

**IRA Deduction Worksheet - Line 32
(continued)**

Form 1040NR

(Keep for your records)

2017

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.
- Single or you checked filing status box 3, 4, or 5, multiply by 55% (0.55) (or by 65% (0.65) if you are age 50 or older at the end of 2017)
 - Qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) if you are age 50 or older at the end of 2017). But if you checked "No" on line 1, then multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2017)
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. _____
11. Enter traditional IRA contributions made, or that will be made by April 17, 2018, for 2017 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. _____