

IRA Deduction Worksheet - Schedule 1, Line 19

Form 1040-NR

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Before you begin:

- Be sure you have read the nine-item list in the instructions for this line. You may not be able to use this worksheet.
- Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 22 (see the instructions for Schedule 1, line 22)
- If you checked filing status box 5, and you lived apart from your spouse for all of 2020, enter "D" on the dotted line next to Schedule 1, line 19. If you do not, you may get a math error notice from the IRS.

1. Were you covered by a retirement plan (see Were you covered by a retirement plan, in the instructions)? ☐ Yes ☐ No

Next. If you checked "No" on line 1, skip lines 2 through 6, enter the applicable amount below on line 7, and go to line 8.

- \$6,000, if under age 50 at the end of 2020.
 - \$7,000, if age 50 or older but under age 70½ at the end of 2020.
- Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.

- You checked filing status box 2, or checked filing status box 5 and **lived apart** from your spouse for all of 2020, enter \$75,000
- Qualifying widow(er), enter \$124,000
- You checked filing status box 5 and you lived with your spouse at any time in 2020, enter \$10,000.

2. _____

3. Enter the amount from Form 1040-NR, line 9

3. _____

4. Enter the total of the amounts from Form 1040-NR, lines 10b and 10c, Schedule 1, lines 10 through 18a, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 22

4. _____

5. Subtract line 4 from line 3

5. _____

6. Is the amount on line 5 less than the amount on line 2?

☐ **No.** **STOP** None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

☐ **Yes.** Subtract line 5 from line 2. Follow the instruction below that applies to you.

- If you checked filing status box 2 or box 5, and the result is \$10,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$6,000, if under age 50 at the end of 2020.
 - ii. \$7,000, if age 50 or older at the end of 2020.

If the result is less than \$10,000, go to line 7.

- If you checked filing status box 6, and the result is \$20,000 or more, enter the applicable amount below on line 7 and go to line 8.
 - i. \$6,000, if under age 50 at the end of 2020.
 - ii. \$7,000 if age 50 or older at the end of 2020.

If the result is less than \$20,000, go to line 7.

6. _____