

IRA Deduction Worksheet - Line 32
(continued)

Form 1040NR

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

7. Multiply line 6 by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- You checked filing status box 2 or box 5, multiply by 60% (0.60) (or by 70% (0.70) if you are age 50 or older at the end of 2020).
- You checked filing status box 6, multiply by 30% (0.30) (or by 35% (0.35) if you are age 50 or older at the end of 2020). But if you checked "No" on line 1, then multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2020).

7. _____

8. Enter the total of your wages, salaries, tips, etc.
Generally, this is the amount reported in box 1 of
Form W-2. Exceptions are explained earlier in these
instructions for line 32

8. _____

9. Enter the earned income you received as a
self-employed individual or a partner. Generally, this
is your net earnings from self-employment if your
personal services were a material income-producing
factor, minus any deductions on Form 1040NR, lines
27 and 28. If zero or less, enter -0-. For more details,
see Pub. 590-A

9. _____

10. Add lines 8 and 9 10. _____
Enter traditional IRA contributions made, or that will be made by the due date of

11. your 2020 return not counting extensions (for most people), for 2020 to your
IRA.

11. _____

12. Enter the **smallest** of line 7, 10, or 11. This is the most you can deduct. Enter this
amount on Form 1040NR, line 32. Or, if you want, you can deduct a smaller
amount and treat the rest as a nondeductible contribution (see Form 8606)

12. _____