2001

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Section references are to the Internal Revenue Code unless otherwise noted.

May I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all nine** of the following apply.

1. You do not claim any dependents.

2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).

3. Your **only** U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

Note: *If you had taxable interest or dividend income, you* ***cannot*** *use this form.*

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than $50,000.

5. The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.

6. You do not claim any tax credits.

7. If you were married, you do not claim an exemption for your spouse.

8. The only itemized deduction you can claim is for state and local income taxes.

Note: *Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11 on page 6.*

9. The only taxes you owe are:

a. The tax from the Tax Table on pages 11 through 15.

b. The social security and Medicare tax on tip income not reported to your employer.

General Instructions

What's New for 2001?

Scholarship and Fellowship Grants

The information that a nonresident alien receives on Form 1042-S about scholarship or fellowship grants has changed. In particular, withholding agents (for example, colleges and universities) are no longer required to report amounts that are exempt from tax under section 117 (that is, tuition, fees, books, supplies, and equipment) on Form 1042-S. (Previously, **all** scholarship or fellowship grant information was reported on Form 1042-S, **including** amounts that were exempt from tax under section 117.) Also, Form 1042-S has been completely redesigned. The instructions for line 5 (on page 4) and line 9 (on page 6) reflect these changes.

Tax Rates Reduced

Most of the tax rates have been reduced and a new 10% tax rate has been added. The new rates are reflected in the Tax Table that begins on page 11.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to $2,500 of the interest on line 8. See the instructions for line 8 on page 5 for details.

Third Party Designee

If you want to allow the IRS to discuss your 2001 tax return with a family member, friend, or any other person you choose, check the "Yes" box in the Third Party Designee area of your return and enter the requested information. See page 7 for details.

Tax Relief for Victims of Terrorist Attacks

See **Pub. 3920.**

What To Look for in 2002

Reduced Tax Rates

Most of the tax rates will decrease by ½%.

Student Loan Interest Deduction

The 60-month limit will no longer apply and the modified AGI limit will increase.

Other Reporting Requirements

If you meet the closer connection to a foreign country exception to the substantial presence test, you must file **Form 8840.** If you exclude days of presence in the United States for purposes of the substantial presence test, you must file **Form 8843.** This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file **Form 8833.** A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

If you need more information, our free publications may help you. **Pub. 519,** U.S. Tax Guide for Aliens, will be the most important, but the following publications may also help.

Pub. 552 Recordkeeping for Individuals

Pub. 597 Information on the United States-Canada Income Tax Treaty

Pub. 901 U.S. Tax Treaties

Pub. 910 Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. If you have a foreign address, send your order to the Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A. You may also download forms and publications from the IRS Web Site at **www.irs.gov.** Also see **Taxpayer Assistance** on page 9 for other ways to get these forms and publications (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the **green card test** or the **substantial presence test** for 2001. If you do not meet either of these tests for 2001 but you meet the substantial presence test for 2002, you may be able to choose to be treated as a resident alien for part of 2001. But you must have been physically present in the United States for at least 31 days in a row during 2001 to do so. This choice does not apply if you met either the green card test or the substantial presence test for 2000. For more details, see Pub. 519.

You are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. You are also considered a nonresident alien if you otherwise meet the substantial presence test but you come under any of the three exceptions described below.

For more details on resident and nonresident status, the tests for residence and the exceptions to them, see Pub. 519.

Green Card Test. You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2001.

Substantial Presence Test. You are considered a U.S. resident if you meet the substantial presence test for 2001. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2001 **and**

2. 183 days during the period 2001, 2000, and 1999, counting all the days of physical presence in 2001 but only $\frac{1}{3}$ the number of days of presence in 2000 and only $\frac{1}{6}$ the number of days in 1999.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

Exceptions:

1. Exempt individual. You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a:

a. Foreign-government-related individual,

b. Teacher or trainee,

c. Student, or

d. Professional athlete who is temporarily in the United States to compete in a charitable sports event.

Note: *Alien individuals with “Q” visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. “Q” visas are issued to aliens participating in certain international cultural exchange programs.*

2. Medical condition. You do not count any day that you intended to leave the United States but were unable to leave because of a medical condition or medical problem that arose while you were present in the United States.

Note: *This exception does not apply to pre-existing medical conditions or problems. For more details, see Pub. 519.*

3. Closer connection to foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 2001 if you:

a. Were present in the United States for fewer than 183 days during 2001,

b. Establish that during 2001 you had a tax home in a foreign country, and

c. Establish that during 2001 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2001. You must file even if—

- None of your income came from a trade or business conducted in the United States,
- You have no income from U.S. sources, or
- Your income is exempt from U.S. tax.

Exception. If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, you must file Form 1040NR-EZ (or Form 1040NR) **only** if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2002.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 17, 2002.

Extension of Time To File. If you cannot file your return by the due date, you should file **Form 4868.** You must file Form 4868 by the regular due date of the return.

Note: *Form 4868 does not extend the time to pay your income tax. The tax is due by the regular due date of the return.*

Where To File

File Form 1040NR-EZ with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in October 2001. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

CAUTION *Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply:

- You were married.
- Your spouse was a U.S. citizen or resident alien on the last day of the tax year.
- You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR-EZ.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return for 2001. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.

CAUTION *Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see Pub. 901 or refer to the specific treaty.*

Dual-Status Taxpayers

Note: *If you elect to be taxed as a resident alien (discussed starting on page 2), the special instructions and restrictions discussed here* ***do not*** *apply.*

Dual-Status Tax Year

A dual-status year is one in which you change status between nonresident and resident alien. Different U.S. income tax rules apply to each status.

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, during the next calendar year, you are not a U.S. resident under either the green card test or the substantial presence test. See Pub. 519.

What and Where To File for a Dual-Status Year

If you were a U.S. **resident** on the last day of the tax year, file Form 1040. Write “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a nonresident. You may use Form 1040NR-EZ as the statement; write “Dual-Status Statement” across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

If you were a **nonresident** on the last day of the tax year, file Form 1040NR-EZ. Write “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You may use Form 1040 as the statement; write “Dual-Status Statement” across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined on page 4).

Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income that is considered to be effectively connected with the conduct of a trade or business in the United States is taxable.

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is taxable whether you received it while a nonresident alien or a resident alien.

Restrictions for Dual-Status Taxpayers

Standard Deduction. You may not take the standard deduction.

Head of Household. You may not use the *Head of Household* Tax Table column or Tax Rate Schedule.

Joint Return. You may not file a joint return. However, see **Election To Be Taxed as a Resident Alien** on page 2.

Tax Rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on page 2, you must use the Tax Table column for *Married Filing Separately* to figure your tax on income that is considered to be effectively connected with a U.S. trade or business. If married, you may not use the *Single* Tax Table column.

Deduction for Exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed exemptions for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you may claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You may not use exemptions (other than your own) to reduce taxable income to below zero for that period.

If you are a resident of Canada, Mexico, Japan, or the Republic of Korea; a U.S. national; or a student or business apprentice from India, special rules apply. See Pub. 519.

Education Credits. You may not take an education credit unless your filing status is married filing jointly.

How To Figure Tax for Dual-Status Tax Year

When you figure your U.S. tax for a dual-status year, you are subject to different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is considered to be effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is added and taxed at the same rates that apply to U.S. citizens and residents.

Credits. You are allowed a credit against your U.S. income tax liability for certain taxes you paid, are considered to have paid, or that were withheld from your income. These include:

1. Tax withheld from wages earned in the United States.

   When filing Form 1040, show the total tax withheld on line 59. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the left of line 59 and identify and include in the amount on line 59.

   When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 59) to the left of line 18 and identify and include in the amount on line 18.

2. Estimated tax paid with **Form 1040-ES** or **Form 1040-ES (NR).**

3. Tax paid with **Form 1040-C** at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 66. Identify the payment in the area to the left of the entry.

As a dual-status taxpayer, you generally may claim tax credits using the same rules that apply to resident aliens.

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying Number. Generally, this number is your social security number (SSN). To apply for an SSN, get **Form SS-5** from a Social Security Administration (SSA) office or, if in the United States, you may call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN,** file **Form W-7** with the IRS. It usually takes about 4-6 weeks to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.**

Note: *An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.*

An incorrect or missing identifying number may increase your tax or reduce your refund.

P.O. Box. Enter your box number **only** if your post office does not deliver mail to your home.

Foreign Address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Filing Status

Lines 1 and 2. The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanation.

Were You Single or Married? If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year.

Note: *Some **married persons who live apart** may file as single. But they must have a child living with them and meet certain other tests to do so. For details, see Pub. 501.*

If your spouse died in 2001, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2001.

Rounding Off to Whole Dollars

To round off cents to the nearest whole dollar on your forms and schedules, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Taxable Income

Line 3—Wages, Salaries, Tips, etc. Enter the total of your effectively connected wages, salaries, tips, etc. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2.** However, **do not** include amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J on page 2 of Form 1040NR-EZ. Also include in this total:

- Wages received as a **household employee** for which you did not receive a W-2 form because your employer paid you less than $1,300 in 2001. Also, enter "HSH" and the amount not reported on a W-2 form on the dotted line next to line 3.
- **Tip income** you did not report to your employer. Also include **allocated tips** shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.

You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 6.

- **Disability pensions** shown on **Form 1099-R** if you have not reached the minimum retirement age set by your employer.

Note: *You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other pensions shown on **Form 1099-R.***

Missing or Incorrect Form W-2. If you do not get a W-2 form by January 31, 2002, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent Care Benefits. If you received benefits for 2001 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your W-2 form(s).

Adoption Benefits. If you received employer-provided adoption benefits for 2001, you must use Form 1040NR. The benefits should be shown in box 12 of your W-2 form(s) with code **T.**

Tax-Exempt Interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the Federal Government. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. But **do not** include interest earned on your IRA or Coverdell education savings account, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that are exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. **Do not** add any tax-exempt interest into your line 3 total.

Line 4—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes.

*None of your refund is taxable if, in the year you paid the tax, you **did not** itemize deductions.*

If you received a refund, credit, or offset of state or local income taxes in 2001, you may receive a **Form 1099-G.** If you chose to apply part or all of the refund to your 2001 estimated state or local income tax, the amount applied is treated as received in 2001.

For details on how to figure the amount, if any, you must report as income, see **Recoveries** in **Pub. 525.**

Line 5—Scholarship and Fellowship Grants. If you received a scholarship or fellowship, part or all of it may be taxable.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable. Also, amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as

Student Loan Interest Deduction Worksheet—Line 8
(keep for your records)

Before you begin:
- Complete Form 1040NR-EZ, line 9, if it applies to you.
- See the instructions for line 8 on this page.

1.	Enter the total interest you paid in 2001 on qualified student loans (defined on this page). Do not include interest that was required to be paid after the first 60 months		**1.** ______
2.	Enter the **smaller** of line 1 or $2,500		**2.** ______
3.	Enter the amount from Form 104NR-EZ, line 7	**3.** ______	
4.	Enter the amount from Form 104NR-EZ, line 9	**4.** ______	
5.	Subtract line 4 from line 3	**5.** ______	
6.	Is line 5 more than $40,000? ❑ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ❑ **Yes.** Subtract $40,000 from line 5	**6.** ______	
7.	Divide line 6 by $15,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"		**7.** ___ . ___
8.	Multiply line 2 by line 7		**8.** ______
9.	**Student loan interest deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 8		**9.** ______

wages even if the services were required to get the grant.

If the grant was reported on **Form(s) 1042-S**, you must generally include the amount shown in box 2 of Form(s) 1042-S on line 5. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 5. Instead, include the treaty-exempt amount on line 6 and complete item J on page 2 of Form 1040NR-EZ.

Attach any Form(s) 1042-S you received from the college or institution. If you did not receive Form1042-S, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

For more information about scholarships and fellowships in general, see **Pub. 520.**

Example 1. You are a citizen of a country that **has not** negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2001 are as follows:

Tuition and fees	$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	$35,000

The Form 1042-S you received from ABC University for 2001 shows $9,000 in box 2 and $1,260 (14% of $9,000) in box 7.

Note: *Box 2 shows only $9,000 because withholding agents (such as ABC University) are no longer required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.*

When completing Form 1040NR-EZ:
- Enter on line 5 the $9,000 shown in box 2 of Form 1042-S.
- Enter $0 on line 9. Because section 117 amounts (tuition, fees, books, supplies, and equipment) are not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 9.
- Include on line 18 the $1,260 shown in box 7 of Form 1042-S.

Example 2. The facts are the same as in **Example 1** except that you are a citizen of a country that **has** negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you may exempt from tax all of your scholarship income because ABC University is a nonprofit educational organization.

Note: *Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. See the instructions for item J on page 8 for details.*

When completing Form 1040NR-EZ:
- Be sure you have entered your home country and permanent address in the space provided on page 1.
- Enter $0 on line 5. The $9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5).
- Enter $9,000 on line 6.
- Enter $0 on line 9. Because none of the $9,000 you received from the scholarship is included in your income, you cannot exclude it on line 9.
- Include on line 18 the $1,260 shown in box 7 of Form 1042-S.
- Provide all the required information in item J on page 2.

Line 6. Use line 6 to report your total effectively connected income that is exempt from tax by a tax treaty. **Do not** include this exempt income on line 7. Also, you must complete item J on page 2 of Form 1040NR-EZ.

Line 8—Student Loan Interest Deduction. Use the worksheet on this page to figure this deduction if **all four** of the following apply.

1. You paid interest in 2001 on a qualified student loan (see below).

2. At least part of the interest paid in 2001 was paid during the first 60 months that interest payments were required to be made. See ***Example*** below.

3. Your filing status is single.

4. Your modified adjusted gross income (AGI) is less than $55,000. Use lines 3 through 5 of the worksheet on this page to figure your modified AGI.

Example. You took out a qualified student loan in 1994 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1996, after you graduated. You made a payment every month as required. If you meet items **3** and **4** listed above, you may use only the interest you paid for January through June 2001 to figure your deduction. June is the end of the 60-month period (July 1996 – June 2001).

Qualified Student Loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see page 6). However, a loan is not a qualified student loan if **(a)** any of the proceeds were used for other purposes or **(b)** the loan was from either a related person

Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Taxes—Line 15

(keep for your records)

Use this worksheet to figure your tax only if you received (before offset) an advance payment of your 2001 taxes.

1. Figure the tax on the amount on Form 1040NR-EZ, line 14, using the Tax Table on pages 11 through 15 . . . . **1.** ______

2. Is the amount on line 1 more than $600?

❑ **Yes.** Enter $300.

❑ **No.** Multiply the amount on line 1 by 50% (.5) . . . . **2.** ______

3. Add lines 1 and 2. Enter the total here and on Form 1040NR-EZ, line 15 . . . . **3.** ______

or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see **Pub. 970.**

Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following nontaxable benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of your W-2 form(s).
- Any scholarship, educational assistance allowance, or other payment (but **not** gifts, inheritances, etc.) excluded from income.

For more details, see Pub. 970.

An **eligible student** is a person who:

- Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution **and**
- Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 9—Scholarship and Fellowship Grants Excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), **but** only to the extent the amounts are included on line 5. See the examples in the instructions for line 5 on page 4.

Line 11—Itemized Deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2001. If, during 2001, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4.

Note: *Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See Pub. 519 for details.*

Line 13—Exemption Deduction. You can take an exemption of $2,900 for yourself.

Note: *Residents of Canada, Mexico, Japan, the Republic of Korea, and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices may also be able to take exemptions for their spouse and dependents. However, Form 1040NR must be used to claim the additional exemptions.*

Line 15—Tax. Use the Tax Table that starts on page 11 to figure your tax. **But** if you received (before offset) an advance payment of your 2001 taxes, you must use **Tax Computation Worksheet for Nonresident Alien Individuals Who Received an Advance Payment of Their 2001 Taxes** above to figure your tax. You may have received an advance payment of your 2001 taxes only if you filed Form 1040, 1040A, or 1040EZ or used TeleFile for 2000.

Line 16—Social Security and Medicare Tax on Tip Income Not Reported to Employer. If you are subject to social security and Medicare tax, you received tips of $20 or more in any month, and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your W-2 form(s) shows allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

To figure the tax, use **Form 4137.** To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

CAUTION *You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.*

Payments

Line 18—Federal Income Tax Withheld. Add the amounts shown as Federal income tax withheld on your **Form(s) W-2** and **1042-S.** Enter the total on line 18. The amount(s) withheld should be shown in box 2 of your Form(s) W-2 and box 7 of your Form(s) 1042-S.

Line 19—2001 Estimated Tax Payments. Enter any payments you made on your estimated Federal income tax **(Form 1040-ES (NR))** for 2001. Include any overpayment from your 2000 return that you applied to your 2001 estimated tax.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, explain all the payments you made in 2001 and the name(s) and identifying number(s) under which you made them.

Line 20—Credit for Amount Paid With Form 1040-C. Enter any amount you paid with Form 1040-C for 2001.

Line 21—Total Payments. Add lines 18 through 20. Enter the total on line 21.

Amount Paid With Request for Extension of Time To File. If you filed **Form 4868** to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount, if any, you paid with that form. On the dotted line next to line 21, enter "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688** if you filed for an additional extension.

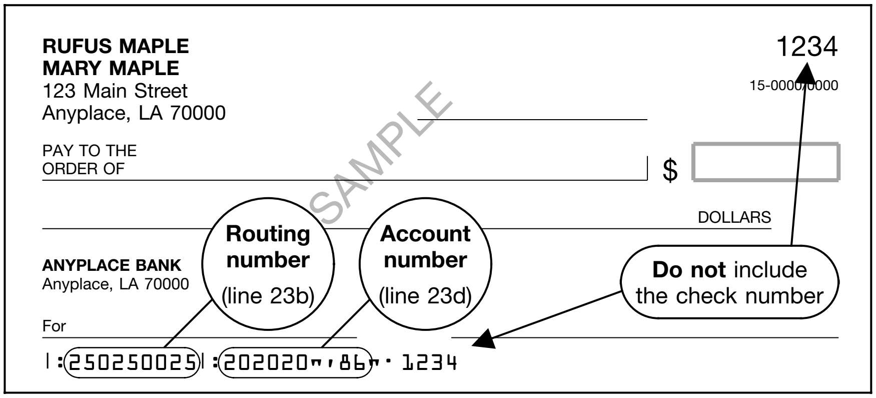
Refund

Line 22—Amount Overpaid. If line 22 is under $1, we will send a refund only on written request.

TIP *If the amount you overpaid is large, you may be able to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2002** on page 8.*

Refund Offset. If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the

Sample Check—Lines 23b Through 23d



Note: *The routing and account numbers may be in different places on your check.*

past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) you owe the debt to.

Lines 23b Through 23d—Direct Deposit of Refund. Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Why Use Direct Deposit?

- You get your refund fast.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

TIP *You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The IRS is not responsible for a lost refund if you enter the wrong account information.*

Line 23b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 23b.

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure **not** to include the check number.

Line 24—Applied to 2002 Estimated Tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your estimated tax for 2002. This choice cannot be changed later.

Amount You Owe

Line 25—Amount You Owe. Include any estimated tax penalty from line 26 in the amount you enter on line 25.

Make your check or money order payable to the **"United States Treasury"** for the full amount due. **Do not** send cash. **Do not** attach the payment to your return. Write "2001 Form 1040NR-EZ" and your name, address, and SSN or ITIN on your payment. You do not have to pay if line 25 is under $1.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX—" or "$ XXX $\frac{XX}{100}$").

Do not include any estimated tax payment in your check or money order. Instead, make the estimated tax payment separately.

TIP *You may need to **(a)** increase the amount of income tax withheld from your pay or **(b)** make estimated tax payments for 2002. See **Income Tax Withholding and Estimated Tax Payments for 2002** on page 8.*

What if You Cannot Pay? If you cannot pay the full amount shown on line 25 when you file, you may ask to make monthly **installment payments.** You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465.** You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 26—Estimated Tax Penalty. You may owe this penalty if:

- Line 25 is at least $1,000 and it is more than 10% of the tax shown on your return or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

Exception. You will not owe the penalty if your 2000 tax return was for a tax year of 12 full months **and** line 21 of your 2001 return is at least as much as the tax liability shown on your 2000 return. Your estimated tax payments for 2001 must have been made on time and for the required amount.

Figuring the penalty. If the **Exception** above does not apply and you choose to figure the penalty yourself, see **Form 2210** to find out if you owe the penalty. If you do, you can use the form to figure the amount. In certain situations, you may be able to lower your penalty. For details, see the Instructions for Form 2210.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25. If you are due a refund, subtract the penalty from the overpayment you show on line 22. **Do not** file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, if you want to, you can leave line 26 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill.*

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2001 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number in the United States, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain IRS notices that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947.**

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2002 tax return.

Other Information (Page 2)

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, the date of arrival shown on your most recent **INS Form I-94,** Arrival-Departure Record.

Exception: If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter the date you entered the United States as a student in item E.

Item J

If you are a resident of a treaty country (that is, you qualify as a resident of that country under the terms of the residency article of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and the treaty country to properly complete item J. You may download the complete text of most U.S. tax treaties from the IRS Web Site at www.irs.gov/prod/ind_info/treaties.html. Technical explanations for many of those treaties are also available at that site. Also, see **Pub. 901** for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming treaty benefits on Form 1040NR-EZ, you must provide **all** of the information requested in item J.

CAUTION *If you are claiming treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).*

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

A return prepared by an agent must be accompanied by a power of attorney. **Form 2848** may be used for this purpose.

Be sure to date your return and show your occupation in the United States in the space provided. If you have someone prepare your return, you are still responsible for the correctness of the return.

Child's Return. If your child cannot sign the return, you may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Address Change

If you move after you file, always notify the IRS in writing of your new address. To do this, you can use **Form 8822.**

Income Tax Withholding and Estimated Tax Payments for 2002

If the amount you owe or the amount you overpaid is large, you may be able to file a new **Form W-4** with your employer to change the amount of income tax to be withheld from your 2002 pay. For details on how to complete Form W-4, see the instructions for **Form 8233.**

In general, you do not have to make estimated tax payments if you expect that your 2002 Form 1040NR-EZ will show a tax refund **or** a tax balance due the IRS of less than $1,000. If your total estimated tax for 2002 is $1,000 or more, see **Form 1040-ES (NR).** It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2002 and you must pay estimated tax, use **Form 1040-ES.**

How Long Should Records Be Kept?

Keep your records as long as they may be needed to carry out any Internal Revenue law. Records of income, deductions, and credits shown on your return, as well as any worksheets you used, should be kept until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. Keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Also, keep copies of your filed tax returns and any Forms W-2, 1099, and 1042-S you received as part of your records. For more details, see **Pub. 552.**

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506.**

Amended Return

File **Form 1040X** to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

Interest and Penalties

TIP *You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.*

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. **Do not** include interest or penalties (other than the estimated tax penalty) in the **amount you owe** on line 25.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for Late Filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty usually cannot be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be $100 or the amount of any tax you owe, whichever is smaller.

Penalty for Late Payment of Tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for Frivolous Return. In addition to any other penalties, the law imposes a penalty of $500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Other Penalties. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details on some of these penalties.

Gift To Reduce the Public Debt

If you wish to make such a gift, make a check payable to “Bureau of the Public Debt.” You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 7 for details on how to pay any tax you owe.

TIP *You may be able to deduct this gift on your 2002 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

Taxpayer Assistance

IRS assistance is available to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

In the United States, you may call **1-800-829-1040.** If overseas, you may call **215-516-2000** (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 2:00 a.m. EST.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; Mexico City, Mexico; Paris, France; Rome, Italy; Singapore; and Tokyo, Japan. The offices generally are located in the U.S. embassies or consulates. During every tax return filing period, you can get income tax forms and publications from U.S. embassies and consulates abroad. You can also download forms and publications from the IRS Web Site at **www.irs.gov**.

The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

Help With Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:
- In the United States, call the toll-free number **1-877-777-4778.**
- Write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).

For more information about the Taxpayer Advocate, see **Pub. 1546.**

Disclosure and Paperwork Reduction Act Notice. The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may also disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans.

Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	1hr., 18 min.
Learning about the law or the form	49 min.
Preparing the form . . .	1hr., 59 min.
Copying, assembling, and sending the form to the IRS	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Web Site at www.irs.gov/help/email2.html or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where To File** on page 2.

2001 Tax Table

Caution: *This tax table is for use by nonresident alien individuals.*

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is $23,250. First, he finds the $23,250–23,300 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is $3,191. This is the tax amount he must enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
		Your tax is—	
23,200	**23,250**	3,184	3,262
23,250	**23,300**	3,191	3,276
23,300	**23,350**	3,199	3,289
23,350	**23,400**	3,206	3,303

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
$0	**$5**	0	0
5	**15**	1	1
15	**25**	2	2
25	**50**	4	4
50	**75**	6	6
75	**100**	9	9
100	**125**	11	11
125	**150**	14	14
150	**175**	16	16
175	**200**	19	19
200	**225**	21	21
225	**250**	24	24
250	**275**	26	26
275	**300**	29	29
300	**325**	31	31
325	**350**	34	34
350	**375**	36	36
375	**400**	39	39
400	**425**	41	41
425	**450**	44	44
450	**475**	46	46
475	**500**	49	49
500	**525**	51	51
525	**550**	54	54
550	**575**	56	56
575	**600**	59	59
600	**625**	61	61
625	**650**	64	64
650	**675**	66	66
675	**700**	69	69
700	**725**	71	71
725	**750**	74	74
750	**775**	76	76
775	**800**	79	79
800	**825**	81	81
825	**850**	84	84
850	**875**	86	86
875	**900**	89	89
900	**925**	91	91
925	**950**	94	94
950	**975**	96	96
975	**1,000**	99	99
1,000			
1,000	**1,025**	101	101
1,025	**1,050**	104	104
1,050	**1,075**	106	106
1,075	**1,100**	109	109
1,100	**1,125**	111	111
1,125	**1,150**	114	114
1,150	**1,175**	116	116
1,175	**1,200**	119	119
1,200	**1,225**	121	121
1,225	**1,250**	124	124
1,250	**1,275**	126	126
1,275	**1,300**	129	129
1,300	**1,325**	131	131
1,325	**1,350**	134	134
1,350	**1,375**	136	136
1,375	**1,400**	139	139
1,400	**1,425**	141	141
1,425	**1,450**	144	144
1,450	**1,475**	146	146
1,475	**1,500**	149	149
1,500	**1,525**	151	151
1,525	**1,550**	154	154
1,550	**1,575**	156	156
1,575	**1,600**	159	159
1,600	**1,625**	161	161
1,625	**1,650**	164	164
1,650	**1,675**	166	166
1,675	**1,700**	169	169
1,700	**1,725**	171	171
1,725	**1,750**	174	174
1,750	**1,775**	176	176
1,775	**1,800**	179	179
1,800	**1,825**	181	181
1,825	**1,850**	184	184
1,850	**1,875**	186	186
1,875	**1,900**	189	189
1,900	**1,925**	191	191
1,925	**1,950**	194	194
1,950	**1,975**	196	196
1,975	**2,000**	199	199
2,000			
2,000	**2,025**	201	201
2,025	**2,050**	204	204
2,050	**2,075**	206	206
2,075	**2,100**	209	209
2,100	**2,125**	211	211
2,125	**2,150**	214	214
2,150	**2,175**	216	216
2,175	**2,200**	219	219
2,200	**2,225**	221	221
2,225	**2,250**	224	224
2,250	**2,275**	226	226
2,275	**2,300**	229	229
2,300	**2,325**	231	231
2,325	**2,350**	234	234
2,350	**2,375**	236	236
2,375	**2,400**	239	239
2,400	**2,425**	241	241
2,425	**2,450**	244	244
2,450	**2,475**	246	246
2,475	**2,500**	249	249
2,500	**2,525**	251	251
2,525	**2,550**	254	254
2,550	**2,575**	256	256
2,575	**2,600**	259	259
2,600	**2,625**	261	261
2,625	**2,650**	264	264
2,650	**2,675**	266	266
2,675	**2,700**	269	269
2,700	**2,725**	271	271
2,725	**2,750**	274	274
2,750	**2,775**	276	276
2,775	**2,800**	279	279
2,800	**2,825**	281	281
2,825	**2,850**	284	284
2,850	**2,875**	286	286
2,875	**2,900**	289	289
2,900	**2,925**	291	291
2,925	**2,950**	294	294
2,950	**2,975**	296	296
2,975	**3,000**	299	299
3,000			
3,000	**3,050**	303	303
3,050	**3,100**	308	308
3,100	**3,150**	313	313
3,150	**3,200**	318	318
3,200	**3,250**	323	323
3,250	**3,300**	328	328
3,300	**3,350**	333	333
3,350	**3,400**	338	338
3,400	**3,450**	343	343
3,450	**3,500**	348	348
3,500	**3,550**	353	353
3,550	**3,600**	358	358
3,600	**3,650**	363	363
3,650	**3,700**	368	368
3,700	**3,750**	373	373
3,750	**3,800**	378	378
3,800	**3,850**	383	383
3,850	**3,900**	388	388
3,900	**3,950**	393	393
3,950	**4,000**	398	398
4,000			
4,000	**4,050**	403	403
4,050	**4,100**	408	408
4,100	**4,150**	413	413
4,150	**4,200**	418	418
4,200	**4,250**	423	423
4,250	**4,300**	428	428
4,300	**4,350**	433	433
4,350	**4,400**	438	438
4,400	**4,450**	443	443
4,450	**4,500**	448	448
4,500	**4,550**	453	453
4,550	**4,600**	458	458
4,600	**4,650**	463	463
4,650	**4,700**	468	468
4,700	**4,750**	473	473
4,750	**4,800**	478	478
4,800	**4,850**	483	483
4,850	**4,900**	488	488
4,900	**4,950**	493	493
4,950	**5,000**	498	498
5,000			
5,000	**5,050**	503	503
5,050	**5,100**	508	508
5,100	**5,150**	513	513
5,150	**5,200**	518	518
5,200	**5,250**	523	523
5,250	**5,300**	528	528
5,300	**5,350**	533	533
5,350	**5,400**	538	538
5,400	**5,450**	543	543
5,450	**5,500**	548	548
5,500	**5,550**	553	553
5,550	**5,600**	558	558
5,600	**5,650**	563	563
5,650	**5,700**	568	568
5,700	**5,750**	573	573
5,750	**5,800**	578	578
5,800	**5,850**	583	583
5,850	**5,900**	588	588
5,900	**5,950**	593	593
5,950	**6,000**	598	598
6,000			
6,000	**6,050**	604	604
6,050	**6,100**	611	611
6,100	**6,150**	619	619
6,150	**6,200**	626	626
6,200	**6,250**	634	634
6,250	**6,300**	641	641
6,300	**6,350**	649	649
6,350	**6,400**	656	656
6,400	**6,450**	664	664
6,450	**6,500**	671	671
6,500	**6,550**	679	679
6,550	**6,600**	686	686
6,600	**6,650**	694	694
6,650	**6,700**	701	701
6,700	**6,750**	709	709
6,750	**6,800**	716	716
6,800	**6,850**	724	724
6,850	**6,900**	731	731
6,900	**6,950**	739	739
6,950	**7,000**	746	746
7,000			
7,000	**7,050**	754	754
7,050	**7,100**	761	761
7,100	**7,150**	769	769
7,150	**7,200**	776	776
7,200	**7,250**	784	784
7,250	**7,300**	791	791
7,300	**7,350**	799	799
7,350	**7,400**	806	806
7,400	**7,450**	814	814
7,450	**7,500**	821	821
7,500	**7,550**	829	829
7,550	**7,600**	836	836
7,600	**7,650**	844	844
7,650	**7,700**	851	851
7,700	**7,750**	859	859
7,750	**7,800**	866	866
7,800	**7,850**	874	874
7,850	**7,900**	881	881
7,900	**7,950**	889	889
7,950	**8,000**	896	896
8,000			
8,000	**8,050**	904	904
8,050	**8,100**	911	911
8,100	**8,150**	919	919
8,150	**8,200**	926	926
8,200	**8,250**	934	934
8,250	**8,300**	941	941
8,300	**8,350**	949	949
8,350	**8,400**	956	956
8,400	**8,450**	964	964
8,450	**8,500**	971	971
8,500	**8,550**	979	979
8,550	**8,600**	986	986
8,600	**8,650**	994	994
8,650	**8,700**	1,001	1,001
8,700	**8,750**	1,009	1,009
8,750	**8,800**	1,016	1,016
8,800	**8,850**	1,024	1,024
8,850	**8,900**	1,031	1,031
8,900	**8,950**	1,039	1,039
8,950	**9,000**	1,046	1,046

Continued on next page

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing sepa-rately	At least	But less than	Single	Married filing sepa-rately	At least	But less than	Single	Married filing sepa-rately	At least	But less than	Single	Married filing sepa-rately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
9,000				**12,000**				**15,000**				**18,000**			
9,000	**9,050**	1,054	1,054	**12,000**	**12,050**	1,504	1,504	**15,000**	**15,050**	1,954	1,954	**18,000**	**18,050**	2,404	2,404
9,050	**9,100**	1,061	1,061	**12,050**	**12,100**	1,511	1,511	**15,050**	**15,100**	1,961	1,961	**18,050**	**18,100**	2,411	2,411
9,100	**9,150**	1,069	1,069	**12,100**	**12,150**	1,519	1,519	**15,100**	**15,150**	1,969	1,969	**18,100**	**18,150**	2,419	2,419
9,150	**9,200**	1,076	1,076	**12,150**	**12,200**	1,526	1,526	**15,150**	**15,200**	1,976	1,976	**18,150**	**18,200**	2,426	2,426
9,200	**9,250**	1,084	1,084	**12,200**	**12,250**	1,534	1,534	**15,200**	**15,250**	1,984	1,984	**18,200**	**18,250**	2,434	2,434
9,250	**9,300**	1,091	1,091	**12,250**	**12,300**	1,541	1,541	**15,250**	**15,300**	1,991	1,991	**18,250**	**18,300**	2,441	2,441
9,300	**9,350**	1,099	1,099	**12,300**	**12,350**	1,549	1,549	**15,300**	**15,350**	1,999	1,999	**18,300**	**18,350**	2,449	2,449
9,350	**9,400**	1,106	1,106	**12,350**	**12,400**	1,556	1,556	**15,350**	**15,400**	2,006	2,006	**18,350**	**18,400**	2,456	2,456
9,400	**9,450**	1,114	1,114	**12,400**	**12,450**	1,564	1,564	**15,400**	**15,450**	2,014	2,014	**18,400**	**18,450**	2,464	2,464
9,450	**9,500**	1,121	1,121	**12,450**	**12,500**	1,571	1,571	**15,450**	**15,500**	2,021	2,021	**18,450**	**18,500**	2,471	2,471
9,500	**9,550**	1,129	1,129	**12,500**	**12,550**	1,579	1,579	**15,500**	**15,550**	2,029	2,029	**18,500**	**18,550**	2,479	2,479
9,550	**9,600**	1,136	1,136	**12,550**	**12,600**	1,586	1,586	**15,550**	**15,600**	2,036	2,036	**18,550**	**18,600**	2,486	2,486
9,600	**9,650**	1,144	1,144	**12,600**	**12,650**	1,594	1,594	**15,600**	**15,650**	2,044	2,044	**18,600**	**18,650**	2,494	2,494
9,650	**9,700**	1,151	1,151	**12,650**	**12,700**	1,601	1,601	**15,650**	**15,700**	2,051	2,051	**18,650**	**18,700**	2,501	2,501
9,700	**9,750**	1,159	1,159	**12,700**	**12,750**	1,609	1,609	**15,700**	**15,750**	2,059	2,059	**18,700**	**18,750**	2,509	2,509
9,750	**9,800**	1,166	1,166	**12,750**	**12,800**	1,616	1,616	**15,750**	**15,800**	2,066	2,066	**18,750**	**18,800**	2,516	2,516
9,800	**9,850**	1,174	1,174	**12,800**	**12,850**	1,624	1,624	**15,800**	**15,850**	2,074	2,074	**18,800**	**18,850**	2,524	2,524
9,850	**9,900**	1,181	1,181	**12,850**	**12,900**	1,631	1,631	**15,850**	**15,900**	2,081	2,081	**18,850**	**18,900**	2,531	2,531
9,900	**9,950**	1,189	1,189	**12,900**	**12,950**	1,639	1,639	**15,900**	**15,950**	2,089	2,089	**18,900**	**18,950**	2,539	2,539
9,950	**10,000**	1,196	1,196	**12,950**	**13,000**	1,646	1,646	**15,950**	**16,000**	2,096	2,096	**18,950**	**19,000**	2,546	2,546
10,000				**13,000**				**16,000**				**19,000**			
10,000	**10,050**	1,204	1,204	**13,000**	**13,050**	1,654	1,654	**16,000**	**16,050**	2,104	2,104	**19,000**	**19,050**	2,554	2,554
10,050	**10,100**	1,211	1,211	**13,050**	**13,100**	1,661	1,661	**16,050**	**16,100**	2,111	2,111	**19,050**	**19,100**	2,561	2,561
10,100	**10,150**	1,219	1,219	**13,100**	**13,150**	1,669	1,669	**16,100**	**16,150**	2,119	2,119	**19,100**	**19,150**	2,569	2,569
10,150	**10,200**	1,226	1,226	**13,150**	**13,200**	1,676	1,676	**16,150**	**16,200**	2,126	2,126	**19,150**	**19,200**	2,576	2,576
10,200	**10,250**	1,234	1,234	**13,200**	**13,250**	1,684	1,684	**16,200**	**16,250**	2,134	2,134	**19,200**	**19,250**	2,584	2,584
10,250	**10,300**	1,241	1,241	**13,250**	**13,300**	1,691	1,691	**16,250**	**16,300**	2,141	2,141	**19,250**	**19,300**	2,591	2,591
10,300	**10,350**	1,249	1,249	**13,300**	**13,350**	1,699	1,699	**16,300**	**16,350**	2,149	2,149	**19,300**	**19,350**	2,599	2,599
10,350	**10,400**	1,256	1,256	**13,350**	**13,400**	1,706	1,706	**16,350**	**16,400**	2,156	2,156	**19,350**	**19,400**	2,606	2,606
10,400	**10,450**	1,264	1,264	**13,400**	**13,450**	1,714	1,714	**16,400**	**16,450**	2,164	2,164	**19,400**	**19,450**	2,614	2,614
10,450	**10,500**	1,271	1,271	**13,450**	**13,500**	1,721	1,721	**16,450**	**16,500**	2,171	2,171	**19,450**	**19,500**	2,621	2,621
10,500	**10,550**	1,279	1,279	**13,500**	**13,550**	1,729	1,729	**16,500**	**16,550**	2,179	2,179	**19,500**	**19,550**	2,629	2,629
10,550	**10,600**	1,286	1,286	**13,550**	**13,600**	1,736	1,736	**16,550**	**16,600**	2,186	2,186	**19,550**	**19,600**	2,636	2,636
10,600	**10,650**	1,294	1,294	**13,600**	**13,650**	1,744	1,744	**16,600**	**16,650**	2,194	2,194	**19,600**	**19,650**	2,644	2,644
10,650	**10,700**	1,301	1,301	**13,650**	**13,700**	1,751	1,751	**16,650**	**16,700**	2,201	2,201	**19,650**	**19,700**	2,651	2,651
10,700	**10,750**	1,309	1,309	**13,700**	**13,750**	1,759	1,759	**16,700**	**16,750**	2,209	2,209	**19,700**	**19,750**	2,659	2,659
10,750	**10,800**	1,316	1,316	**13,750**	**13,800**	1,766	1,766	**16,750**	**16,800**	2,216	2,216	**19,750**	**19,800**	2,666	2,666
10,800	**10,850**	1,324	1,324	**13,800**	**13,850**	1,774	1,774	**16,800**	**16,850**	2,224	2,224	**19,800**	**19,850**	2,674	2,674
10,850	**10,900**	1,331	1,331	**13,850**	**13,900**	1,781	1,781	**16,850**	**16,900**	2,231	2,231	**19,850**	**19,900**	2,681	2,681
10,900	**10,950**	1,339	1,339	**13,900**	**13,950**	1,789	1,789	**16,900**	**16,950**	2,239	2,239	**19,900**	**19,950**	2,689	2,689
10,950	**11,000**	1,346	1,346	**13,950**	**14,000**	1,796	1,796	**16,950**	**17,000**	2,246	2,246	**19,950**	**20,000**	2,696	2,696
11,000				**14,000**				**17,000**				**20,000**			
11,000	**11,050**	1,354	1,354	**14,000**	**14,050**	1,804	1,804	**17,000**	**17,050**	2,254	2,254	**20,000**	**20,050**	2,704	2,704
11,050	**11,100**	1,361	1,361	**14,050**	**14,100**	1,811	1,811	**17,050**	**17,100**	2,261	2,261	**20,050**	**20,100**	2,711	2,711
11,100	**11,150**	1,369	1,369	**14,100**	**14,150**	1,819	1,819	**17,100**	**17,150**	2,269	2,269	**20,100**	**20,150**	2,719	2,719
11,150	**11,200**	1,376	1,376	**14,150**	**14,200**	1,826	1,826	**17,150**	**17,200**	2,276	2,276	**20,150**	**20,200**	2,726	2,726
11,200	**11,250**	1,384	1,384	**14,200**	**14,250**	1,834	1,834	**17,200**	**17,250**	2,284	2,284	**20,200**	**20,250**	2,734	2,734
11,250	**11,300**	1,391	1,391	**14,250**	**14,300**	1,841	1,841	**17,250**	**17,300**	2,291	2,291	**20,250**	**20,300**	2,741	2,741
11,300	**11,350**	1,399	1,399	**14,300**	**14,350**	1,849	1,849	**17,300**	**17,350**	2,299	2,299	**20,300**	**20,350**	2,749	2,749
11,350	**11,400**	1,406	1,406	**14,350**	**14,400**	1,856	1,856	**17,350**	**17,400**	2,306	2,306	**20,350**	**20,400**	2,756	2,756
11,400	**11,450**	1,414	1,414	**14,400**	**14,450**	1,864	1,864	**17,400**	**17,450**	2,314	2,314	**20,400**	**20,450**	2,764	2,764
11,450	**11,500**	1,421	1,421	**14,450**	**14,500**	1,871	1,871	**17,450**	**17,500**	2,321	2,321	**20,450**	**20,500**	2,771	2,771
11,500	**11,550**	1,429	1,429	**14,500**	**14,550**	1,879	1,879	**17,500**	**17,550**	2,329	2,329	**20,500**	**20,550**	2,779	2,779
11,550	**11,600**	1,436	1,436	**14,550**	**14,600**	1,886	1,886	**17,550**	**17,600**	2,336	2,336	**20,550**	**20,600**	2,786	2,786
11,600	**11,650**	1,444	1,444	**14,600**	**14,650**	1,894	1,894	**17,600**	**17,650**	2,344	2,344	**20,600**	**20,650**	2,794	2,794
11,650	**11,700**	1,451	1,451	**14,650**	**14,700**	1,901	1,901	**17,650**	**17,700**	2,351	2,351	**20,650**	**20,700**	2,801	2,801
11,700	**11,750**	1,459	1,459	**14,700**	**14,750**	1,909	1,909	**17,700**	**17,750**	2,359	2,359	**20,700**	**20,750**	2,809	2,809
11,750	**11,800**	1,466	1,466	**14,750**	**14,800**	1,916	1,916	**17,750**	**17,800**	2,366	2,366	**20,750**	**20,800**	2,816	2,816
11,800	**11,850**	1,474	1,474	**14,800**	**14,850**	1,924	1,924	**17,800**	**17,850**	2,374	2,374	**20,800**	**20,850**	2,824	2,824
11,850	**11,900**	1,481	1,481	**14,850**	**14,900**	1,931	1,931	**17,850**	**17,900**	2,381	2,381	**20,850**	**20,900**	2,831	2,831
11,900	**11,950**	1,489	1,489	**14,900**	**14,950**	1,939	1,939	**17,900**	**17,950**	2,389	2,389	**20,900**	**20,950**	2,839	2,839
11,950	**12,000**	1,496	1,496	**14,950**	**15,000**	1,946	1,946	**17,950**	**18,000**	2,396	2,396	**20,950**	**21,000**	2,846	2,846

Continued on next page

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
21,000			
21,000	**21,050**	2,854	2,854
21,050	**21,100**	2,861	2,861
21,100	**21,150**	2,869	2,869
21,150	**21,200**	2,876	2,876
21,200	**21,250**	2,884	2,884
21,250	**21,300**	2,891	2,891
21,300	**21,350**	2,899	2,899
21,350	**21,400**	2,906	2,906
21,400	**21,450**	2,914	2,914
21,450	**21,500**	2,921	2,921
21,500	**21,550**	2,929	2,929
21,550	**21,600**	2,936	2,936
21,600	**21,650**	2,944	2,944
21,650	**21,700**	2,951	2,951
21,700	**21,750**	2,959	2,959
21,750	**21,800**	2,966	2,966
21,800	**21,850**	2,974	2,974
21,850	**21,900**	2,981	2,981
21,900	**21,950**	2,989	2,989
21,950	**22,000**	2,996	2,996
22,000			
22,000	**22,050**	3,004	3,004
22,050	**22,100**	3,011	3,011
22,100	**22,150**	3,019	3,019
22,150	**22,200**	3,026	3,026
22,200	**22,250**	3,034	3,034
22,250	**22,300**	3,041	3,041
22,300	**22,350**	3,049	3,049
22,350	**22,400**	3,056	3,056
22,400	**22,450**	3,064	3,064
22,450	**22,500**	3,071	3,071
22,500	**22,550**	3,079	3,079
22,550	**22,600**	3,086	3,086
22,600	**22,650**	3,094	3,097
22,650	**22,700**	3,101	3,111
22,700	**22,750**	3,109	3,124
22,750	**22,800**	3,116	3,138
22,800	**22,850**	3,124	3,152
22,850	**22,900**	3,131	3,166
22,900	**22,950**	3,139	3,179
22,950	**23,000**	3,146	3,193
23,000			
23,000	**23,050**	3,154	3,207
23,050	**23,100**	3,161	3,221
23,100	**23,150**	3,169	3,234
23,150	**23,200**	3,176	3,248
23,200	**23,250**	3,184	3,262
23,250	**23,300**	3,191	3,276
23,300	**23,350**	3,199	3,289
23,350	**23,400**	3,206	3,303
23,400	**23,450**	3,214	3,317
23,450	**23,500**	3,221	3,331
23,500	**23,550**	3,229	3,344
23,550	**23,600**	3,236	3,358
23,600	**23,650**	3,244	3,372
23,650	**23,700**	3,251	3,386
23,700	**23,750**	3,259	3,399
23,750	**23,800**	3,266	3,413
23,800	**23,850**	3,274	3,427
23,850	**23,900**	3,281	3,441
23,900	**23,950**	3,289	3,454
23,950	**24,000**	3,296	3,468

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
24,000			
24,000	**24,050**	3,304	3,482
24,050	**24,100**	3,311	3,496
24,100	**24,150**	3,319	3,509
24,150	**24,200**	3,326	3,523
24,200	**24,250**	3,334	3,537
24,250	**24,300**	3,341	3,551
24,300	**24,350**	3,349	3,564
24,350	**24,400**	3,356	3,578
24,400	**24,450**	3,364	3,592
24,450	**24,500**	3,371	3,606
24,500	**24,550**	3,379	3,619
24,550	**24,600**	3,386	3,633
24,600	**24,650**	3,394	3,647
24,650	**24,700**	3,401	3,661
24,700	**24,750**	3,409	3,674
24,750	**24,800**	3,416	3,688
24,800	**24,850**	3,424	3,702
24,850	**24,900**	3,431	3,716
24,900	**24,950**	3,439	3,729
24,950	**25,000**	3,446	3,743
25,000			
25,000	**25,050**	3,454	3,757
25,050	**25,100**	3,461	3,771
25,100	**25,150**	3,469	3,784
25,150	**25,200**	3,476	3,798
25,200	**25,250**	3,484	3,812
25,250	**25,300**	3,491	3,826
25,300	**25,350**	3,499	3,839
25,350	**25,400**	3,506	3,853
25,400	**25,450**	3,514	3,867
25,450	**25,500**	3,521	3,881
25,500	**25,550**	3,529	3,894
25,550	**25,600**	3,536	3,908
25,600	**25,650**	3,544	3,922
25,650	**25,700**	3,551	3,936
25,700	**25,750**	3,559	3,949
25,750	**25,800**	3,566	3,963
25,800	**25,850**	3,574	3,977
25,850	**25,900**	3,581	3,991
25,900	**25,950**	3,589	4,004
25,950	**26,000**	3,596	4,018
26,000			
26,000	**26,050**	3,604	4,032
26,050	**26,100**	3,611	4,046
26,100	**26,150**	3,619	4,059
26,150	**26,200**	3,626	4,073
26,200	**26,250**	3,634	4,087
26,250	**26,300**	3,641	4,101
26,300	**26,350**	3,649	4,114
26,350	**26,400**	3,656	4,128
26,400	**26,450**	3,664	4,142
26,450	**26,500**	3,671	4,156
26,500	**26,550**	3,679	4,169
26,550	**26,600**	3,686	4,183
26,600	**26,650**	3,694	4,197
26,650	**26,700**	3,701	4,211
26,700	**26,750**	3,709	4,224
26,750	**26,800**	3,716	4,238
26,800	**26,850**	3,724	4,252
26,850	**26,900**	3,731	4,266
26,900	**26,950**	3,739	4,279
26,950	**27,000**	3,746	4,293

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
27,000			
27,000	**27,050**	3,754	4,307
27,050	**27,100**	3,764	4,321
27,100	**27,150**	3,778	4,334
27,150	**27,200**	3,792	4,348
27,200	**27,250**	3,806	4,362
27,250	**27,300**	3,819	4,376
27,300	**27,350**	3,833	4,389
27,350	**27,400**	3,847	4,403
27,400	**27,450**	3,861	4,417
27,450	**27,500**	3,874	4,431
27,500	**27,550**	3,888	4,444
27,550	**27,600**	3,902	4,458
27,600	**27,650**	3,916	4,472
27,650	**27,700**	3,929	4,486
27,700	**27,750**	3,943	4,499
27,750	**27,800**	3,957	4,513
27,800	**27,850**	3,971	4,527
27,850	**27,900**	3,984	4,541
27,900	**27,950**	3,998	4,554
27,950	**28,000**	4,012	4,568
28,000			
28,000	**28,050**	4,026	4,582
28,050	**28,100**	4,039	4,596
28,100	**28,150**	4,053	4,609
28,150	**28,200**	4,067	4,623
28,200	**28,250**	4,081	4,637
28,250	**28,300**	4,094	4,651
28,300	**28,350**	4,108	4,664
28,350	**28,400**	4,122	4,678
28,400	**28,450**	4,136	4,692
28,450	**28,500**	4,149	4,706
28,500	**28,550**	4,163	4,719
28,550	**28,600**	4,177	4,733
28,600	**28,650**	4,191	4,747
28,650	**28,700**	4,204	4,761
28,700	**28,750**	4,218	4,774
28,750	**28,800**	4,232	4,788
28,800	**28,850**	4,246	4,802
28,850	**28,900**	4,259	4,816
28,900	**28,950**	4,273	4,829
28,950	**29,000**	4,287	4,843
29,000			
29,000	**29,050**	4,301	4,857
29,050	**29,100**	4,314	4,871
29,100	**29,150**	4,328	4,884
29,150	**29,200**	4,342	4,898
29,200	**29,250**	4,356	4,912
29,250	**29,300**	4,369	4,926
29,300	**29,350**	4,383	4,939
29,350	**29,400**	4,397	4,953
29,400	**29,450**	4,411	4,967
29,450	**29,500**	4,424	4,981
29,500	**29,550**	4,438	4,994
29,550	**29,600**	4,452	5,008
29,600	**29,650**	4,466	5,022
29,650	**29,700**	4,479	5,036
29,700	**29,750**	4,493	5,049
29,750	**29,800**	4,507	5,063
29,800	**29,850**	4,521	5,077
29,850	**29,900**	4,534	5,091
29,900	**29,950**	4,548	5,104
29,950	**30,000**	4,562	5,118

If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
30,000			
30,000	**30,050**	4,576	5,132
30,050	**30,100**	4,589	5,146
30,100	**30,150**	4,603	5,159
30,150	**30,200**	4,617	5,173
30,200	**30,250**	4,631	5,187
30,250	**30,300**	4,644	5,201
30,300	**30,350**	4,658	5,214
30,350	**30,400**	4,672	5,228
30,400	**30,450**	4,686	5,242
30,450	**30,500**	4,699	5,256
30,500	**30,550**	4,713	5,269
30,550	**30,600**	4,727	5,283
30,600	**30,650**	4,741	5,297
30,650	**30,700**	4,754	5,311
30,700	**30,750**	4,768	5,324
30,750	**30,800**	4,782	5,338
30,800	**30,850**	4,796	5,352
30,850	**30,900**	4,809	5,366
30,900	**30,950**	4,823	5,379
30,950	**31,000**	4,837	5,393
31,000			
31,000	**31,050**	4,851	5,407
31,050	**31,100**	4,864	5,421
31,100	**31,150**	4,878	5,434
31,150	**31,200**	4,892	5,448
31,200	**31,250**	4,906	5,462
31,250	**31,300**	4,919	5,476
31,300	**31,350**	4,933	5,489
31,350	**31,400**	4,947	5,503
31,400	**31,450**	4,961	5,517
31,450	**31,500**	4,974	5,531
31,500	**31,550**	4,988	5,544
31,550	**31,600**	5,002	5,558
31,600	**31,650**	5,016	5,572
31,650	**31,700**	5,029	5,586
31,700	**31,750**	5,043	5,599
31,750	**31,800**	5,057	5,613
31,800	**31,850**	5,071	5,627
31,850	**31,900**	5,084	5,641
31,900	**31,950**	5,098	5,654
31,950	**32,000**	5,112	5,668
32,000			
32,000	**32,050**	5,126	5,682
32,050	**32,100**	5,139	5,696
32,100	**32,150**	5,153	5,709
32,150	**32,200**	5,167	5,723
32,200	**32,250**	5,181	5,737
32,250	**32,300**	5,194	5,751
32,300	**32,350**	5,208	5,764
32,350	**32,400**	5,222	5,778
32,400	**32,450**	5,236	5,792
32,450	**32,500**	5,249	5,806
32,500	**32,550**	5,263	5,819
32,550	**32,600**	5,277	5,833
32,600	**32,650**	5,291	5,847
32,650	**32,700**	5,304	5,861
32,700	**32,750**	5,318	5,874
32,750	**32,800**	5,332	5,888
32,800	**32,850**	5,346	5,902
32,850	**32,900**	5,359	5,916
32,900	**32,950**	5,373	5,929
32,950	**33,000**	5,387	5,943

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If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—	
33,000			
33,000	**33,050**	5,401	5,957
33,050	**33,100**	5,414	5,971
33,100	**33,150**	5,428	5,984
33,150	**33,200**	5,442	5,998
33,200	**33,250**	5,456	6,012
33,250	**33,300**	5,469	6,026
33,300	**33,350**	5,483	6,039
33,350	**33,400**	5,497	6,053
33,400	**33,450**	5,511	6,067
33,450	**33,500**	5,524	6,081
33,500	**33,550**	5,538	6,094
33,550	**33,600**	5,552	6,108
33,600	**33,650**	5,566	6,122
33,650	**33,700**	5,579	6,136
33,700	**33,750**	5,593	6,149
33,750	**33,800**	5,607	6,163
33,800	**33,850**	5,621	6,177
33,850	**33,900**	5,634	6,191
33,900	**33,950**	5,648	6,204
33,950	**34,000**	5,662	6,218
34,000			
34,000	**34,050**	5,676	6,232
34,050	**34,100**	5,689	6,246
34,100	**34,150**	5,703	6,259
34,150	**34,200**	5,717	6,273
34,200	**34,250**	5,731	6,287
34,250	**34,300**	5,744	6,301
34,300	**34,350**	5,758	6,314
34,350	**34,400**	5,772	6,328
34,400	**34,450**	5,786	6,342
34,450	**34,500**	5,799	6,356
34,500	**34,550**	5,813	6,369
34,550	**34,600**	5,827	6,383
34,600	**34,650**	5,841	6,397
34,650	**34,700**	5,854	6,411
34,700	**34,750**	5,868	6,424
34,750	**34,800**	5,882	6,438
34,800	**34,850**	5,896	6,452
34,850	**34,900**	5,909	6,466
34,900	**34,950**	5,923	6,479
34,950	**35,000**	5,937	6,493
35,000			
35,000	**35,050**	5,951	6,507
35,050	**35,100**	5,964	6,521
35,100	**35,150**	5,978	6,534
35,150	**35,200**	5,992	6,548
35,200	**35,250**	6,006	6,562
35,250	**35,300**	6,019	6,576
35,300	**35,350**	6,033	6,589
35,350	**35,400**	6,047	6,603
35,400	**35,450**	6,061	6,617
35,450	**35,500**	6,074	6,631
35,500	**35,550**	6,088	6,644
35,550	**35,600**	6,102	6,658
35,600	**35,650**	6,116	6,672
35,650	**35,700**	6,129	6,686
35,700	**35,750**	6,143	6,699
35,750	**35,800**	6,157	6,713
35,800	**35,850**	6,171	6,727
35,850	**35,900**	6,184	6,741
35,900	**35,950**	6,198	6,754
35,950	**36,000**	6,212	6,768
36,000			
36,000	**36,050**	6,226	6,782
36,050	**36,100**	6,239	6,796
36,100	**36,150**	6,253	6,809
36,150	**36,200**	6,267	6,823
36,200	**36,250**	6,281	6,837
36,250	**36,300**	6,294	6,851
36,300	**36,350**	6,308	6,864
36,350	**36,400**	6,322	6,878
36,400	**36,450**	6,336	6,892
36,450	**36,500**	6,349	6,906
36,500	**36,550**	6,363	6,919
36,550	**36,600**	6,377	6,933
36,600	**36,650**	6,391	6,947
36,650	**36,700**	6,404	6,961
36,700	**36,750**	6,418	6,974
36,750	**36,800**	6,432	6,988
36,800	**36,850**	6,446	7,002
36,850	**36,900**	6,459	7,016
36,900	**36,950**	6,473	7,029
36,950	**37,000**	6,487	7,043
37,000			
37,000	**37,050**	6,501	7,057
37,050	**37,100**	6,514	7,071
37,100	**37,150**	6,528	7,084
37,150	**37,200**	6,542	7,098
37,200	**37,250**	6,556	7,112
37,250	**37,300**	6,569	7,126
37,300	**37,350**	6,583	7,139
37,350	**37,400**	6,597	7,153
37,400	**37,450**	6,611	7,167
37,450	**37,500**	6,624	7,181
37,500	**37,550**	6,638	7,194
37,550	**37,600**	6,652	7,208
37,600	**37,650**	6,666	7,222
37,650	**37,700**	6,679	7,236
37,700	**37,750**	6,693	7,249
37,750	**37,800**	6,707	7,263
37,800	**37,850**	6,721	7,277
37,850	**37,900**	6,734	7,291
37,900	**37,950**	6,748	7,304
37,950	**38,000**	6,762	7,318
38,000			
38,000	**38,050**	6,776	7,332
38,050	**38,100**	6,789	7,346
38,100	**38,150**	6,803	7,359
38,150	**38,200**	6,817	7,373
38,200	**38,250**	6,831	7,387
38,250	**38,300**	6,844	7,401
38,300	**38,350**	6,858	7,414
38,350	**38,400**	6,872	7,428
38,400	**38,450**	6,886	7,442
38,450	**38,500**	6,899	7,456
38,500	**38,550**	6,913	7,469
38,550	**38,600**	6,927	7,483
38,600	**38,650**	6,941	7,497
38,650	**38,700**	6,954	7,511
38,700	**38,750**	6,968	7,524
38,750	**38,800**	6,982	7,538
38,800	**38,850**	6,996	7,552
38,850	**38,900**	7,009	7,566
38,900	**38,950**	7,023	7,579
38,950	**39,000**	7,037	7,593
39,000			
39,000	**39,050**	7,051	7,607
39,050	**39,100**	7,064	7,621
39,100	**39,150**	7,078	7,634
39,150	**39,200**	7,092	7,648
39,200	**39,250**	7,106	7,662
39,250	**39,300**	7,119	7,676
39,300	**39,350**	7,133	7,689
39,350	**39,400**	7,147	7,703
39,400	**39,450**	7,161	7,717
39,450	**39,500**	7,174	7,731
39,500	**39,550**	7,188	7,744
39,550	**39,600**	7,202	7,758
39,600	**39,650**	7,216	7,772
39,650	**39,700**	7,229	7,786
39,700	**39,750**	7,243	7,799
39,750	**39,800**	7,257	7,813
39,800	**39,850**	7,271	7,827
39,850	**39,900**	7,284	7,841
39,900	**39,950**	7,298	7,854
39,950	**40,000**	7,312	7,868
40,000			
40,000	**40,050**	7,326	7,882
40,050	**40,100**	7,339	7,896
40,100	**40,150**	7,353	7,909
40,150	**40,200**	7,367	7,923
40,200	**40,250**	7,381	7,937
40,250	**40,300**	7,394	7,951
40,300	**40,350**	7,408	7,964
40,350	**40,400**	7,422	7,978
40,400	**40,450**	7,436	7,992
40,450	**40,500**	7,449	8,006
40,500	**40,550**	7,463	8,019
40,550	**40,600**	7,477	8,033
40,600	**40,650**	7,491	8,047
40,650	**40,700**	7,504	8,061
40,700	**40,750**	7,518	8,074
40,750	**40,800**	7,532	8,088
40,800	**40,850**	7,546	8,102
40,850	**40,900**	7,559	8,116
40,900	**40,950**	7,573	8,129
40,950	**41,000**	7,587	8,143
41,000			
41,000	**41,050**	7,601	8,157
41,050	**41,100**	7,614	8,171
41,100	**41,150**	7,628	8,184
41,150	**41,200**	7,642	8,198
41,200	**41,250**	7,656	8,212
41,250	**41,300**	7,669	8,226
41,300	**41,350**	7,683	8,239
41,350	**41,400**	7,697	8,253
41,400	**41,450**	7,711	8,267
41,450	**41,500**	7,724	8,281
41,500	**41,550**	7,738	8,294
41,550	**41,600**	7,752	8,308
41,600	**41,650**	7,766	8,322
41,650	**41,700**	7,779	8,336
41,700	**41,750**	7,793	8,349
41,750	**41,800**	7,807	8,363
41,800	**41,850**	7,821	8,377
41,850	**41,900**	7,834	8,391
41,900	**41,950**	7,848	8,404
41,950	**42,000**	7,862	8,418
42,000			
42,000	**42,050**	7,876	8,432
42,050	**42,100**	7,889	8,446
42,100	**42,150**	7,903	8,459
42,150	**42,200**	7,917	8,473
42,200	**42,250**	7,931	8,487
42,250	**42,300**	7,944	8,501
42,300	**42,350**	7,958	8,514
42,350	**42,400**	7,972	8,528
42,400	**42,450**	7,986	8,542
42,450	**42,500**	7,999	8,556
42,500	**42,550**	8,013	8,569
42,550	**42,600**	8,027	8,583
42,600	**42,650**	8,041	8,597
42,650	**42,700**	8,054	8,611
42,700	**42,750**	8,068	8,624
42,750	**42,800**	8,082	8,638
42,800	**42,850**	8,096	8,652
42,850	**42,900**	8,109	8,666
42,900	**42,950**	8,123	8,679
42,950	**43,000**	8,137	8,693
43,000			
43,000	**43,050**	8,151	8,707
43,050	**43,100**	8,164	8,721
43,100	**43,150**	8,178	8,734
43,150	**43,200**	8,192	8,748
43,200	**43,250**	8,206	8,762
43,250	**43,300**	8,219	8,776
43,300	**43,350**	8,233	8,789
43,350	**43,400**	8,247	8,803
43,400	**43,450**	8,261	8,817
43,450	**43,500**	8,274	8,831
43,500	**43,550**	8,288	8,844
43,550	**43,600**	8,302	8,858
43,600	**43,650**	8,316	8,872
43,650	**43,700**	8,329	8,886
43,700	**43,750**	8,343	8,899
43,750	**43,800**	8,357	8,913
43,800	**43,850**	8,371	8,927
43,850	**43,900**	8,384	8,941
43,900	**43,950**	8,398	8,954
43,950	**44,000**	8,412	8,968
44,000			
44,000	**44,050**	8,426	8,982
44,050	**44,100**	8,439	8,996
44,100	**44,150**	8,453	9,009
44,150	**44,200**	8,467	9,023
44,200	**44,250**	8,481	9,037
44,250	**44,300**	8,494	9,051
44,300	**44,350**	8,508	9,064
44,350	**44,400**	8,522	9,078
44,400	**44,450**	8,536	9,092
44,450	**44,500**	8,549	9,106
44,500	**44,550**	8,563	9,119
44,550	**44,600**	8,577	9,133
44,600	**44,650**	8,591	9,147
44,650	**44,700**	8,604	9,161
44,700	**44,750**	8,618	9,174
44,750	**44,800**	8,632	9,188
44,800	**44,850**	8,646	9,202
44,850	**44,900**	8,659	9,216
44,900	**44,950**	8,673	9,229
44,950	**45,000**	8,687	9,243

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If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately	If Form 1040NR-EZ, line 14, is— At least	But less than	And you are— Single	Married filing separately
		Your tax is—				Your tax is—	
45,000				**48,000**			
45,000	**45,050**	8,701	9,257	**48,000**	**48,050**	9,526	10,082
45,050	**45,100**	8,714	9,271	**48,050**	**48,100**	9,539	10,096
45,100	**45,150**	8,728	9,284	**48,100**	**48,150**	9,553	10,109
45,150	**45,200**	8,742	9,298	**48,150**	**48,200**	9,567	10,123
45,200	**45,250**	8,756	9,312	**48,200**	**48,250**	9,581	10,137
45,250	**45,300**	8,769	9,326	**48,250**	**48,300**	9,594	10,151
45,300	**45,350**	8,783	9,339	**48,300**	**48,350**	9,608	10,164
45,350	**45,400**	8,797	9,353	**48,350**	**48,400**	9,622	10,178
45,400	**45,450**	8,811	9,367	**48,400**	**48,450**	9,636	10,192
45,450	**45,500**	8,824	9,381	**48,450**	**48,500**	9,649	10,206
45,500	**45,550**	8,838	9,394	**48,500**	**48,550**	9,663	10,219
45,550	**45,600**	8,852	9,408	**48,550**	**48,600**	9,677	10,233
45,600	**45,650**	8,866	9,422	**48,600**	**48,650**	9,691	10,247
45,650	**45,700**	8,879	9,436	**48,650**	**48,700**	9,704	10,261
45,700	**45,750**	8,893	9,449	**48,700**	**48,750**	9,718	10,274
45,750	**45,800**	8,907	9,463	**48,750**	**48,800**	9,732	10,288
45,800	**45,850**	8,921	9,477	**48,800**	**48,850**	9,746	10,302
45,850	**45,900**	8,934	9,491	**48,850**	**48,900**	9,759	10,316
45,900	**45,950**	8,948	9,504	**48,900**	**48,950**	9,773	10,329
45,950	**46,000**	8,962	9,518	**48,950**	**49,000**	9,787	10,343
46,000				**49,000**			
46,000	**46,050**	8,976	9,532	**49,000**	**49,050**	9,801	10,357
46,050	**46,100**	8,989	9,546	**49,050**	**49,100**	9,814	10,371
46,100	**46,150**	9,003	9,559	**49,100**	**49,150**	9,828	10,384
46,150	**46,200**	9,017	9,573	**49,150**	**49,200**	9,842	10,398
46,200	**46,250**	9,031	9,587	**49,200**	**49,250**	9,856	10,412
46,250	**46,300**	9,044	9,601	**49,250**	**49,300**	9,869	10,426
46,300	**46,350**	9,058	9,614	**49,300**	**49,350**	9,883	10,439
46,350	**46,400**	9,072	9,628	**49,350**	**49,400**	9,897	10,453
46,400	**46,450**	9,086	9,642	**49,400**	**49,450**	9,911	10,467
46,450	**46,500**	9,099	9,656	**49,450**	**49,500**	9,924	10,481
46,500	**46,550**	9,113	9,669	**49,500**	**49,550**	9,938	10,494
46,550	**46,600**	9,127	9,683	**49,550**	**49,600**	9,952	10,508
46,600	**46,650**	9,141	9,697	**49,600**	**49,650**	9,966	10,522
46,650	**46,700**	9,154	9,711	**49,650**	**49,700**	9,979	10,536
46,700	**46,750**	9,168	9,724	**49,700**	**49,750**	9,993	10,549
46,750	**46,800**	9,182	9,738	**49,750**	**49,800**	10,007	10,563
46,800	**46,850**	9,196	9,752	**49,800**	**49,850**	10,021	10,577
46,850	**46,900**	9,209	9,766	**49,850**	**49,900**	10,034	10,591
46,900	**46,950**	9,223	9,779	**49,900**	**49,950**	10,048	10,604
46,950	**47,000**	9,237	9,793	**49,950**	**50,000**	10,062	10,618
47,000							
47,000	**47,050**	9,251	9,807				
47,050	**47,100**	9,264	9,821				
47,100	**47,150**	9,278	9,834				
47,150	**47,200**	9,292	9,848				
47,200	**47,250**	9,306	9,862				
47,250	**47,300**	9,319	9,876				
47,300	**47,350**	9,333	9,889				
47,350	**47,400**	9,347	9,903				
47,400	**47,450**	9,361	9,917				
47,450	**47,500**	9,374	9,931				
47,500	**47,550**	9,388	9,944				
47,550	**47,600**	9,402	9,958				
47,600	**47,650**	9,416	9,972				
47,650	**47,700**	9,429	9,986				
47,700	**47,750**	9,443	9,999				
47,750	**47,800**	9,457	10,013				
47,800	**47,850**	9,471	10,027				
47,850	**47,900**	9,484	10,041				
47,900	**47,950**	9,498	10,054				
47,950	**48,000**	9,512	10,068				

$50,000 or over— use Form 1040NR