13,500	1,644	1,348	1,644
13,500	13,550	1,651	1,353	1,651
13,550	13,600	1,659	1,358	1,659
13,600	13,650	1,666	1,363	1,666
13,650	13,700	1,674	1,368	1,674
13,700	13,750	1,681	1,373	1,681
13,750	13,800	1,689	1,378	1,689
13,800	13,850	1,696	1,383	1,696
13,850	13,900	1,704	1,388	1,704
13,900	13,950	1,711	1,393	1,711
13,950	14,000	1,719	1,398	1,719

(Continued on page 35)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>14,000</b>				
14,000	14,050	1,726	1,403	1,726
14,050	14,100	1,734	1,408	1,734
14,100	14,150	1,741	1,413	1,741
14,150	14,200	1,749	1,418	1,749
14,200	14,250	1,756	1,423	1,756
14,250	14,300	1,764	1,428	1,764
14,300	14,350	1,771	1,433	1,771
14,350	14,400	1,779	1,438	1,779
14,400	14,450	1,786	1,443	1,786
14,450	14,500	1,794	1,448	1,794
14,500	14,550	1,801	1,453	1,801
14,550	14,600	1,809	1,458	1,809
14,600	14,650	1,816	1,463	1,816
14,650	14,700	1,824	1,468	1,824
14,700	14,750	1,831	1,473	1,831
14,750	14,800	1,839	1,478	1,839
14,800	14,850	1,846	1,483	1,846
14,850	14,900	1,854	1,488	1,854
14,900	14,950	1,861	1,493	1,861
14,950	15,000	1,869	1,498	1,869
<b>15,000</b>				
15,000	15,050	1,876	1,503	1,876
15,050	15,100	1,884	1,508	1,884
15,100	15,150	1,891	1,514	1,891
15,150	15,200	1,899	1,521	1,899
15,200	15,250	1,906	1,529	1,906
15,250	15,300	1,914	1,536	1,914
15,300	15,350	1,921	1,544	1,921
15,350	15,400	1,929	1,551	1,929
15,400	15,450	1,936	1,559	1,936
15,450	15,500	1,944	1,566	1,944
15,500	15,550	1,951	1,574	1,951
15,550	15,600	1,959	1,581	1,959
15,600	15,650	1,966	1,589	1,966
15,650	15,700	1,974	1,596	1,974
15,700	15,750	1,981	1,604	1,981
15,750	15,800	1,989	1,611	1,989
15,800	15,850	1,996	1,619	1,996
15,850	15,900	2,004	1,626	2,004
15,900	15,950	2,011	1,634	2,011
15,950	16,000	2,019	1,641	2,019
<b>16,000</b>				
16,000	16,050	2,026	1,649	2,026
16,050	16,100	2,034	1,656	2,034
16,100	16,150	2,041	1,664	2,041
16,150	16,200	2,049	1,671	2,049
16,200	16,250	2,056	1,679	2,056
16,250	16,300	2,064	1,686	2,064
16,300	16,350	2,071	1,694	2,071
16,350	16,400	2,079	1,701	2,079
16,400	16,450	2,086	1,709	2,086
16,450	16,500	2,094	1,716	2,094
16,500	16,550	2,101	1,724	2,101
16,550	16,600	2,109	1,731	2,109
16,600	16,650	2,116	1,739	2,116
16,650	16,700	2,124	1,746	2,124
16,700	16,750	2,131	1,754	2,131
16,750	16,800	2,139	1,761	2,139
16,800	16,850	2,146	1,769	2,146
16,850	16,900	2,154	1,776	2,154
16,900	16,950	2,161	1,784	2,161
16,950	17,000	2,169	1,791	2,169

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>17,000</b>				
17,000	17,050	2,176	1,799	2,176
17,050	17,100	2,184	1,806	2,184
17,100	17,150	2,191	1,814	2,191
17,150	17,200	2,199	1,821	2,199
17,200	17,250	2,206	1,829	2,206
17,250	17,300	2,214	1,836	2,214
17,300	17,350	2,221	1,844	2,221
17,350	17,400	2,229	1,851	2,229
17,400	17,450	2,236	1,859	2,236
17,450	17,500	2,244	1,866	2,244
17,500	17,550	2,251	1,874	2,251
17,550	17,600	2,259	1,881	2,259
17,600	17,650	2,266	1,889	2,266
17,650	17,700	2,274	1,896	2,274
17,700	17,750	2,281	1,904	2,281
17,750	17,800	2,289	1,911	2,289
17,800	17,850	2,296	1,919	2,296
17,850	17,900	2,304	1,926	2,304
17,900	17,950	2,311	1,934	2,311
17,950	18,000	2,319	1,941	2,319
<b>18,000</b>				
18,000	18,050	2,326	1,949	2,326
18,050	18,100	2,334	1,956	2,334
18,100	18,150	2,341	1,964	2,341
18,150	18,200	2,349	1,971	2,349
18,200	18,250	2,356	1,979	2,356
18,250	18,300	2,364	1,986	2,364
18,300	18,350	2,371	1,994	2,371
18,350	18,400	2,379	2,001	2,379
18,400	18,450	2,386	2,009	2,386
18,450	18,500	2,394	2,016	2,394
18,500	18,550	2,401	2,024	2,401
18,550	18,600	2,409	2,031	2,409
18,600	18,650	2,416	2,039	2,416
18,650	18,700	2,424	2,046	2,424
18,700	18,750	2,431	2,054	2,431
18,750	18,800	2,439	2,061	2,439
18,800	18,850	2,446	2,069	2,446
18,850	18,900	2,454	2,076	2,454
18,900	18,950	2,461	2,084	2,461
18,950	19,000	2,469	2,091	2,469
<b>19,000</b>				
19,000	19,050	2,476	2,099	2,476
19,050	19,100	2,484	2,106	2,484
19,100	19,150	2,491	2,114	2,491
19,150	19,200	2,499	2,121	2,499
19,200	19,250	2,506	2,129	2,506
19,250	19,300	2,514	2,136	2,514
19,300	19,350	2,521	2,144	2,521
19,350	19,400	2,529	2,151	2,529
19,400	19,450	2,536	2,159	2,536
19,450	19,500	2,544	2,166	2,544
19,500	19,550	2,551	2,174	2,551
19,550	19,600	2,559	2,181	2,559
19,600	19,650	2,566	2,189	2,566
19,650	19,700	2,574	2,196	2,574
19,700	19,750	2,581	2,204	2,581
19,750	19,800	2,589	2,211	2,589
19,800	19,850	2,596	2,219	2,596
19,850	19,900	2,604	2,226	2,604
19,900	19,950	2,611	2,234	2,611
19,950	20,000	2,619	2,241	2,619

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>20,000</b>				
20,000	20,050	2,626	2,249	2,626
20,050	20,100	2,634	2,256	2,634
20,100	20,150	2,641	2,264	2,641
20,150	20,200	2,649	2,271	2,649
20,200	20,250	2,656	2,279	2,656
20,250	20,300	2,664	2,286	2,664
20,300	20,350	2,671	2,294	2,671
20,350	20,400	2,679	2,301	2,679
20,400	20,450	2,686	2,309	2,686
20,450	20,500	2,694	2,316	2,694
20,500	20,550	2,701	2,324	2,701
20,550	20,600	2,709	2,331	2,709
20,600	20,650	2,716	2,339	2,716
20,650	20,700	2,724	2,346	2,724
20,700	20,750	2,731	2,354	2,731
20,750	20,800	2,739	2,361	2,739
20,800	20,850	2,746	2,369	2,746
20,850	20,900	2,754	2,376	2,754
20,900	20,950	2,761	2,384	2,761
20,950	21,000	2,769	2,391	2,769
<b>21,000</b>				
21,000	21,050	2,776	2,399	2,776
21,050	21,100	2,784	2,406	2,784
21,100	21,150	2,791	2,414	2,791
21,150	21,200	2,799	2,421	2,799
21,200	21,250	2,806	2,429	2,806
21,250	21,300	2,814	2,436	2,814
21,300	21,350	2,821	2,444	2,821
21,350	21,400	2,829	2,451	2,829
21,400	21,450	2,836	2,459	2,836
21,450	21,500	2,844	2,466	2,844
21,500	21,550	2,851	2,474	2,851
21,550	21,600	2,859	2,481	2,859
21,600	21,650	2,866	2,489	2,866
21,650	21,700	2,874	2,496	2,874
21,700	21,750	2,881	2,504	2,881
21,750	21,800	2,889	2,511	2,889
21,800	21,850	2,896	2,519	2,896
21,850	21,900	2,904	2,526	2,904
21,900	21,950	2,911	2,534	2,911
21,950	22,000	2,919	2,541	2,919
<b>22,000</b>				
22,000	22,050	2,926	2,549	2,926
22,050	22,100	2,934	2,556	2,934
22,100	22,150	2,941	2,564	2,941
22,150	22,200	2,949	2,571	2,949
22,200	22,250	2,956	2,579	2,956
22,250	22,300	2,964	2,586	2,964
22,300	22,350	2,971	2,594	2,971
22,350	22,400	2,979	2,601	2,979
22,400	22,450	2,986	2,609	2,986
22,450	22,500	2,994	2,616	2,994
22,500	22,550	3,001	2,624	3,001
22,550	22,600	3,009	2,631	3,009
22,600	22,650	3,016	2,639	3,016
22,650	22,700	3,024	2,646	3,024
22,700	22,750	3,031	2,654	3,031
22,750	22,800	3,039	2,661	3,039
22,800	22,850	3,046	2,669	3,046
22,850	22,900	3,054	2,676	3,054
22,900	22,950	3,061	2,684	3,061
22,950	23,000	3,069	2,691	3,069

(Continued on page 36)

2006 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>23,000</b>				
23,000	23,050	3,076	2,699	3,076
23,050	23,100	3,084	2,706	3,084
23,100	23,150	3,091	2,714	3,091
23,150	23,200	3,099	2,721	3,099
23,200	23,250	3,106	2,729	3,106
23,250	23,300	3,114	2,736	3,114
23,300	23,350	3,121	2,744	3,121
23,350	23,400	3,129	2,751	3,129
23,400	23,450	3,136	2,759	3,136
23,450	23,500	3,144	2,766	3,144
23,500	23,550	3,151	2,774	3,151
23,550	23,600	3,159	2,781	3,159
23,600	23,650	3,166	2,789	3,166
23,650	23,700	3,174	2,796	3,174
23,700	23,750	3,181	2,804	3,181
23,750	23,800	3,189	2,811	3,189
23,800	23,850	3,196	2,819	3,196
23,850	23,900	3,204	2,826	3,204
23,900	23,950	3,211	2,834	3,211
23,950	24,000	3,219	2,841	3,219
<b>24,000</b>				
24,000	24,050	3,226	2,849	3,226
24,050	24,100	3,234	2,856	3,234
24,100	24,150	3,241	2,864	3,241
24,150	24,200	3,249	2,871	3,249
24,200	24,250	3,256	2,879	3,256
24,250	24,300	3,264	2,886	3,264
24,300	24,350	3,271	2,894	3,271
24,350	24,400	3,279	2,901	3,279
24,400	24,450	3,286	2,909	3,286
24,450	24,500	3,294	2,916	3,294
24,500	24,550	3,301	2,924	3,301
24,550	24,600	3,309	2,931	3,309
24,600	24,650	3,316	2,939	3,316
24,650	24,700	3,324	2,946	3,324
24,700	24,750	3,331	2,954	3,331
24,750	24,800	3,339	2,961	3,339
24,800	24,850	3,346	2,969	3,346
24,850	24,900	3,354	2,976	3,354
24,900	24,950	3,361	2,984	3,361
24,950	25,000	3,369	2,991	3,369
<b>25,000</b>				
25,000	25,050	3,376	2,999	3,376
25,050	25,100	3,384	3,006	3,384
25,100	25,150	3,391	3,014	3,391
25,150	25,200	3,399	3,021	3,399
25,200	25,250	3,406	3,029	3,406
25,250	25,300	3,414	3,036	3,414
25,300	25,350	3,421	3,044	3,421
25,350	25,400	3,429	3,051	3,429
25,400	25,450	3,436	3,059	3,436
25,450	25,500	3,444	3,066	3,444
25,500	25,550	3,451	3,074	3,451
25,550	25,600	3,459	3,081	3,459
25,600	25,650	3,466	3,089	3,466
25,650	25,700	3,474	3,096	3,474
25,700	25,750	3,481	3,104	3,481
25,750	25,800	3,489	3,111	3,489
25,800	25,850	3,496	3,119	3,496
25,850	25,900	3,504	3,126	3,504
25,900	25,950	3,511	3,134	3,511
25,950	26,000	3,519	3,141	3,519

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>26,000</b>				
26,000	26,050	3,526	3,149	3,526
26,050	26,100	3,534	3,156	3,534
26,100	26,150	3,541	3,164	3,541
26,150	26,200	3,549	3,171	3,549
26,200	26,250	3,556	3,179	3,556
26,250	26,300	3,564	3,186	3,564
26,300	26,350	3,571	3,194	3,571
26,350	26,400	3,579	3,201	3,579
26,400	26,450	3,586	3,209	3,586
26,450	26,500	3,594	3,216	3,594
26,500	26,550	3,601	3,224	3,601
26,550	26,600	3,609	3,231	3,609
26,600	26,650	3,616	3,239	3,616
26,650	26,700	3,624	3,246	3,624
26,700	26,750	3,631	3,254	3,631
26,750	26,800	3,639	3,261	3,639
26,800	26,850	3,646	3,269	3,646
26,850	26,900	3,654	3,276	3,654
26,900	26,950	3,661	3,284	3,661
26,950	27,000	3,669	3,291	3,669
<b>27,000</b>				
27,000	27,050	3,676	3,299	3,676
27,050	27,100	3,684	3,306	3,684
27,100	27,150	3,691	3,314	3,691
27,150	27,200	3,699	3,321	3,699
27,200	27,250	3,706	3,329	3,706
27,250	27,300	3,714	3,336	3,714
27,300	27,350	3,721	3,344	3,721
27,350	27,400	3,729	3,351	3,729
27,400	27,450	3,736	3,359	3,736
27,450	27,500	3,744	3,366	3,744
27,500	27,550	3,751	3,374	3,751
27,550	27,600	3,759	3,381	3,759
27,600	27,650	3,766	3,389	3,766
27,650	27,700	3,774	3,396	3,774
27,700	27,750	3,781	3,404	3,781
27,750	27,800	3,789	3,411	3,789
27,800	27,850	3,796	3,419	3,796
27,850	27,900	3,804	3,426	3,804
27,900	27,950	3,811	3,434	3,811
27,950	28,000	3,819	3,441	3,819
<b>28,000</b>				
28,000	28,050	3,826	3,449	3,826
28,050	28,100	3,834	3,456	3,834
28,100	28,150	3,841	3,464	3,841
28,150	28,200	3,849	3,471	3,849
28,200	28,250	3,856	3,479	3,856
28,250	28,300	3,864	3,486	3,864
28,300	28,350	3,871	3,494	3,871
28,350	28,400	3,879	3,501	3,879
28,400	28,450	3,886	3,509	3,886
28,450	28,500	3,894	3,516	3,894
28,500	28,550	3,901	3,524	3,901
28,550	28,600	3,909	3,531	3,909
28,600	28,650	3,916	3,539	3,916
28,650	28,700	3,924	3,546	3,924
28,700	28,750	3,931	3,554	3,931
28,750	28,800	3,939	3,561	3,939
28,800	28,850	3,946	3,569	3,946
28,850	28,900	3,954	3,576	3,954
28,900	28,950	3,961	3,584	3,961
28,950	29,000	3,969	3,591	3,969

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>29,000</b>				
29,000	29,050	3,976	3,599	3,976
29,050	29,100	3,984	3,606	3,984
29,100	29,150	3,991	3,614	3,991
29,150	29,200	3,999	3,621	3,999
29,200	29,250	4,006	3,629	4,006
29,250	29,300	4,014	3,636	4,014
29,300	29,350	4,021	3,644	4,021
29,350	29,400	4,029	3,651	4,029
29,400	29,450	4,036	3,659	4,036
29,450	29,500	4,044	3,666	4,044
29,500	29,550	4,051	3,674	4,051
29,550	29,600	4,059	3,681	4,059
29,600	29,650	4,066	3,689	4,066
29,650	29,700	4,074	3,696	4,074
29,700	29,750	4,081	3,704	4,081
29,750	29,800	4,089	3,711	4,089
29,800	29,850	4,096	3,719	4,096
29,850	29,900	4,104	3,726	4,104
29,900	29,950	4,111	3,734	4,111
29,950	30,000	4,119	3,741	4,119
<b>30,000</b>				
30,000	30,050	4,126	3,749	4,126
30,050	30,100	4,134	3,756	4,134
30,100	30,150	4,141	3,764	4,141
30,150	30,200	4,149	3,771	4,149
30,200	30,250	4,156	3,779	4,156
30,250	30,300	4,164	3,786	4,164
30,300	30,350	4,171	3,794	4,171
30,350	30,400	4,179	3,801	4,179
30,400	30,450	4,186	3,809	4,186
30,450	30,500	4,194	3,816	4,194
30,500	30,550	4,201	3,824	4,201
30,550	30,600	4,209	3,831	4,209
30,600	30,650	4,216	3,839	4,216
30,650	30,700	4,226	3,846	4,226
30,700	30,750	4,233	3,854	4,239
30,750	30,800	4,251	3,861	4,251
30,800	30,850	4,264	3,869	4,264
30,850	30,900	4,276	3,876	4,276
30,900	30,950	4,289	3,884	4,289
30,950	31,000	4,301	3,891	4,301
<b>31,000</b>				
31,000	31,050	4,314	3,899	4,314
31,050	31,100	4,326	3,906	4,326
31,100	31,150	4,339	3,914	4,339
31,150	31,200	4,351	3,921	4,351
31,200	31,250	4,364	3,929	4,364
31,250	31,300	4,376	3,936	4,376
31,300	31,350	4,389	3,944	4,389
31,350	31,400	4,401	3,951	4,401
31,400	31,450	4,414	3,959	4,414
31,450	31,500	4,426	3,966	4,426
31,500	31,550	4,439	3,974	4,439
31,550	31,600	4,451	3,981	4,451
31,600	31,650	4,464	3,989	4,464
31,650	31,700	4,476	3,996	4,476
31,700	31,750	4,489	4,004	4,489
31,750	31,800	4,501	4,011	4,501
31,800	31,850	4,514	4,019	4,514
31,850	31,900	4,526	4,026	4,526
31,900	31,950	4,539	4,034	4,539
31,950	32,000	4,551	4,041	4,551

(Continued on page 37)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>32,000</b>				
32,000	32,050	4,564	4,049	4,564
32,050	32,100	4,576	4,056	4,576
32,100	32,150	4,589	4,064	4,589
32,150	32,200	4,601	4,071	4,601
32,200	32,250	4,614	4,079	4,614
32,250	32,300	4,626	4,086	4,626
32,300	32,350	4,639	4,094	4,639
32,350	32,400	4,651	4,101	4,651
32,400	32,450	4,664	4,109	4,664
32,450	32,500	4,676	4,116	4,676
32,500	32,550	4,689	4,124	4,689
32,550	32,600	4,701	4,131	4,701
32,600	32,650	4,714	4,139	4,714
32,650	32,700	4,726	4,146	4,726
32,700	32,750	4,739	4,154	4,739
32,750	32,800	4,751	4,161	4,751
32,800	32,850	4,764	4,169	4,764
32,850	32,900	4,776	4,176	4,776
32,900	32,950	4,789	4,184	4,789
32,950	33,000	4,801	4,191	4,801
<b>33,000</b>				
33,000	33,050	4,814	4,199	4,814
33,050	33,100	4,826	4,206	4,826
33,100	33,150	4,839	4,214	4,839
33,150	33,200	4,851	4,221	4,851
33,200	33,250	4,864	4,229	4,864
33,250	33,300	4,876	4,236	4,876
33,300	33,350	4,889	4,244	4,889
33,350	33,400	4,901	4,251	4,901
33,400	33,450	4,914	4,259	4,914
33,450	33,500	4,926	4,266	4,926
33,500	33,550	4,939	4,274	4,939
33,550	33,600	4,951	4,281	4,951
33,600	33,650	4,964	4,289	4,964
33,650	33,700	4,976	4,296	4,976
33,700	33,750	4,989	4,304	4,989
33,750	33,800	5,001	4,311	5,001
33,800	33,850	5,014	4,319	5,014
33,850	33,900	5,026	4,326	5,026
33,900	33,950	5,039	4,334	5,039
33,950	34,000	5,051	4,341	5,051
<b>34,000</b>				
34,000	34,050	5,064	4,349	5,064
34,050	34,100	5,076	4,356	5,076
34,100	34,150	5,089	4,364	5,089
34,150	34,200	5,101	4,371	5,101
34,200	34,250	5,114	4,379	5,114
34,250	34,300	5,126	4,386	5,126
34,300	34,350	5,139	4,394	5,139
34,350	34,400	5,151	4,401	5,151
34,400	34,450	5,164	4,409	5,164
34,450	34,500	5,176	4,416	5,176
34,500	34,550	5,189	4,424	5,189
34,550	34,600	5,201	4,431	5,201
34,600	34,650	5,214	4,439	5,214
34,650	34,700	5,226	4,446	5,226
34,700	34,750	5,239	4,454	5,239
34,750	34,800	5,251	4,461	5,251
34,800	34,850	5,264	4,469	5,264
34,850	34,900	5,276	4,476	5,276
34,900	34,950	5,289	4,484	5,289
34,950	35,000	5,301	4,491	5,301

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>35,000</b>				
35,000	35,050	5,314	4,499	5,314
35,050	35,100	5,326	4,506	5,326
35,100	35,150	5,339	4,514	5,339
35,150	35,200	5,351	4,521	5,351
35,200	35,250	5,364	4,529	5,364
35,250	35,300	5,376	4,536	5,376
35,300	35,350	5,389	4,544	5,389
35,350	35,400	5,401	4,551	5,401
35,400	35,450	5,414	4,559	5,414
35,450	35,500	5,426	4,566	5,426
35,500	35,550	5,439	4,574	5,439
35,550	35,600	5,451	4,581	5,451
35,600	35,650	5,464	4,589	5,464
35,650	35,700	5,476	4,596	5,476
35,700	35,750	5,489	4,604	5,489
35,750	35,800	5,501	4,611	5,501
35,800	35,850	5,514	4,619	5,514
35,850	35,900	5,526	4,626	5,526
35,900	35,950	5,539	4,634	5,539
35,950	36,000	5,551	4,641	5,551
<b>36,000</b>				
36,000	36,050	5,564	4,649	5,564
36,050	36,100	5,576	4,656	5,576
36,100	36,150	5,589	4,664	5,589
36,150	36,200	5,601	4,671	5,601
36,200	36,250	5,614	4,679	5,614
36,250	36,300	5,626	4,686	5,626
36,300	36,350	5,639	4,694	5,639
36,350	36,400	5,651	4,701	5,651
36,400	36,450	5,664	4,709	5,664
36,450	36,500	5,676	4,716	5,676
36,500	36,550	5,689	4,724	5,689
36,550	36,600	5,701	4,731	5,701
36,600	36,650	5,714	4,739	5,714
36,650	36,700	5,726	4,746	5,726
36,700	36,750	5,739	4,754	5,739
36,750	36,800	5,751	4,761	5,751
36,800	36,850	5,764	4,769	5,764
36,850	36,900	5,776	4,776	5,776
36,900	36,950	5,789	4,784	5,789
36,950	37,000	5,801	4,791	5,801
<b>37,000</b>				
37,000	37,050	5,814	4,799	5,814
37,050	37,100	5,826	4,806	5,826
37,100	37,150	5,839	4,814	5,839
37,150	37,200	5,851	4,821	5,851
37,200	37,250	5,864	4,829	5,864
37,250	37,300	5,876	4,836	5,876
37,300	37,350	5,889	4,844	5,889
37,350	37,400	5,901	4,851	5,901
37,400	37,450	5,914	4,859	5,914
37,450	37,500	5,926	4,866	5,926
37,500	37,550	5,939	4,874	5,939
37,550	37,600	5,951	4,881	5,951
37,600	37,650	5,964	4,889	5,964
37,650	37,700	5,976	4,896	5,976
37,700	37,750	5,989	4,904	5,989
37,750	37,800	6,001	4,911	6,001
37,800	37,850	6,014	4,919	6,014
37,850	37,900	6,026	4,926	6,026
37,900	37,950	6,039	4,934	6,039
37,950	38,000	6,051	4,941	6,051

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>38,000</b>				
38,000	38,050	6,064	4,949	6,064
38,050	38,100	6,076	4,956	6,076
38,100	38,150	6,089	4,964	6,089
38,150	38,200	6,101	4,971	6,101
38,200	38,250	6,114	4,979	6,114
38,250	38,300	6,126	4,986	6,126
38,300	38,350	6,139	4,994	6,139
38,350	38,400	6,151	5,001	6,151
38,400	38,450	6,164	5,009	6,164
38,450	38,500	6,176	5,016	6,176
38,500	38,550	6,189	5,024	6,189
38,550	38,600	6,201	5,031	6,201
38,600	38,650	6,214	5,039	6,214
38,650	38,700	6,226	5,046	6,226
38,700	38,750	6,239	5,054	6,239
38,750	38,800	6,251	5,061	6,251
38,800	38,850	6,264	5,069	6,264
38,850	38,900	6,276	5,076	6,276
38,900	38,950	6,289	5,084	6,289
38,950	39,000	6,301	5,091	6,301
<b>39,000</b>				
39,000	39,050	6,314	5,099	6,314
39,050	39,100	6,326	5,106	6,326
39,100	39,150	6,339	5,114	6,339
39,150	39,200	6,351	5,121	6,351
39,200	39,250	6,364	5,129	6,364
39,250	39,300	6,376	5,136	6,376
39,300	39,350	6,389	5,144	6,389
39,350	39,400	6,401	5,151	6,401
39,400	39,450	6,414	5,159	6,414
39,450	39,500	6,426	5,166	6,426
39,500	39,550	6,439	5,174	6,439
39,550	39,600	6,451	5,181	6,451
39,600	39,650	6,464	5,189	6,464
39,650	39,700	6,476	5,196	6,476
39,700	39,750	6,489	5,204	6,489
39,750	39,800	6,501	5,211	6,501
39,800	39,850	6,514	5,219	6,514
39,850	39,900	6,526	5,226	6,526
39,900	39,950	6,539	5,234	6,539
39,950	40,000	6,551	5,241	6,551
<b>40,000</b>				
40,000	40,050	6,564	5,249	6,564
40,050	40,100	6,576	5,256	6,576
40,100	40,150	6,589	5,264	6,589
40,150	40,200	6,601	5,271	6,601
40,200	40,250	6,614	5,279	6,614
40,250	40,300	6,626	5,286	6,626
40,300	40,350	6,639	5,294	6,639
40,350	40,400	6,651	5,301	6,651
40,400	40,450	6,664	5,309	6,664
40,450	40,500	6,676	5,316	6,676
40,500	40,550	6,689	5,324	6,689
40,550	40,600	6,701	5,331	6,701
40,600	40,650	6,714	5,339	6,714
40,650	40,700	6,726	5,346	6,726
40,700	40,750	6,739	5,354	6,739
40,750	40,800	6,751	5,361	6,751
40,800	40,850	6,764	5,369	6,764
40,850	40,900	6,776	5,376	6,776
40,900	40,950	6,789	5,384	6,789
40,950	41,000	6,801	5,391	6,801

(Continued on page 38)

2006 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
<b>41,000</b>				
41,000	41,050	6,814	5,399	6,814
41,050	41,100	6,826	5,406	6,826
41,100	41,150	6,839	5,414	6,839
41,150	41,200	6,851	5,421	6,851
41,200	41,250	6,864	5,429	6,864
41,250	41,300	6,876	5,436	6,876
41,300	41,350	6,889	5,444	6,889
41,350	41,400	6,901	5,451	6,901
41,400	41,450	6,914	5,459	6,914
41,450	41,500	6,926	5,466	6,926
41,500	41,550	6,939	5,474	6,939
41,550	41,600	6,951	5,481	6,951
41,600	41,650	6,964	5,489	6,964
41,650	41,700	6,976	5,496	6,976
41,700	41,750	6,989	5,504	6,989
41,750	41,800	7,001	5,511	7,001
41,800	41,850	7,014	5,519	7,014
41,850	41,900	7,026	5,526	7,026
41,900	41,950	7,039	5,534	7,039
41,950	42,000	7,051	5,541	7,051
<b>42,000</b>				
42,000	42,050	7,064	5,549	7,064
42,050	42,100	7,076	5,556	7,076
42,100	42,150	7,089	5,564	7,089
42,150	42,200	7,101	5,571	7,101
42,200	42,250	7,114	5,579	7,114
42,250	42,300	7,126	5,586	7,126
42,300	42,350	7,139	5,594	7,139
42,350	42,400	7,151	5,601	7,151
42,400	42,450	7,164	5,609	7,164
42,450	42,500	7,176	5,616	7,176
42,500	42,550	7,189	5,624	7,189
42,550	42,600	7,201	5,631	7,201
42,600	42,650	7,214	5,639	7,214
42,650	42,700	7,226	5,646	7,226
42,700	42,750	7,239	5,654	7,239
42,750	42,800	7,251	5,661	7,251
42,800	42,850	7,264	5,669	7,264
42,850	42,900	7,276	5,676	7,276
42,900	42,950	7,289	5,684	7,289
42,950	43,000	7,301	5,691	7,301
<b>43,000</b>				
43,000	43,050	7,314	5,699	7,314
43,050	43,100	7,326	5,706	7,326
43,100	43,150	7,339	5,714	7,339
43,150	43,200	7,351	5,721	7,351
43,200	43,250	7,364	5,729	7,364
43,250	43,300	7,376	5,736	7,376
43,300	43,350	7,389	5,744	7,389
43,350	43,400	7,401	5,751	7,401
43,400	43,450	7,414	5,759	7,414
43,450	43,500	7,426	5,766	7,426
43,500	43,550	7,439	5,774	7,439
43,550	43,600	7,451	5,781	7,451
43,600	43,650	7,464	5,789	7,464
43,650	43,700	7,476	5,796	7,476
43,700	43,750	7,489	5,804	7,489
43,750	43,800	7,501	5,811	7,501
43,800	43,850	7,514	5,819	7,514
43,850	43,900	7,526	5,826	7,526
43,900	43,950	7,539	5,834	7,539
43,950	44,000	7,551	5,841	7,551

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
<b>44,000</b>				
44,000	44,050	7,564	5,849	7,564
44,050	44,100	7,576	5,856	7,576
44,100	44,150	7,589	5,864	7,589
44,150	44,200	7,601	5,871	7,601
44,200	44,250	7,614	5,879	7,614
44,250	44,300	7,626	5,886	7,626
44,300	44,350	7,639	5,894	7,639
44,350	44,400	7,651	5,901	7,651
44,400	44,450	7,664	5,909	7,664
44,450	44,500	7,676	5,916	7,676
44,500	44,550	7,689	5,924	7,689
44,550	44,600	7,701	5,931	7,701
44,600	44,650	7,714	5,939	7,714
44,650	44,700	7,726	5,946	7,726
44,700	44,750	7,739	5,954	7,739
44,750	44,800	7,751	5,961	7,751
44,800	44,850	7,764	5,969	7,764
44,850	44,900	7,776	5,976	7,776
44,900	44,950	7,789	5,984	7,789
44,950	45,000	7,801	5,991	7,801
<b>45,000</b>				
45,000	45,050	7,814	5,999	7,814
45,050	45,100	7,826	6,006	7,826
45,100	45,150	7,839	6,014	7,839
45,150	45,200	7,851	6,021	7,851
45,200	45,250	7,864	6,029	7,864
45,250	45,300	7,876	6,036	7,876
45,300	45,350	7,889	6,044	7,889
45,350	45,400	7,901	6,051	7,901
45,400	45,450	7,914	6,059	7,914
45,450	45,500	7,926	6,066	7,926
45,500	45,550	7,939	6,074	7,939
45,550	45,600	7,951	6,081	7,951
45,600	45,650	7,964	6,089	7,964
45,650	45,700	7,976	6,096	7,976
45,700	45,750	7,989	6,104	7,989
45,750	45,800	8,001	6,111	8,001
45,800	45,850	8,014	6,119	8,014
45,850	45,900	8,026	6,126	8,026
45,900	45,950	8,039	6,134	8,039
45,950	46,000	8,051	6,141	8,051
<b>46,000</b>				
46,000	46,050	8,064	6,149	8,064
46,050	46,100	8,076	6,156	8,076
46,100	46,150	8,089	6,164	8,089
46,150	46,200	8,101	6,171	8,101
46,200	46,250	8,114	6,179	8,114
46,250	46,300	8,126	6,186	8,126
46,300	46,350	8,139	6,194	8,139
46,350	46,400	8,151	6,201	8,151
46,400	46,450	8,164	6,209	8,164
46,450	46,500	8,176	6,216	8,176
46,500	46,550	8,189	6,224	8,189
46,550	46,600	8,201	6,231	8,201
46,600	46,650	8,214	6,239	8,214
46,650	46,700	8,226	6,246	8,226
46,700	46,750	8,239	6,254	8,239
46,750	46,800	8,251	6,261	8,251
46,800	46,850	8,264	6,269	8,264
46,850	46,900	8,276	6,276	8,276
46,900	46,950	8,289	6,284	8,289
46,950	47,000	8,301	6,291	8,301

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
<b>47,000</b>				
47,000	47,050	8,314	6,299	8,314
47,050	47,100	8,326	6,306	8,326
47,100	47,150	8,339	6,314	8,339
47,150	47,200	8,351	6,321	8,351
47,200	47,250	8,364	6,329	8,364
47,250	47,300	8,376	6,336	8,376
47,300	47,350	8,389	6,344	8,389
47,350	47,400	8,401	6,351	8,401
47,400	47,450	8,414	6,359	8,414
47,450	47,500	8,426	6,366	8,426
47,500	47,550	8,439	6,374	8,439
47,550	47,600	8,451	6,381	8,451
47,600	47,650	8,464	6,389	8,464
47,650	47,700	8,476	6,396	8,476
47,700	47,750	8,489	6,404	8,489
47,750	47,800	8,501	6,411	8,501
47,800	47,850	8,514	6,419	8,514
47,850	47,900	8,526	6,426	8,526
47,900	47,950	8,539	6,434	8,539
47,950	48,000	8,551	6,441	8,551
<b>48,000</b>				
48,000	48,050	8,564	6,449	8,564
48,050	48,100	8,576	6,456	8,576
48,100	48,150	8,589	6,464	8,589
48,150	48,200	8,601	6,471	8,601
48,200	48,250	8,614	6,479	8,614
48,250	48,300	8,626	6,486	8,626
48,300	48,350	8,639	6,494	8,639
48,350	48,400	8,651	6,501	8,651
48,400	48,450	8,664	6,509	8,664
48,450	48,500	8,676	6,516	8,676
48,500	48,550	8,689	6,524	8,689
48,550	48,600	8,701	6,531	8,701
48,600	48,650	8,714	6,539	8,714
48,650	48,700	8,726	6,546	8,726
48,700	48,750	8,739	6,554	8,739
48,750	48,800	8,751	6,561	8,751
48,800	48,850	8,764	6,569	8,764
48,850	48,900	8,776	6,576	8,776
48,900	48,950	8,789	6,584	8,789
48,950	49,000	8,801	6,591	8,801
<b>49,000</b>				
49,000	49,050	8,814	6,599	8,814
49,050	49,100	8,826	6,606	8,826
49,100	49,150	8,839	6,614	8,839
49,150	49,200	8,851	6,621	8,851
49,200	49,250	8,864	6,629	8,864
49,250	49,300	8,876	6,636	8,876
49,300	49,350	8,889	6,644	8,889
49,350	49,400	8,901	6,651	8,901
49,400	49,450	8,914	6,659	8,914
49,450	49,500	8,926	6,666	8,926
49,500	49,550	8,939	6,674	8,939
49,550	49,600	8,951	6,681	8,951
49,600	49,650	8,964	6,689	8,964
49,650	49,700	8,976	6,696	8,976
49,700	49,750	8,989	6,704	8,989
49,750	49,800	9,001	6,711	9,001
49,800	49,850	9,014	6,719	9,014
49,850	49,900	9,026	6,726	9,026
49,900	49,950	9,039	6,734	9,039
49,950	50,000	9,051	6,741	9,051

(Continued on page 39)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>50,000</b>				
50,000	50,050	9,064	6,749	9,064
50,050	50,100	9,076	6,756	9,076
50,100	50,150	9,089	6,764	9,089
50,150	50,200	9,101	6,771	9,101
50,200	50,250	9,114	6,779	9,114
50,250	50,300	9,126	6,786	9,126
50,300	50,350	9,139	6,794	9,139
50,350	50,400	9,151	6,801	9,151
50,400	50,450	9,164	6,809	9,164
50,450	50,500	9,176	6,816	9,176
50,500	50,550	9,189	6,824	9,189
50,550	50,600	9,201	6,831	9,201
50,600	50,650	9,214	6,839	9,214
50,650	50,700	9,226	6,846	9,226
50,700	50,750	9,239	6,854	9,239
50,750	50,800	9,251	6,861	9,251
50,800	50,850	9,264	6,869	9,264
50,850	50,900	9,276	6,876	9,276
50,900	50,950	9,289	6,884	9,289
50,950	51,000	9,301	6,891	9,301
<b>51,000</b>				
51,000	51,050	9,314	6,899	9,314
51,050	51,100	9,326	6,906	9,326
51,100	51,150	9,339	6,914	9,339
51,150	51,200	9,351	6,921	9,351
51,200	51,250	9,364	6,929	9,364
51,250	51,300	9,376	6,936	9,376
51,300	51,350	9,389	6,944	9,389
51,350	51,400	9,401	6,951	9,401
51,400	51,450	9,414	6,959	9,414
51,450	51,500	9,426	6,966	9,426
51,500	51,550	9,439	6,974	9,439
51,550	51,600	9,451	6,981	9,451
51,600	51,650	9,464	6,989	9,464
51,650	51,700	9,476	6,996	9,476
51,700	51,750	9,489	7,004	9,489
51,750	51,800	9,501	7,011	9,501
51,800	51,850	9,514	7,019	9,514
51,850	51,900	9,526	7,026	9,526
51,900	51,950	9,539	7,034	9,539
51,950	52,000	9,551	7,041	9,551
<b>52,000</b>				
52,000	52,050	9,564	7,049	9,564
52,050	52,100	9,576	7,056	9,576
52,100	52,150	9,589	7,064	9,589
52,150	52,200	9,601	7,071	9,601
52,200	52,250	9,614	7,079	9,614
52,250	52,300	9,626	7,086	9,626
52,300	52,350	9,639	7,094	9,639
52,350	52,400	9,651	7,101	9,651
52,400	52,450	9,664	7,109	9,664
52,450	52,500	9,676	7,116	9,676
52,500	52,550	9,689	7,124	9,689
52,550	52,600	9,701	7,131	9,701
52,600	52,650	9,714	7,139	9,714
52,650	52,700	9,726	7,146	9,726
52,700	52,750	9,739	7,154	9,739
52,750	52,800	9,751	7,161	9,751
52,800	52,850	9,764	7,169	9,764
52,850	52,900	9,776	7,176	9,776
52,900	52,950	9,789	7,184	9,789
52,950	53,000	9,801	7,191	9,801

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>53,000</b>				
53,000	53,050	9,814	7,199	9,814
53,050	53,100	9,826	7,206	9,826
53,100	53,150	9,839	7,214	9,839
53,150	53,200	9,851	7,221	9,851
53,200	53,250	9,864	7,229	9,864
53,250	53,300	9,876	7,236	9,876
53,300	53,350	9,889	7,244	9,889
53,350	53,400	9,901	7,251	9,901
53,400	53,450	9,914	7,259	9,914
53,450	53,500	9,926	7,266	9,926
53,500	53,550	9,939	7,274	9,939
53,550	53,600	9,951	7,281	9,951
53,600	53,650	9,964	7,289	9,964
53,650	53,700	9,976	7,296	9,976
53,700	53,750	9,989	7,304	9,989
53,750	53,800	10,001	7,311	10,001
53,800	53,850	10,014	7,319	10,014
53,850	53,900	10,026	7,326	10,026
53,900	53,950	10,039	7,334	10,039
53,950	54,000	10,051	7,341	10,051
<b>54,000</b>				
54,000	54,050	10,064	7,349	10,064
54,050	54,100	10,076	7,356	10,076
54,100	54,150	10,089	7,364	10,089
54,150	54,200	10,101	7,371	10,101
54,200	54,250	10,114	7,379	10,114
54,250	54,300	10,126	7,386	10,126
54,300	54,350	10,139	7,394	10,139
54,350	54,400	10,151	7,401	10,151
54,400	54,450	10,164	7,409	10,164
54,450	54,500	10,176	7,416	10,176
54,500	54,550	10,189	7,424	10,189
54,550	54,600	10,201	7,431	10,201
54,600	54,650	10,214	7,439	10,214
54,650	54,700	10,226	7,446	10,226
54,700	54,750	10,239	7,454	10,239
54,750	54,800	10,251	7,461	10,251
54,800	54,850	10,264	7,469	10,264
54,850	54,900	10,276	7,476	10,276
54,900	54,950	10,289	7,484	10,289
54,950	55,000	10,301	7,491	10,301
<b>55,000</b>				
55,000	55,050	10,314	7,499	10,314
55,050	55,100	10,326	7,506	10,326
55,100	55,150	10,339	7,514	10,339
55,150	55,200	10,351	7,521	10,351
55,200	55,250	10,364	7,529	10,364
55,250	55,300	10,376	7,536	10,376
55,300	55,350	10,389	7,544	10,389
55,350	55,400	10,401	7,551	10,401
55,400	55,450	10,414	7,559	10,414
55,450	55,500	10,426	7,566	10,426
55,500	55,550	10,439	7,574	10,439
55,550	55,600	10,451	7,581	10,451
55,600	55,650	10,464	7,589	10,464
55,650	55,700	10,476	7,596	10,476
55,700	55,750	10,489	7,604	10,489
55,750	55,800	10,501	7,611	10,501
55,800	55,850	10,514	7,619	10,514
55,850	55,900	10,526	7,626	10,526
55,900	55,950	10,539	7,634	10,539
55,950	56,000	10,551	7,641	10,551

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>56,000</b>				
56,000	56,050	10,564	7,649	10,564
56,050	56,100	10,576	7,656	10,576
56,100	56,150	10,589	7,664	10,589
56,150	56,200	10,601	7,671	10,601
56,200	56,250	10,614	7,679	10,614
56,250	56,300	10,626	7,686	10,626
56,300	56,350	10,639	7,694	10,639
56,350	56,400	10,651	7,701	10,651
56,400	56,450	10,664	7,709	10,664
56,450	56,500	10,676	7,716	10,676
56,500	56,550	10,689	7,724	10,689
56,550	56,600	10,701	7,731	10,701
56,600	56,650	10,714	7,739	10,714
56,650	56,700	10,726	7,746	10,726
56,700	56,750	10,739	7,754	10,739
56,750	56,800	10,751	7,761	10,751
56,800	56,850	10,764	7,769	10,764
56,850	56,900	10,776	7,776	10,776
56,900	56,950	10,789	7,784	10,789
56,950	57,000	10,801	7,791	10,801
<b>57,000</b>				
57,000	57,050	10,814	7,799	10,814
57,050	57,100	10,826	7,806	10,826
57,100	57,150	10,839	7,814	10,839
57,150	57,200	10,851	7,821	10,851
57,200	57,250	10,864	7,829	10,864
57,250	57,300	10,876	7,836	10,876
57,300	57,350	10,889	7,844	10,889
57,350	57,400	10,901	7,851	10,901
57,400	57,450	10,914	7,859	10,914
57,450	57,500	10,926	7,866	10,926
57,500	57,550	10,939	7,874	10,939
57,550	57,600	10,951	7,881	10,951
57,600	57,650	10,964	7,889	10,964
57,650	57,700	10,976	7,896	10,976
57,700	57,750	10,989	7,904	10,989
57,750	57,800	11,001	7,911	11,001
57,800	57,850	11,014	7,919	11,014
57,850	57,900	11,026	7,926	11,026
57,900	57,950	11,039	7,934	11,039
57,950	58,000	11,051	7,941	11,051
<b>58,000</b>				
58,000	58,050	11,064	7,949	11,064
58,050	58,100	11,076	7,956	11,076
58,100	58,150	11,089	7,964	11,089
58,150	58,200	11,101	7,971	11,101
58,200	58,250	11,114	7,979	11,114
58,250	58,300	11,126	7,986	11,126
58,300	58,350	11,139	7,994	11,139
58,350	58,400	11,151	8,001	11,151
58,400	58,450	11,164	8,009	11,164
58,450	58,500	11,176	8,016	11,176
58,500	58,550	11,189	8,024	11,189
58,550	58,600	11,201	8,031	11,201
58,600	58,650	11,214	8,039	11,214
58,650	58,700	11,226	8,046	11,226
58,700	58,750	11,239	8,054	11,239
58,750	58,800	11,251	8,061	11,251
58,800	58,850	11,264	8,069	11,264
58,850	58,900	11,276	8,076	11,276
58,900	58,950	11,289	8,084	11,289
58,950	59,000	11,301	8,091	11,301

(Continued on page 40)

2006 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>59,000</b>				
59,000	59,050	11,314	8,099	11,314
59,050	59,100	11,326	8,106	11,326
59,100	59,150	11,339	8,114	11,339
59,150	59,200	11,351	8,121	11,351
59,200	59,250	11,364	8,129	11,364
59,250	59,300	11,376	8,136	11,376
59,300	59,350	11,389	8,144	11,389
59,350	59,400	11,401	8,151	11,401
59,400	59,450	11,414	8,159	11,414
59,450	59,500	11,426	8,166	11,426
59,500	59,550	11,439	8,174	11,439
59,550	59,600	11,451	8,181	11,451
59,600	59,650	11,464	8,189	11,464
59,650	59,700	11,476	8,196	11,476
59,700	59,750	11,489	8,204	11,489
59,750	59,800	11,501	8,211	11,501
59,800	59,850	11,514	8,219	11,514
59,850	59,900	11,526	8,226	11,526
59,900	59,950	11,539	8,234	11,539
59,950	60,000	11,551	8,241	11,551
<b>60,000</b>				
60,000	60,050	11,564	8,249	11,564
60,050	60,100	11,576	8,256	11,576
60,100	60,150	11,589	8,264	11,589
60,150	60,200	11,601	8,271	11,601
60,200	60,250	11,614	8,279	11,614
60,250	60,300	11,626	8,286	11,626
60,300	60,350	11,639	8,294	11,639
60,350	60,400	11,651	8,301	11,651
60,400	60,450	11,664	8,309	11,664
60,450	60,500	11,676	8,316	11,676
60,500	60,550	11,689	8,324	11,689
60,550	60,600	11,701	8,331	11,701
60,600	60,650	11,714	8,339	11,714
60,650	60,700	11,726	8,346	11,726
60,700	60,750	11,739	8,354	11,739
60,750	60,800	11,751	8,361	11,751
60,800	60,850	11,764	8,369	11,764
60,850	60,900	11,776	8,376	11,776
60,900	60,950	11,789	8,384	11,789
60,950	61,000	11,801	8,391	11,801
<b>61,000</b>				
61,000	61,050	11,814	8,399	11,814
61,050	61,100	11,826	8,406	11,826
61,100	61,150	11,839	8,414	11,839
61,150	61,200	11,851	8,421	11,851
61,200	61,250	11,864	8,429	11,864
61,250	61,300	11,876	8,436	11,876
61,300	61,350	11,889	8,444	11,889
61,350	61,400	11,901	8,459	11,901
61,400	61,450	11,914	8,471	11,914
61,450	61,500	11,926	8,484	11,926
61,500	61,550	11,939	8,496	11,939
61,550	61,600	11,951	8,509	11,951
61,600	61,650	11,964	8,521	11,964
61,650	61,700	11,976	8,534	11,976
61,700	61,750	11,989	8,546	11,989
61,750	61,800	12,001	8,559	12,001
61,800	61,850	12,014	8,571	12,014
61,850	61,900	12,026	8,584	12,027
61,900	61,950	12,039	8,596	12,041
61,950	62,000	12,051	8,609	12,055

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>62,000</b>				
62,000	62,050	12,064	8,621	12,069
62,050	62,100	12,076	8,634	12,083
62,100	62,150	12,089	8,646	12,097
62,150	62,200	12,101	8,659	12,111
62,200	62,250	12,114	8,671	12,125
62,250	62,300	12,126	8,684	12,139
62,300	62,350	12,139	8,696	12,153
62,350	62,400	12,151	8,709	12,167
62,400	62,450	12,164	8,721	12,181
62,450	62,500	12,176	8,734	12,195
62,500	62,550	12,189	8,746	12,209
62,550	62,600	12,201	8,759	12,223
62,600	62,650	12,214	8,771	12,237
62,650	62,700	12,226	8,784	12,251
62,700	62,750	12,239	8,796	12,265
62,750	62,800	12,251	8,809	12,279
62,800	62,850	12,264	8,821	12,293
62,850	62,900	12,276	8,834	12,307
62,900	62,950	12,289	8,846	12,321
62,950	63,000	12,301	8,859	12,335
<b>63,000</b>				
63,000	63,050	12,314	8,871	12,349
63,050	63,100	12,326	8,884	12,363
63,100	63,150	12,339	8,896	12,377
63,150	63,200	12,351	8,909	12,391
63,200	63,250	12,364	8,921	12,405
63,250	63,300	12,376	8,934	12,419
63,300	63,350	12,389	8,946	12,433
63,350	63,400	12,401	8,959	12,447
63,400	63,450	12,414	8,971	12,461
63,450	63,500	12,426	8,984	12,475
63,500	63,550	12,439	8,996	12,489
63,550	63,600	12,451	9,009	12,503
63,600	63,650	12,464	9,021	12,517
63,650	63,700	12,476	9,034	12,531
63,700	63,750	12,489	9,046	12,545
63,750	63,800	12,501	9,059	12,559
63,800	63,850	12,514	9,071	12,573
63,850	63,900	12,526	9,084	12,587
63,900	63,950	12,539	9,096	12,601
63,950	64,000	12,551	9,109	12,615
<b>64,000</b>				
64,000	64,050	12,564	9,121	12,629
64,050	64,100	12,576	9,134	12,643
64,100	64,150	12,589	9,146	12,657
64,150	64,200	12,601	9,159	12,671
64,200	64,250	12,614	9,171	12,685
64,250	64,300	12,626	9,184	12,699
64,300	64,350	12,639	9,196	12,713
64,350	64,400	12,651	9,209	12,727
64,400	64,450	12,664	9,221	12,741
64,450	64,500	12,676	9,234	12,755
64,500	64,550	12,689	9,246	12,769
64,550	64,600	12,701	9,259	12,783
64,600	64,650	12,714	9,271	12,797
64,650	64,700	12,726	9,284	12,811
64,700	64,750	12,739	9,296	12,825
64,750	64,800	12,751	9,309	12,839
64,800	64,850	12,764	9,321	12,853
64,850	64,900	12,776	9,334	12,867
64,900	64,950	12,789	9,346	12,881
64,950	65,000	12,801	9,359	12,895

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>65,000</b>				
65,000	65,050	12,814	9,371	12,909
65,050	65,100	12,826	9,384	12,923
65,100	65,150	12,839	9,396	12,937
65,150	65,200	12,851	9,409	12,951
65,200	65,250	12,864	9,421	12,965
65,250	65,300	12,876	9,434	12,979
65,300	65,350	12,889	9,446	12,993
65,350	65,400	12,901	9,459	13,007
65,400	65,450	12,914	9,471	13,021
65,450	65,500	12,926	9,484	13,035
65,500	65,550	12,939	9,496	13,049
65,550	65,600	12,951	9,509	13,063
65,600	65,650	12,964	9,521	13,077
65,650	65,700	12,976	9,534	13,091
65,700	65,750	12,989	9,546	13,105
65,750	65,800	13,001	9,559	13,119
65,800	65,850	13,014	9,571	13,133
65,850	65,900	13,026	9,584	13,147
65,900	65,950	13,039	9,596	13,161
65,950	66,000	13,051	9,609	13,175
<b>66,000</b>				
66,000	66,050	13,064	9,621	13,189
66,050	66,100	13,076	9,634	13,203
66,100	66,150	13,089	9,646	13,217
66,150	66,200	13,101	9,659	13,231
66,200	66,250	13,114	9,671	13,245
66,250	66,300	13,126	9,684	13,259
66,300	66,350	13,139	9,696	13,273
66,350	66,400	13,151	9,709	13,287
66,400	66,450	13,164	9,721	13,301
66,450	66,500	13,176	9,734	13,315
66,500	66,550	13,189	9,746	13,329
66,550	66,600	13,201	9,759	13,343
66,600	66,650	13,214	9,771	13,357
66,650	66,700	13,226	9,784	13,371
66,700	66,750	13,239	9,796	13,385
66,750	66,800	13,251	9,809	13,399
66,800	66,850	13,264	9,821	13,413
66,850	66,900	13,276	9,834	13,427
66,900	66,950	13,289	9,846	13,441
66,950	67,000	13,301	9,859	13,455
<b>67,000</b>				
67,000	67,050	13,314	9,871	13,469
67,050	67,100	13,326	9,884	13,483
67,100	67,150	13,339	9,896	13,497
67,150	67,200	13,351	9,909	13,511
67,200	67,250	13,364	9,921	13,525
67,250	67,300	13,376	9,934	13,539
67,300	67,350	13,389	9,946	13,553
67,350	67,400	13,401	9,959	13,567
67,400	67,450	13,414	9,971	13,581
67,450	67,500	13,426	9,984	13,595
67,500	67,550	13,439	9,996	13,609
67,550	67,600	13,451	10,009	13,623
67,600	67,650	13,464	10,021	13,637
67,650	67,700	13,476	10,034	13,651
67,700	67,750	13,489	10,046	13,665
67,750	67,800	13,501	10,059	13,679
67,800	67,850	13,514	10,071	13,693
67,850	67,900	13,526	10,084	13,707
67,900	67,950	13,539	10,096	13,721
67,950	68,000	13,551	10,109	13,735

(Continued on page 41)



If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>68,000</b>				
68,000	68,050	13,564	10,121	13,749
68,050	68,100	13,576	10,134	13,763
68,100	68,150	13,589	10,146	13,777
68,150	68,200	13,601	10,159	13,791
68,200	68,250	13,614	10,171	13,805
68,250	68,300	13,626	10,184	13,819
68,300	68,350	13,639	10,196	13,833
68,350	68,400	13,651	10,209	13,847
68,400	68,450	13,664	10,221	13,861
68,450	68,500	13,676	10,234	13,875
68,500	68,550	13,689	10,246	13,889
68,550	68,600	13,701	10,259	13,903
68,600	68,650	13,714	10,271	13,917
68,650	68,700	13,726	10,284	13,931
68,700	68,750	13,739	10,296	13,945
68,750	68,800	13,751	10,309	13,959
68,800	68,850	13,764	10,321	13,973
68,850	68,900	13,776	10,334	13,987
68,900	68,950	13,789	10,346	14,001
68,950	69,000	13,801	10,359	14,015
<b>69,000</b>				
69,000	69,050	13,814	10,371	14,029
69,050	69,100	13,826	10,384	14,043
69,100	69,150	13,839	10,396	14,057
69,150	69,200	13,851	10,409	14,071
69,200	69,250	13,864	10,421	14,085
69,250	69,300	13,876	10,434	14,099
69,300	69,350	13,889	10,446	14,113
69,350	69,400	13,901	10,459	14,127
69,400	69,450	13,914	10,471	14,141
69,450	69,500	13,926	10,484	14,155
69,500	69,550	13,939	10,496	14,169
69,550	69,600	13,951	10,509	14,183
69,600	69,650	13,964	10,521	14,197
69,650	69,700	13,976	10,534	14,211
69,700	69,750	13,989	10,546	14,225
69,750	69,800	14,001	10,559	14,239
69,800	69,850	14,014	10,571	14,253
69,850	69,900	14,026	10,584	14,267
69,900	69,950	14,039	10,596	14,281
69,950	70,000	14,051	10,609	14,295
<b>70,000</b>				
70,000	70,050	14,064	10,621	14,309
70,050	70,100	14,076	10,634	14,323
70,100	70,150	14,089	10,646	14,337
70,150	70,200	14,101	10,659	14,351
70,200	70,250	14,114	10,671	14,365
70,250	70,300	14,126	10,684	14,379
70,300	70,350	14,139	10,696	14,393
70,350	70,400	14,151	10,709	14,407
70,400	70,450	14,164	10,721	14,421
70,450	70,500	14,176	10,734	14,435
70,500	70,550	14,189	10,746	14,449
70,550	70,600	14,201	10,759	14,463
70,600	70,650	14,214	10,771	14,477
70,650	70,700	14,226	10,784	14,491
70,700	70,750	14,239	10,796	14,505
70,750	70,800	14,251	10,809	14,519
70,800	70,850	14,264	10,821	14,533
70,850	70,900	14,276	10,834	14,547
70,900	70,950	14,289	10,846	14,561
70,950	71,000	14,301	10,859	14,575

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>71,000</b>				
71,000	71,050	14,314	10,871	14,589
71,050	71,100	14,326	10,884	14,603
71,100	71,150	14,339	10,896	14,617
71,150	71,200	14,351	10,909	14,631
71,200	71,250	14,364	10,921	14,645
71,250	71,300	14,376	10,934	14,659
71,300	71,350	14,389	10,946	14,673
71,350	71,400	14,401	10,959	14,687
71,400	71,450	14,414	10,971	14,701
71,450	71,500	14,426	10,984	14,715
71,500	71,550	14,439	10,996	14,729
71,550	71,600	14,451	11,009	14,743
71,600	71,650	14,464	11,021	14,757
71,650	71,700	14,476	11,034	14,771
71,700	71,750	14,489	11,046	14,785
71,750	71,800	14,501	11,059	14,799
71,800	71,850	14,514	11,071	14,813
71,850	71,900	14,526	11,084	14,827
71,900	71,950	14,539	11,096	14,841
71,950	72,000	14,551	11,109	14,855
<b>72,000</b>				
72,000	72,050	14,564	11,121	14,869
72,050	72,100	14,576	11,134	14,883
72,100	72,150	14,589	11,146	14,897
72,150	72,200	14,601	11,159	14,911
72,200	72,250	14,614	11,171	14,925
72,250	72,300	14,626	11,184	14,939
72,300	72,350	14,639	11,196	14,953
72,350	72,400	14,651	11,209	14,967
72,400	72,450	14,664	11,221	14,981
72,450	72,500	14,676	11,234	14,995
72,500	72,550	14,689	11,246	15,009
72,550	72,600	14,701	11,259	15,023
72,600	72,650	14,714	11,271	15,037
72,650	72,700	14,726	11,284	15,051
72,700	72,750	14,739	11,296	15,065
72,750	72,800	14,751	11,309	15,079
72,800	72,850	14,764	11,321	15,093
72,850	72,900	14,776	11,334	15,107
72,900	72,950	14,789	11,346	15,121
72,950	73,000	14,801	11,359	15,135
<b>73,000</b>				
73,000	73,050	14,814	11,371	15,149
73,050	73,100	14,826	11,384	15,163
73,100	73,150	14,839	11,396	15,177
73,150	73,200	14,851	11,409	15,191
73,200	73,250	14,864	11,421	15,205
73,250	73,300	14,876	11,434	15,219
73,300	73,350	14,889	11,446	15,233
73,350	73,400	14,901	11,459	15,247
73,400	73,450	14,914	11,471	15,261
73,450	73,500	14,926	11,484	15,275
73,500	73,550	14,939	11,496	15,289
73,550	73,600	14,951	11,509	15,303
73,600	73,650	14,964	11,521	15,317
73,650	73,700	14,976	11,534	15,331
73,700	73,750	14,989	11,546	15,345
73,750	73,800	15,001	11,559	15,359
73,800	73,850	15,014	11,571	15,373
73,850	73,900	15,026	11,584	15,387
73,900	73,950	15,039	11,596	15,401
73,950	74,000	15,051	11,609	15,415

If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—		
<b>74,000</b>				
74,000	74,050	15,064	11,621	15,429
74,050	74,100	15,076	11,634	15,443
74,100	74,150	15,089	11,646	15,457
74,150	74,200	15,101	11,659	15,471
74,200	74,250	15,115	11,671	15,485
74,250	74,300	15,129	11,684	15,499
74,300	74,350	15,143	11,696	15,513
74,350	74,400	15,157	11,709	15,527
74,400	74,450	15,171	11,721	15,541
74,450	74,500	15,185	11,734	15,555
74,500	74,550	15,199	11,746	15,569
74,550	74,600	15,213	11,759	15,583
74,600	74,650	15,227	11,771	15,597
74,650	74,700	15,241	11,784	15,611
74,700	74,750	15,255	11,796	15,625
74,750	74,800	15,269	11,809	15,639
74,800	74,850	15,283	11,821	15,653
74,850	74,900	15,297	11,834	15,667
74,900	74,950	15,311	11,846	15,681
74,950	75,000	15,325	11,859	15,695
<b>75,000</b>				
75,000	75,050	15,339	11,871	15,709
75,050	75,100	15,353	11,884	15,723
75,100	75,150	15,367	11,896	15,737
75,150	75,200	15,381	11,909	15,751
75,200	75,250	15,395	11,921	15,765
75,250	75,300	15,409	11,934	15,779
75,300	75,350	15,423	11,946	15,793
75,350	75,400	15,437	11,959	15,807
75,400	75,450	15,451	11,971	15,821
75,450	75,500	15,465	11,984	15,835
75,500	75,550	15,479	11,996	15,849
75,550	75,600	15,493	12,009	15,863
75,600	75,650	15,507	12,021	15,877
75,650	75,700	15,521	12,034	15,891
75,700	75,750	15,535	12,046	15,905
75,750	75,800	15,549	12,059	15,919
75,800	75,850	15,563	12,071	15,933
75,850	75,900	15,577	12,084	15,947
75,900	75,950	15,591	12,096	15,961
75,950	76,000	15,605	12,109	15,975
<b>76,000</b>				
76,000	76,050	15,619	12,121	15,989
76,050	76,100	15,633	12,134	16,003
76,100	76,150	15,647	12,146	16,017
76,150	76,200	15,661	12,159	16,031
76,200	76,250	15,675	12,171	16,045
76,250	76,300	15,689	12,184	16,059
76,300	76,350	15,703	12,196	16,073
76,350	76,400	15,717	12,209	16,087
76,400	76,450	15,731	12,221	16,101
76,450	76,500	15,745	12,234	16,115
76,500	76,550	15,759	12,246	16,129
76,550	76,600	15,773	12,259	16,143
76,600	76,650	15,787	12,271	16,157
76,650	76,700	15,801	12,284	16,171
76,700	76,750	15,815	12,296	16,185
76,750	76,800	15,829	12,309	16,199
76,800	76,850	15,843	12,321	16,213
76,850	76,900	15,857	12,334	16,227
76,900	76,950	15,871	12,346	16,241
76,950	77,000	15,885	12,359	16,255

(Continued on page 42)

2006 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>77,000</b>				
77,000	77,050	15,899	12,371	16,269
77,050	77,100	15,913	12,384	16,283
77,100	77,150	15,927	12,396	16,297
77,150	77,200	15,941	12,409	16,311
77,200	77,250	15,955	12,421	16,325
77,250	77,300	15,969	12,434	16,339
77,300	77,350	15,983	12,446	16,353
77,350	77,400	15,997	12,459	16,367
77,400	77,450	16,011	12,471	16,381
77,450	77,500	16,025	12,484	16,395
77,500	77,550	16,039	12,496	16,409
77,550	77,600	16,053	12,509	16,423
77,600	77,650	16,067	12,521	16,437
77,650	77,700	16,081	12,534	16,451
77,700	77,750	16,095	12,546	16,465
77,750	77,800	16,109	12,559	16,479
77,800	77,850	16,123	12,571	16,493
77,850	77,900	16,137	12,584	16,507
77,900	77,950	16,151	12,596	16,521
77,950	78,000	16,165	12,609	16,535
<b>78,000</b>				
78,000	78,050	16,179	12,621	16,549
78,050	78,100	16,193	12,634	16,563
78,100	78,150	16,207	12,646	16,577
78,150	78,200	16,221	12,659	16,591
78,200	78,250	16,235	12,671	16,605
78,250	78,300	16,249	12,684	16,619
78,300	78,350	16,263	12,696	16,633
78,350	78,400	16,277	12,709	16,647
78,400	78,450	16,291	12,721	16,661
78,450	78,500	16,305	12,734	16,675
78,500	78,550	16,319	12,746	16,689
78,550	78,600	16,333	12,759	16,703
78,600	78,650	16,347	12,771	16,717
78,650	78,700	16,361	12,784	16,731
78,700	78,750	16,375	12,796	16,745
78,750	78,800	16,389	12,809	16,759
78,800	78,850	16,403	12,821	16,773
78,850	78,900	16,417	12,834	16,787
78,900	78,950	16,431	12,846	16,801
78,950	79,000	16,445	12,859	16,815
<b>79,000</b>				
79,000	79,050	16,459	12,871	16,829
79,050	79,100	16,473	12,884	16,843
79,100	79,150	16,487	12,896	16,857
79,150	79,200	16,501	12,909	16,871
79,200	79,250	16,515	12,921	16,885
79,250	79,300	16,529	12,934	16,899
79,300	79,350	16,543	12,946	16,913
79,350	79,400	16,557	12,959	16,927
79,400	79,450	16,571	12,971	16,941
79,450	79,500	16,585	12,984	16,955
79,500	79,550	16,599	12,996	16,969
79,550	79,600	16,613	13,009	16,983
79,600	79,650	16,627	13,021	16,997
79,650	79,700	16,641	13,034	17,011
79,700	79,750	16,655	13,046	17,025
79,750	79,800	16,669	13,059	17,039
79,800	79,850	16,683	13,071	17,053
79,850	79,900	16,697	13,084	17,067
79,900	79,950	16,711	13,096	17,081
79,950	80,000	16,725	13,109	17,095

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>80,000</b>				
80,000	80,050	16,739	13,121	17,109
80,050	80,100	16,753	13,134	17,123
80,100	80,150	16,767	13,146	17,137
80,150	80,200	16,781	13,159	17,151
80,200	80,250	16,795	13,171	17,165
80,250	80,300	16,809	13,184	17,179
80,300	80,350	16,823	13,196	17,193
80,350	80,400	16,837	13,209	17,207
80,400	80,450	16,851	13,221	17,221
80,450	80,500	16,865	13,234	17,235
80,500	80,550	16,879	13,246	17,249
80,550	80,600	16,893	13,259	17,263
80,600	80,650	16,907	13,271	17,277
80,650	80,700	16,921	13,284	17,291
80,700	80,750	16,935	13,296	17,305
80,750	80,800	16,949	13,309	17,319
80,800	80,850	16,963	13,321	17,333
80,850	80,900	16,977	13,334	17,347
80,900	80,950	16,991	13,346	17,361
80,950	81,000	17,005	13,359	17,375
<b>81,000</b>				
81,000	81,050	17,019	13,371	17,389
81,050	81,100	17,033	13,384	17,403
81,100	81,150	17,047	13,396	17,417
81,150	81,200	17,061	13,409	17,431
81,200	81,250	17,075	13,421	17,445
81,250	81,300	17,089	13,434	17,459
81,300	81,350	17,103	13,446	17,473
81,350	81,400	17,117	13,459	17,487
81,400	81,450	17,131	13,471	17,501
81,450	81,500	17,145	13,484	17,515
81,500	81,550	17,159	13,496	17,529
81,550	81,600	17,173	13,509	17,543
81,600	81,650	17,187	13,521	17,557
81,650	81,700	17,201	13,534	17,571
81,700	81,750	17,215	13,546	17,585
81,750	81,800	17,229	13,559	17,599
81,800	81,850	17,243	13,571	17,613
81,850	81,900	17,257	13,584	17,627
81,900	81,950	17,271	13,596	17,641
81,950	82,000	17,285	13,609	17,655
<b>82,000</b>				
82,000	82,050	17,299	13,621	17,669
82,050	82,100	17,313	13,634	17,683
82,100	82,150	17,327	13,646	17,697
82,150	82,200	17,341	13,659	17,711
82,200	82,250	17,355	13,671	17,725
82,250	82,300	17,369	13,684	17,739
82,300	82,350	17,383	13,696	17,753
82,350	82,400	17,397	13,709	17,767
82,400	82,450	17,411	13,721	17,781
82,450	82,500	17,425	13,734	17,795
82,500	82,550	17,439	13,746	17,809
82,550	82,600	17,453	13,759	17,823
82,600	82,650	17,467	13,771	17,837
82,650	82,700	17,481	13,784	17,851
82,700	82,750	17,495	13,796	17,865
82,750	82,800	17,509	13,809	17,879
82,800	82,850	17,523	13,821	17,893
82,850	82,900	17,537	13,834	17,907
82,900	82,950	17,551	13,846	17,921
82,950	83,000	17,565	13,859	17,935

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>83,000</b>				
83,000	83,050	17,579	13,871	17,949
83,050	83,100	17,593	13,884	17,963
83,100	83,150	17,607	13,896	17,977
83,150	83,200	17,621	13,909	17,991
83,200	83,250	17,635	13,921	18,005
83,250	83,300	17,649	13,934	18,019
83,300	83,350	17,663	13,946	18,033
83,350	83,400	17,677	13,959	18,047
83,400	83,450	17,691	13,971	18,061
83,450	83,500	17,705	13,984	18,075
83,500	83,550	17,719	13,996	18,089
83,550	83,600	17,733	14,009	18,103
83,600	83,650	17,747	14,021	18,117
83,650	83,700	17,761	14,034	18,131
83,700	83,750	17,775	14,046	18,145
83,750	83,800	17,789	14,059	18,159
83,800	83,850	17,803	14,071	18,173
83,850	83,900	17,817	14,084	18,187
83,900	83,950	17,831	14,096	18,201
83,950	84,000	17,845	14,109	18,215
<b>84,000</b>				
84,000	84,050	17,859	14,121	18,229
84,050	84,100	17,873	14,134	18,243
84,100	84,150	17,887	14,146	18,257
84,150	84,200	17,901	14,159	18,271
84,200	84,250	17,915	14,171	18,285
84,250	84,300	17,929	14,184	18,299
84,300	84,350	17,943	14,196	18,313
84,350	84,400	17,957	14,209	18,327
84,400	84,450	17,971	14,221	18,341
84,450	84,500	17,985	14,234	18,355
84,500	84,550	17,999	14,246	18,369
84,550	84,600	18,013	14,259	18,383
84,600	84,650	18,027	14,271	18,397
84,650	84,700	18,041	14,284	18,411
84,700	84,750	18,055	14,296	18,425
84,750	84,800	18,069	14,309	18,439
84,800	84,850	18,083	14,321	18,453
84,850	84,900	18,097	14,334	18,467
84,900	84,950	18,111	14,346	18,481
84,950	85,000	18,125	14,359	18,495
<b>85,000</b>				
85,000	85,050	18,139	14,371	18,509
85,050	85,100	18,153	14,384	18,523
85,100	85,150	18,167	14,396	18,537
85,150	85,200	18,181	14,409	18,551
85,200	85,250	18,195	14,421	18,565
85,250	85,300	18,209	14,434	18,579
85,300	85,350	18,223	14,446	18,593
85,350	85,400	18,237	14,459	18,607
85,400	85,450	18,251	14,471	18,621
85,450	85,500	18,265	14,484	18,635
85,500	85,550	18,279	14,496	18,649
85,550	85,600	18,293	14,509	18,663
85,600	85,650	18,307	14,521	18,677
85,650	85,700	18,321	14,534	18,691
85,700	85,750	18,335	14,546	18,705
85,750	85,800	18,349	14,559	18,719
85,800	85,850	18,363	14,571	18,733
85,850	85,900	18,377	14,584	18,747
85,900	85,950	18,391	14,596	18,761
85,950	86,000	18,405	14,609	18,775

(Continued on page 43)

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>86,000</b>				
86,000	86,050	18,419	14,621	18,789
86,050	86,100	18,433	14,634	18,803
86,100	86,150	18,447	14,646	18,817
86,150	86,200	18,461	14,659	18,831
86,200	86,250	18,475	14,671	18,845
86,250	86,300	18,489	14,684	18,859
86,300	86,350	18,503	14,696	18,873
86,350	86,400	18,517	14,709	18,887
86,400	86,450	18,531	14,721	18,901
86,450	86,500	18,545	14,734	18,915
86,500	86,550	18,559	14,746	18,929
86,550	86,600	18,573	14,759	18,943
86,600	86,650	18,587	14,771	18,957
86,650	86,700	18,601	14,784	18,971
86,700	86,750	18,615	14,796	18,985
86,750	86,800	18,629	14,809	18,999
86,800	86,850	18,643	14,821	19,013
86,850	86,900	18,657	14,834	19,027
86,900	86,950	18,671	14,846	19,041
86,950	87,000	18,685	14,859	19,055
<b>87,000</b>				
87,000	87,050	18,699	14,871	19,069
87,050	87,100	18,713	14,884	19,083
87,100	87,150	18,727	14,896	19,097
87,150	87,200	18,741	14,909	19,111
87,200	87,250	18,755	14,921	19,125
87,250	87,300	18,769	14,934	19,139
87,300	87,350	18,783	14,946	19,153
87,350	87,400	18,797	14,959	19,167
87,400	87,450	18,811	14,971	19,181
87,450	87,500	18,825	14,984	19,195
87,500	87,550	18,839	14,996	19,209
87,550	87,600	18,853	15,009	19,223
87,600	87,650	18,867	15,021	19,237
87,650	87,700	18,881	15,034	19,251
87,700	87,750	18,895	15,046	19,265
87,750	87,800	18,909	15,059	19,279
87,800	87,850	18,923	15,071	19,293
87,850	87,900	18,937	15,084	19,307
87,900	87,950	18,951	15,096	19,321
87,950	88,000	18,965	15,109	19,335
<b>88,000</b>				
88,000	88,050	18,979	15,121	19,349
88,050	88,100	18,993	15,134	19,363
88,100	88,150	19,007	15,146	19,377
88,150	88,200	19,021	15,159	19,391
88,200	88,250	19,035	15,171	19,405
88,250	88,300	19,049	15,184	19,419
88,300	88,350	19,063	15,196	19,433
88,350	88,400	19,077	15,209	19,447
88,400	88,450	19,091	15,221	19,461
88,450	88,500	19,105	15,234	19,475
88,500	88,550	19,119	15,246	19,489
88,550	88,600	19,133	15,259	19,503
88,600	88,650	19,147	15,271	19,517
88,650	88,700	19,161	15,284	19,531
88,700	88,750	19,175	15,296	19,545
88,750	88,800	19,189	15,309	19,559
88,800	88,850	19,203	15,321	19,573
88,850	88,900	19,217	15,334	19,587
88,900	88,950	19,231	15,346	19,601
88,950	89,000	19,245	15,359	19,615

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>89,000</b>				
89,000	89,050	19,259	15,371	19,629
89,050	89,100	19,273	15,384	19,643
89,100	89,150	19,287	15,396	19,657
89,150	89,200	19,301	15,409	19,671
89,200	89,250	19,315	15,421	19,685
89,250	89,300	19,329	15,434	19,699
89,300	89,350	19,343	15,446	19,713
89,350	89,400	19,357	15,459	19,727
89,400	89,450	19,371	15,471	19,741
89,450	89,500	19,385	15,484	19,755
89,500	89,550	19,399	15,496	19,769
89,550	89,600	19,413	15,509	19,783
89,600	89,650	19,427	15,521	19,797
89,650	89,700	19,441	15,534	19,811
89,700	89,750	19,455	15,546	19,825
89,750	89,800	19,469	15,559	19,839
89,800	89,850	19,483	15,571	19,853
89,850	89,900	19,497	15,584	19,867
89,900	89,950	19,511	15,596	19,881
89,950	90,000	19,525	15,609	19,895
<b>90,000</b>				
90,000	90,050	19,539	15,621	19,909
90,050	90,100	19,553	15,634	19,923
90,100	90,150	19,567	15,646	19,937
90,150	90,200	19,581	15,659	19,951
90,200	90,250	19,595	15,671	19,965
90,250	90,300	19,609	15,684	19,979
90,300	90,350	19,623	15,696	19,993
90,350	90,400	19,637	15,709	20,007
90,400	90,450	19,651	15,721	20,021
90,450	90,500	19,665	15,734	20,035
90,500	90,550	19,679	15,746	20,049
90,550	90,600	19,693	15,759	20,063
90,600	90,650	19,707	15,771	20,077
90,650	90,700	19,721	15,784	20,091
90,700	90,750	19,735	15,796	20,105
90,750	90,800	19,749	15,809	20,119
90,800	90,850	19,763	15,821	20,133
90,850	90,900	19,777	15,834	20,147
90,900	90,950	19,791	15,846	20,161
90,950	91,000	19,805	15,859	20,175
<b>91,000</b>				
91,000	91,050	19,819	15,871	20,189
91,050	91,100	19,833	15,884	20,203
91,100	91,150	19,847	15,896	20,217
91,150	91,200	19,861	15,909	20,231
91,200	91,250	19,875	15,921	20,245
91,250	91,300	19,889	15,934	20,259
91,300	91,350	19,903	15,946	20,273
91,350	91,400	19,917	15,959	20,287
91,400	91,450	19,931	15,971	20,301
91,450	91,500	19,945	15,984	20,315
91,500	91,550	19,959	15,996	20,329
91,550	91,600	19,973	16,009	20,343
91,600	91,650	19,987	16,021	20,357
91,650	91,700	20,001	16,034	20,371
91,700	91,750	20,015	16,046	20,385
91,750	91,800	20,029	16,059	20,399
91,800	91,850	20,043	16,071	20,413
91,850	91,900	20,057	16,084	20,427
91,900	91,950	20,071	16,096	20,441
91,950	92,000	20,085	16,109	20,455

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>92,000</b>				
92,000	92,050	20,099	16,121	20,469
92,050	92,100	20,113	16,134	20,483
92,100	92,150	20,127	16,146	20,497
92,150	92,200	20,141	16,159	20,511
92,200	92,250	20,155	16,171	20,525
92,250	92,300	20,169	16,184	20,539
92,300	92,350	20,183	16,196	20,553
92,350	92,400	20,197	16,209	20,567
92,400	92,450	20,211	16,221	20,581
92,450	92,500	20,225	16,234	20,595
92,500	92,550	20,239	16,246	20,609
92,550	92,600	20,253	16,259	20,623
92,600	92,650	20,267	16,271	20,637
92,650	92,700	20,281	16,284	20,651
92,700	92,750	20,295	16,296	20,665
92,750	92,800	20,309	16,309	20,679
92,800	92,850	20,323	16,321	20,693
92,850	92,900	20,337	16,334	20,707
92,900	92,950	20,351	16,346	20,721
92,950	93,000	20,365	16,359	20,735
<b>93,000</b>				
93,000	93,050	20,379	16,371	20,749
93,050	93,100	20,393	16,384	20,763
93,100	93,150	20,407	16,396	20,777
93,150	93,200	20,421	16,409	20,791
93,200	93,250	20,435	16,421	20,805
93,250	93,300	20,449	16,434	20,819
93,300	93,350	20,463	16,446	20,833
93,350	93,400	20,477	16,459	20,847
93,400	93,450	20,491	16,471	20,861
93,450	93,500	20,505	16,484	20,875
93,500	93,550	20,519	16,496	20,889
93,550	93,600	20,533	16,509	20,903
93,600	93,650	20,547	16,521	20,917
93,650	93,700	20,561	16,534	20,931
93,700	93,750	20,575	16,546	20,945
93,750	93,800	20,589	16,559	20,959
93,800	93,850	20,603	16,571	20,973
93,850	93,900	20,617	16,584	20,987
93,900	93,950	20,631	16,596	21,001
93,950	94,000	20,645	16,609	21,015
<b>94,000</b>				
94,000	94,050	20,659	16,621	21,029
94,050	94,100	20,673	16,634	21,043
94,100	94,150	20,687	16,646	21,057
94,150	94,200	20,701	16,659	21,071
94,200	94,250	20,715	16,671	21,085
94,250	94,300	20,729	16,684	21,102
94,300	94,350	20,743	16,696	21,118
94,350	94,400	20,757	16,709	21,135
94,400	94,450	20,771	16,721	21,151
94,450	94,500	20,785	16,734	21,168
94,500	94,550	20,799	16,746	21,184
94,550	94,600	20,813	16,759	21,201
94,600	94,650	20,827	16,771	21,217
94,650	94,700	20,841	16,784	21,234
94,700	94,750	20,855	16,796	21,250
94,750	94,800	20,869	16,809	21,267
94,800	94,850	20,883	16,821	21,283
94,850	94,900	20,897	16,834	21,300
94,900	94,950	20,911	16,846	21,316
94,950	95,000	20,925	16,859	21,333

(Continued on page 44)

**2006 Tax Table—Continued**

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>95,000</b>				
95,000	95,050	20,939	16,871	21,349
95,050	95,100	20,953	16,884	21,366
95,100	95,150	20,967	16,896	21,382
95,150	95,200	20,981	16,909	21,399
95,200	95,250	20,995	16,921	21,415
95,250	95,300	21,009	16,934	21,432
95,300	95,350	21,023	16,946	21,448
95,350	95,400	21,037	16,959	21,465
95,400	95,450	21,051	16,971	21,481
95,450	95,500	21,065	16,984	21,498
95,500	95,550	21,079	16,996	21,514
95,550	95,600	21,093	17,009	21,531
95,600	95,650	21,107	17,021	21,547
95,650	95,700	21,121	17,034	21,564
95,700	95,750	21,135	17,046	21,580
95,750	95,800	21,149	17,059	21,597
95,800	95,850	21,163	17,071	21,613
95,850	95,900	21,177	17,084	21,630
95,900	95,950	21,191	17,096	21,646
95,950	96,000	21,205	17,109	21,663
<b>96,000</b>				
96,000	96,050	21,219	17,121	21,679
96,050	96,100	21,233	17,134	21,696
96,100	96,150	21,247	17,146	21,712
96,150	96,200	21,261	17,159	21,729
96,200	96,250	21,275	17,171	21,745
96,250	96,300	21,289	17,184	21,762
96,300	96,350	21,303	17,196	21,778
96,350	96,400	21,317	17,209	21,795
96,400	96,450	21,331	17,221	21,811
96,450	96,500	21,345	17,234	21,828
96,500	96,550	21,359	17,246	21,844
96,550	96,600	21,373	17,259	21,861
96,600	96,650	21,387	17,271	21,877
96,650	96,700	21,401	17,284	21,894
96,700	96,750	21,415	17,296	21,910
96,750	96,800	21,429	17,309	21,927
96,800	96,850	21,443	17,321	21,943
96,850	96,900	21,457	17,334	21,960
96,900	96,950	21,471	17,346	21,976
96,950	97,000	21,485	17,359	21,993
<b>97,000</b>				
97,000	97,050	21,499	17,371	22,009
97,050	97,100	21,513	17,384	22,026
97,100	97,150	21,527	17,396	22,042
97,150	97,200	21,541	17,409	22,059
97,200	97,250	21,555	17,421	22,075
97,250	97,300	21,569	17,434	22,092
97,300	97,350	21,583	17,446	22,108
97,350	97,400	21,597	17,459	22,125
97,400	97,450	21,611	17,471	22,141
97,450	97,500	21,625	17,484	22,158
97,500	97,550	21,639	17,496	22,174
97,550	97,600	21,653	17,509	22,191
97,600	97,650	21,667	17,521	22,207
97,650	97,700	21,681	17,534	22,224
97,700	97,750	21,695	17,546	22,240
97,750	97,800	21,709	17,559	22,257
97,800	97,850	21,723	17,571	22,273
97,850	97,900	21,737	17,584	22,290
97,900	97,950	21,751	17,596	22,306
97,950	98,000	21,765	17,609	22,323

If Form 1040NR, line 40, is—		And you are—		
		Single	Qualifying widow(er)	Married filing separately
At least	But less than	Your tax is—		
<b>98,000</b>				
98,000	98,050	21,779	17,621	22,339
98,050	98,100	21,793	17,634	22,356
98,100	98,150	21,807	17,646	22,372
98,150	98,200	21,821	17,659	22,389
98,200	98,250	21,835	17,671	22,405
98,250	98,300	21,849	17,684	22,422
98,300	98,350	21,863	17,696	22,438
98,350	98,400	21,877	17,709	22,455
98,400	98,450	21,891	17,721	22,471
98,450	98,500	21,905	17,734	22,488
98,500	98,550	21,919	17,746	22,504
98,550	98,600	21,933	17,759	22,521
98,600	98,650	21,947	17,771	22,537
98,650	98,700	21,961	17,784	22,554
98,700	98,750	21,975	17,796	22,570
98,750	98,800	21,989	17,809	22,587
98,800	98,850	22,003	17,821	22,603
98,850	98,900	22,017	17,834	22,620
98,900	98,950	22,031	17,846	22,636
98,950	99,000	22,045	17,859	22,653
<b>99,000</b>				
99,000	99,050	22,059	17,871	22,669
99,050	99,100	22,073	17,884	22,686
99,100	99,150	22,087	17,896	22,702
99,150	99,200	22,101	17,909	22,719
99,200	99,250	22,115	17,921	22,735
99,250	99,300	22,129	17,934	22,752
99,300	99,350	22,143	17,946	22,768
99,350	99,400	22,157	17,959	22,785
99,400	99,450	22,171	17,971	22,801
99,450	99,500	22,185	17,984	22,818
99,500	99,550	22,199	17,996	22,834
99,550	99,600	22,213	18,009	22,851
99,600	99,650	22,227	18,021	22,867
99,650	99,700	22,241	18,034	22,884
99,700	99,750	22,255	18,046	22,900
99,750	99,800	22,269	18,059	22,917
99,800	99,850	22,283	18,071	22,933
99,850	99,900	22,297	18,084	22,950
99,900	99,950	22,311	18,096	22,966
99,950	100,000	22,325	18,109	22,983
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Computation Worksheet on page 45</p> </div>				

## 2006 Tax Computation Worksheet—Line 41



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

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

<b>Taxable income.</b> If line 40 is:	<b>(a)</b> Enter the amount from line 40	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$154,800	\$	× 28% (.28)	\$	\$ 5,668.50	\$
Over \$154,800 but not over \$336,550	\$	× 33% (.33)	\$	\$ 13,408.50	\$
Over \$336,550	\$	× 35% (.35)	\$	\$ 20,139.50	\$

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

<b>Taxable income.</b> If line 40 is:	<b>(a)</b> Enter the amount from line 40	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$123,700	\$	× 25% (.25)	\$	\$ 6,885.00	\$
Over \$123,700 but not over \$188,450	\$	× 28% (.28)	\$	\$ 10,596.00	\$
Over \$188,450 but not over \$336,550	\$	× 33% (.33)	\$	\$ 20,018.50	\$
Over \$336,550	\$	× 35% (.35)	\$	\$ 26,749.50	\$

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

<b>Taxable income</b> If line 40 is:	<b>(a)</b> Enter the amount from line 40	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$168,275	\$	× 33% (.33)	\$	\$ 10,009.25	\$
Over \$168,275	\$	× 35% (.35)	\$	\$ 13,374.75	\$

# 2006 Tax Rate Schedules

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



**Individuals.** If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 45 to compute your tax. The Tax Rate Schedules are shown so you can see that tax rate that applies to all levels of taxable income but should not be used to figure your tax.

<b>Schedule W</b>				<b>Schedule X</b>			
<b>Estates or Trusts</b>				<b>Single Taxpayers—If you checked Filing Status Box 1 or 2 on Form 1040NR</b>			
Use this schedule for a nonresident alien estate or trust—				If taxable income is:			
If the amount of Form 1040NR, line 40, is:		Enter on Form 1040NR, line 41		The tax is:			
<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	
\$0	\$2,050	..... 15%	\$0	\$0	\$7,550	..... 10%	\$0
2,050	4,850	\$307.50 + 25%	2,050	7,550	30,650	\$755.00 + 15%	7,550
4,850	7,400	1,007.50 + 28%	4,850	30,650	74,200	4,220.00 + 25%	30,650
7,400	10,050	1,721.50 + 33%	7,400	74,200	154,800	15,107.50 + 28%	74,200
10,050	.....	2,596 + 35%	10,050	154,800	336,550	37,675.50 + 33%	154,800
				336,550	.....	97,653.00 + 35%	336,550
<b>Schedule Y</b>				<b>Schedule Z</b>			
<b>Married Filing Separate Returns—If you checked Filing Status Box 3, 4, or 5 on Form 1040NR</b>				<b>Qualifying Widows and Widowers—If you checked Filing Status Box 6 on Form 1040NR</b>			
If taxable income is:		The tax is:		The tax is:			
<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of the amount over—</i>	
\$0	\$7,550	..... 10%	\$0	\$0	\$15,100	..... 10%	\$0
7,550	30,650	\$755.00 + 15%	7,550	15,100	61,300	\$1,510.00 + 15%	15,100
30,650	61,850	4,220.00 + 25%	30,650	61,300	123,700	8,440.00 + 25%	61,300
61,850	94,225	12,020.00 + 28%	61,850	123,700	188,450	24,040.00 + 28%	123,700
94,225	168,275	21,085.00 + 33%	94,225	188,450	336,550	42,170.00 + 33%	188,450
168,275	.....	45,521.50 35%	168,275	336,550	.....	91,043.00 + 35%	336,550

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