

IRA Deduction Worksheet - Line 32

Form 1040NR

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

Before you begin: Be sure you have read the 9-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 line 35 (see the instructions for line 35, later). If you checked filing status box 3, 4, or 5, and you lived apart from your spouse for all of 2017, enter "D" on the dotted line next to Form 1040NR, line 32. If you do not, you may get a math error notice from the IRS.

! CAUTION If you were age 70 1/2 or older at the end of 2017, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. Do not complete this worksheet for anyone age 70 1/2 or older at the end of 2017.

1. Were you covered by a retirement plan (see Were you covered by a retirement plan)? 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.

- \$5,500, if under age 50 at the end of 2017
\$6,500, if age 50 or older but under age 70 1/2 at the end of 2017.

Otherwise, go to line 2.

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

- Single or you checked filing status box 3, 4, or 5 and you lived apart from your spouse for all of 2017, enter \$72,000
Qualifying widow(er), enter \$119,000
You checked filing status box 3, 4, or 5 and you lived with your spouse at any time in 2017, enter \$10,000

2. _____

3. Enter the amount from Form 1040NR, line 23

3. _____

4. Enter the total of the amounts from Form 1040NR, lines 24 through 31, plus any write-in adjustments you entered on the dotted line next to line 35

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.

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

Yes.

- If single, or you checked filing status box 3, 4, or 5, and the result is \$10,000 or more, enter the applicable amount below on line 7 and go to line 8.

- \$5,500, if under age 50 at the end of 2017.
\$6,500, if age 50 or older but under age 70 1/2 at the end of 2017.

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

6. _____

- If qualifying widow(er), and the result is \$20,000 or more, enter the applicable amount below on line 7 and go to line 8.

- \$5,500, if under age 50 at the end of 2017.
\$6,500 if age 50 or older but under age 70 1/2 at the end of 2017.

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