

IRA Deduction Worksheet - Line 32
(continued)

Form 1040NR

(Keep for your records)

2019

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 2019).
- 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 2019). 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 2019).

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 15, 2020, for 2019 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. _____