

## 2004 NONRESIDENT FEDERAL INCOME TAX DEDUCTION COMPUTATION WORKSHEET

*The federal line numbers on this schedule refer only to the 2004 Federal Form 1040.*

<b>1A &amp; 1B</b>	Enter the amount of your federal adjusted gross income from Line 37 of your Federal Form 1040 on Lines 1A and 1B.	<b>1A</b>	_____	<b>1B</b>	_____
<b>2A</b>	Enter the amount of your itemized deductions from Line 39 of your Federal Form 1040 on Line 2A.	<b>2A</b>	_____		
<b>2B</b>	<p>From your total itemized deductions (Line 2A above) remove the amount of your casualty loss.</p> <p>1. Total Itemized Deductions from Line 2A above: _____</p> <p>2. Total casualty loss from Line 19 and/or Line 27 of your 2004 Schedule A (Form 1040): _____</p> <p>3. Subtract Line 2 above from Line 1 above: _____</p> <p>Line 3 is your Adjusted Itemized Deductions.</p> <p>Enter on Line 2B the <b>GREATER</b> of your Adjusted Itemized Deductions or the federal standard deduction available for your filing status.</p>			<b>2B</b>	_____
<b>3A</b>	Enter the amount from Line 40 of your Federal Form 1040 on Line 3A.	<b>3A</b>	_____		
<b>3B</b>	Subtract Line 2B from Line 1B and enter on Line 3B.			<b>3B</b>	_____
<b>4A &amp; 4B</b>	Enter the amount from Line 41 of your Federal Form 1040 on Lines 4A & 4B.	<b>4A</b>	_____	<b>4B</b>	_____
<b>5B</b>	Subtract Line 4B from 3B and enter on Line 5B.			<b>5B</b>	_____
<b>6B</b>	Using the federal income tax tables or Federal Tax Computation Worksheet, compute the amount of federal income tax associated with your income on 5B and enter on Line 6B.			<b>6B</b>	_____
<b>7B</b>	Enter the amount from Line 44 of your Federal Form 1040 on Line 7B.			<b>7B</b>	_____
<b>8B</b>	Add Lines 6B and 7B and enter on Line 8B.			<b>8B</b>	_____
<b>9B</b>	Enter the amount from Line 55 of your Federal Form 1040 on Line 9B.			<b>9B</b>	_____
<b>10B</b>	Subtract Line 9B from 8B and enter on Line 10B. <b>Note:</b> If no casualty loss is claimed, enter the amount from Line 56 of Federal Form 1040. Enter the amount on Line 10A of Form IT-540B. Important! See optional deduction <b>information contained in Line 10A instructions on page 9.</b>			<b>10B</b>	_____