



# 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.

### Can I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all** items in this checklist apply.

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends.  
**Note.** If you had taxable interest or dividend income, you must use Form 1040NR.
- Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- You do not claim any tax credits.
- 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](#), later.
- If you expatriated or terminated your U.S. residency, or you are subject to the expatriation tax, you must use Form 1040NR if you are required to file that form. You cannot use Form 1040NR-EZ. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.
- The only taxes you owe are:  
a. The tax from the Tax Table, later; or  
b. Unreported social security and Medicare tax from Form 4137 or 8919.
- You do not claim a credit for excess social security and tier 1 RRTA tax withheld.
- You cannot claim any deduction other than the student loan interest deduction and the itemized deduction for state and local income taxes (or, if a resident of India who was a student or business apprentice, the standard deduction).

### General Instructions

#### What's New

**Due date of return.** File Form 1040NR-EZ by April 15, 2019, if you were an employee and received wages subject to U.S. income tax withholding.

**Personal exemption for individuals suspended.** For 2018, you cannot claim a personal exemption.

**Itemized deductions limit revised.** The total state and local income taxes you claim as itemized deductions in 2018 cannot be more than \$10,000 if you checked filing status box 1, or \$5,000 if you checked filing status box 2. See [Line 11](#), later.

**Change in tax rates.** For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

#### Future Developments

For the latest information about developments related to Form 1040NR-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040NREZ](https://www.irs.gov/Form1040NREZ).

#### Other Reporting Requirements

You also may have to file other forms, including the following.

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.
- Form 8938, Statement of Specified Foreign Financial Assets. (See the next paragraph.)

**Dual resident taxpayer holding specified foreign financial assets.** Special reporting requirements for Form 8938 apply to dual resident taxpayers holding specified foreign financial assets and taxed for all or a portion of

the year as a nonresident alien under Regulations section 301.7701(b)-7. For more information, see the Instructions for Form 8938, in particular, *Special rule for dual resident taxpayers under Who Must File*.



**CAUTION** If you have to file one or more of the forms listed above, you may not be able to file Form 1040NR-EZ. For more information, and to see if you must file one of these forms, see Pub. 519, *U.S. Tax Guide for Aliens*.

#### 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 beneficial, but the following publications also may help.

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

Pub. 901 U.S. Tax Treaties

These free publications and the forms and schedules you will need are available from the IRS. You can download them at [IRS.gov](https://www.irs.gov). Also see [How To Get Tax Help](#), later, for other ways to get them (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 2018. (These tests are explained in [Green Card Test](#) next and [Substantial Presence Test](#), later.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2018. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you will be treated as a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country and you claim a treaty benefit (as a nonresident of the United States) so as to reduce your U.S. income tax liability. You can download the complete text of most U.S. tax treaties at [IRS.gov](http://IRS.gov). Enter “tax treaties” in the search box at the top of the page. Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see chapter 1 of 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 2018. (However, see [Dual-Status Taxpayers](#), later.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

You continue to have resident status under this test unless the status is taken away from you or is administratively or judicially determined to have been abandoned.

Your resident status is considered to have been taken away from you if the U.S. Government issues you a final administrative or judicial order of exclusion or deportation. When your resident status is considered to have been administratively or judicially determined to be abandoned depends on who initiates the determination.

If the USCIS or U.S. consular officer initiates this determination, your resident status will be considered to be abandoned when the final administrative order of abandonment is issued.

If you initiate the determination, your resident status is considered to be abandoned when you file either of the following documents—along with your USCIS Alien Registration Receipt Card—with the USCIS or a U.S. consular officer.

- USCIS Form I-407, Record of Abandonment of Lawful Permanent Resident Status.
- A letter stating your intent to abandon your resident status.

The USCIS Alien Registration Receipt Card is also referred to as a green card.

When filing by mail, you must send your filing by certified mail, return receipt requested (or the foreign equivalent) and keep a copy and proof that it was mailed and received.



*Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than 10 years old or because you have been absent from the United States for a period of time.*

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see Pub. 519.

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2018. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2018; and
2. 183 testing days during the period 2018, 2017, and 2016, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2018		1.000	
2017		0.333	
2016		0.167	
Total testing days (add column (d))			

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. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

1. Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.

2. Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.

3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such day.

4. Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.

5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.

6. Days you are an [exempt individual](#) (defined next).



*You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (6) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.*

**Exempt individual.** For purposes of the substantial presence test, an exempt individual is generally an individual who is a:

- Foreign government-related individual;
- Teacher or trainee who is temporarily present under a “J” or “Q” visa;
- Student who is temporarily present under an “F,” “J,” “M,” or “Q” visa; or
- 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, teachers, or 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.

See chapter 1 of Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.



*You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2018 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2018 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.*

## Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you:

- Were present in the United States for fewer than 183 days during 2018,
- Establish that during 2018 you had a tax home in a foreign country, and
- Establish that during 2018 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.

You are not eligible for the closer connection exception if you have an application pending for adjustment of status to that of a lawful permanent resident or if you have applied, or have taken other steps to apply, for lawful permanent residence.

See chapter 1 of Pub. 519 for more information.

You must file a fully completed Form 8840 with the IRS to claim the closer connection exception. Each spouse must file a separate Form 8840 to claim the closer connection exception. See *Form 8840* in chapter 1 of Pub. 519.

## 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 2018. You must file even if:

- You have no income 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 under a tax treaty or any section of the Internal Revenue Code.

## Other situations when you must file.

You also must file a return for 2018 if you need to pay social security and Medicare tax on tips you did not report

to your employer or on wages you received from an employer who did not withhold these taxes.

**Exception.** You do not need to file Form 1040NR-EZ (or Form 1040NR) if you meet the following exception. 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, and you have no income (such as wages, salaries, tips, etc., or scholarship or 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, 2019.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 17, 2019.

If you file after the due date (without extensions), you may have to pay interest and penalties. See [Interest and Penalties](#), later.

**Extension of time to file.** If you cannot file your return by the due date, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



*An automatic 6-month extension of time to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

## Where To File

If you are not enclosing a payment, mail Form 1040NR-EZ to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail Form 1040NR-EZ to:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

## Private Delivery Services

You can use certain private delivery services (PDS) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you’re using PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



*PDS cannot deliver items to IRS P.O. boxes. You must use the U.S. Postal Service to mail any items 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.

To make this election, you must attach the statement described under *Nonresident Spouse Treated as a Resident* in chapter 1 of Pub. 519 to your return. Do not use Form 1040NR-EZ or 1040NR.

If you make the election to be treated as a resident alien, 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 can file a joint return or separate return for 2018. If you file a separate return, use Form 1040. You must include your worldwide income for the whole year whether you file a joint or separate return.



*If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.*

## Dual-Status Taxpayers



If you elect to be taxed as a resident alien (discussed earlier under [Election To Be Taxed as a Resident Alien](#)), 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 or are no longer a lawful permanent resident of the United States. You may become a nonresident alien when you leave if you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the [green card test](#), defined earlier) 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.
- 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 for more information.

### 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. Enter “Dual-Status Return” across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040NR-EZ. If you are not enclosing a payment, mail your return and statement to the following address.

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail your return and statement to the following address.

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. Enter “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 can use Form 1040 as the statement; enter “Dual-Status Statement” across the top. Do not sign Form 1040. If you are not enclosing a payment, mail your return and statement to the following address.

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

If enclosing a payment, mail your return and statement to the following address.

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
U.S.A.

**Statements.** Any statement you file with your return must show your name, address, and identifying number (see [Identifying Number](#), later).

### 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 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 generally taxable whether you received it while a nonresident alien or a resident alien (unless specifically exempt under the Internal Revenue Code or a tax treaty provision).

## Restrictions for Dual-Status Taxpayers

**Standard deduction.** You cannot take the standard deduction even for the part of the year you were a resident alien.

**Head of household.** You cannot use the Head of household Tax Table column in the Instructions for Form 1040.

**Joint return.** You cannot file a joint return unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of as a dual-status taxpayer.

**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 discussed earlier to be taxed as a resident alien, you must use the Married filing separately Tax Table column to figure your tax on income effectively connected with a U.S. trade or business. If you were married, you cannot use the Single Tax Table column.

**Deduction for exemptions.** The personal exemption deduction is suspended for individuals. You may not claim a personal exemption in 2018.

**Tax credits.** You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see [Election To Be Taxed as a Resident Alien](#), earlier) instead of as a dual-status taxpayer. For information on other credits, see chapter 6 of Pub. 519.

### How To Figure Tax for a 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 effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents.

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

1. Taxes withheld from wages earned in the United States and taxes withheld at the source from scholarship income from U.S. sources.

When filing Form 1040, show the total tax withheld on line 16. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 16 and identify and include them in the amount on line 16.

When filing Form 1040NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040, line 16) in the column to the right of line 18a, and identify and include it in the amount on line 18a.

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 18. Identify the payment in the area to the left of the entry.

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## Line Instructions for Form 1040NR-EZ

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### Name and Address

Enter your name, street address, city or town, and country on the appropriate lines. Include an apartment number after the street address, if applicable.

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

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

**Country name.** Do not abbreviate the country name. Enter the name in uppercase letters in English. Follow the country's practice for entering the postal code and the name of the province, county, or state.

**Address change.** If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

**Name change.** If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See [Social security number \(SSN\)](#) below for how to contact the SSA.

**Death of a taxpayer.** See [Death of a Taxpayer](#), later.

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### Identifying Number

An incorrect or missing identifying number can increase your tax, reduce your refund, or delay your refund.

**Social security number (SSN).** In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [SSA.gov/ssnumber](#), from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213. For those who are deaf or hard of hearing, or have a speech disability and have access to TTY/TDD equipment, call 1-800-325-0778.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040NR-EZ, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040NR-EZ may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA at 1-800-772-1213.

**IRS individual taxpayer identification number (ITIN).** If you do not have and are not eligible to get an SSN, you must

enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at [IRS.gov](#). Enter "ITIN" in the search box.

It usually takes about 7 weeks to get an ITIN.



*ITINs that have not been included on a U.S. federal tax return at least once in the last 3 consecutive tax years have expired. In addition, ITINs that were assigned before 2013 will expire according to an annual schedule based on the middle digits of the ITIN. The middle digits refer to the fourth and fifth positions of the ITIN. For example, the middle digits for 9xx-78-xxxx are "78." Expired ITINs must be renewed in order to avoid delays in processing your tax return. For more information, see the Form W-7 instructions, or visit [IRS.gov/ITIN](#).*

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.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [IRS.gov/ITINinfo](#).

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### 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 explanations. For more information about marital status, see Pub. 501.

#### Were You Single or Married?

**Single.** You can check the box on line 1 if any of the following was true on December 31, 2018.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2018, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2018, and did not remarry before the end of 2018.

- You meet the tests described under [Married persons who live apart](#), later.

**Note.** If you qualify for the “Qualifying widow(er)” filing status, you may be able to lower your taxes by filing Form 1040NR instead. For more information about filing as a “Qualifying widow(er),” see *Line 6—Qualifying widow(er)* in the Instructions for Form 1040NR.

**Married.** If you were married on December 31, 2018, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2018.

If your spouse died in 2018, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2018.

**U.S. national.** A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

**Married persons who live apart.** Some married persons who have a child and who do not live with their spouse can file as single. If you meet all five of the following tests and you are a married resident of Canada, Mexico, or South Korea, or you are a married U.S. national, check the box on line 1.

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2018.
3. You lived apart from your spouse for the last 6 months of 2018. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2018. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2018, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2018.
5. You could have claimed the child as a dependent (on Form 1040NR) or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/

Revocation of Release of Claim to Exemption for Child by Custodial Parent.

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

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## Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

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## Taxable Income

**Line 3—Wages, salaries, tips, etc.** Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.

 Do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete [item J of Schedule OI on page 2 of Form 1040NR-EZ](#).

The following types of income also must be included on line 3.

- Wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,100 in 2018. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,100 in 2018, enter “HSH” and the amount not reported to you on a Form W-2 on the dotted line next to line 3. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](#).
- Tip income you did not report to your employer. This should include any

allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 3.

 You may owe social security and Medicare tax on unreported tips. See the instructions for [line 16](#), later.

- Disability pensions shown on Form 1042-S or 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 payments shown on Form 1042-S or Form 1099-R.

- Wages from Form 8919, line 6.

**Missing or incorrect Form W-2.** Your employer is required to provide or send Form W-2 to you no later than January 31, 2019. If you do not receive it by early February, use Tax Topic 154 at [IRS.gov/TaxTopics](#) to find out what to do. Even if you do not get a Form W-2, you still must 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 2018 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

**Adoption benefits.** If you received employer-provided adoption benefits for 2018, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, 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 United States. 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.

Do not include interest earned on your individual retirement arrangement

(IRA), health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include 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 is 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 to your line 3 total.

**Income from a sharing economy.**

If you use one of the many online platforms available to provide goods and services, you may be involved in what is known as the sharing economy. If you receive income from a sharing economy activity, it is generally taxable even if you do not receive a Form 1099-MISC, Miscellaneous Income; Form W-2, Wage and Tax Statement; or some other income statement. To learn more about this income, go to [IRS.gov/ Sharing](https://www.irs.gov/Sharing). If you receive income from a sharing economy activity, you may have to use Form 1040NR instead of Form 1040NR-EZ.

**Line 4—Taxable refunds, credits, or offsets of state and local income taxes.**

If you received a refund, credit, or offset of state or local income taxes in 2018, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2018 estimated state or local income tax, the amount applied is treated as received in 2018.

For details on how to figure the amount you must report as income, see *Itemized Deduction Recoveries* in Pub. 525, *Taxable and Nontaxable Income*.

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

*Currently this exception only applies to students or business apprentices from India. If you were a student or business apprentice from India in 2017 and you claimed the standard deduction on your 2017 tax return, none of your refund of 2017 taxes is taxable. See Students and business apprentices from India under Itemized Deductions in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 4 blank.*

**Line 5—Scholarship and fellowship grants.**

If you received a scholarship or fellowship, part or all of it may be taxable. Amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages

even if the services were required to get the scholarship or fellowship.

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.

If the grant was reported on Form(s) 1042-S, you generally must 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](#) of Schedule OI 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 a Form 1042-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 chapter 1 of Pub. 970, *Tax Benefits for Education*.

**Example 1.** You are a citizen of a country that does not have an income tax treaty in force 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. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2018 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 2018 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

**Note.** Box 2 shows only \$9,000 because withholding agents (such as

ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

When completing Form 1040NR-EZ, do the following.

- Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were 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 8.
- Include on line 18b the \$1,260 shown in box 10 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 an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

**Note.** Scholarship or fellowship grant income is not exempt from tax under some treaties if the income is received in exchange for the performance of services, such as teaching, research, or other services. Also, 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. For details, see the instructions for [item J](#) of Schedule OI, later.

When completing Form 1040NR-EZ, do the following.

- 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 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8.
- Include on line 18b any withholding shown in box 10 of Form 1042-S.

- Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

**Line 6—Treaty-exempt income.**

Report on line 6 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 7. You must complete [item J](#) of Schedule OI on page 2 of Form 1040NR-EZ to report income that is exempt from U.S. tax.

**Line 8—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](#), earlier.

**Line 9—Student loan interest deduction.** You can take this deduction if all of the following apply.

1. You paid interest in 2018 on a qualified student loan (defined next).
2. Your filing status is single.
3. Your modified adjusted gross income (AGI) is less than \$80,000. Use lines 2 through 4 of the [Student Loan Interest Deduction Worksheet](#) to figure your modified AGI.

Use the [Student Loan Interest Deduction Worksheet](#) to figure your student loan interest deduction.

**Qualified student loan.** This is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
  - a. The person filed a joint return,
  - b. The person had gross income that was equal to or more than \$4,150 for 2018, or
  - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see [Eligible student](#), later). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the

**Student Loan Interest Deduction Worksheet—Line 9**



See the instructions for [line 9](#), earlier, before you begin.

1. Enter the total interest you paid in 2018 on [qualified student loans](#) (defined earlier). **Do not** enter more than \$2,500 . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040NR-EZ, line 7 . . . . . **2.** \_\_\_\_\_
3. Enter the amount from Form 1040NR-EZ, line 8 . . . . . **3.** \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . **4.** \_\_\_\_\_
5. Is line 4 more than \$65,000?
  - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
  - Yes.** Subtract \$65,000 from line 4 . . . . . **5.** \_\_\_\_\_
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . **6.** \_\_\_\_\_
7. Multiply line 1 by line 6 . . . . . **7.** \_\_\_\_\_
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 . . . . . **8.** \_\_\_\_\_

loan was from either a related person 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.** 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.

For more details on these expenses, see Pub. 970.

**Eligible student.** 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 11—Itemized deductions.** Enter the total state and local income taxes you paid or that were withheld from your salary in 2018, **but** do not enter more than \$10,000 if you checked filing status

box 1, or more than \$5,000 if you checked filing status box 2.

If, during 2018, 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](#), earlier.

**Note.** Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You may be able to take the standard deduction along with a net disaster loss. See chapter 5 of Pub. 519 for details.

**Line 13—Reserved.** Line 13 is reserved. The exemption deduction has been suspended.

**Line 15—Tax.** Use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If you checked filing status box 2, you must use the "Married filing separately" column.

**Line 16—Unreported social security and Medicare tax from Forms 4137 and 8919.** Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

**Form 4137.** If 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.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



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

**Form 8919.** If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 16 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR-EZ, line 3.

## Payments

**Lines 18a and 18b—Federal income tax withheld.** Enter all federal income tax withheld on line 18a or 18b.

**Line 18a.** Enter on line 18a the total of any federal income tax withheld on your Form(s) W-2 and 1099-R. The amount(s) withheld should be shown in box 2 of Form(s) W-2 and box 4 of Form(s) 1099-R. Attach all Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

**Line 18b.** Enter on line 18b the total amount shown as federal income tax withheld on Form(s) 1042-S. The withholding credit should be shown in box 10 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.



*Refunds of taxes shown on Form 1042-S may be delayed for up to 6 months. See [Refund Information](#), later.*

**Line 19—2018 estimated tax payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2018. Include any overpayment that you applied to your 2018 estimated tax from:

- Your 2017 return, or

- An amended return (Form 1040X).

**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 of the payments you made in 2018 and show 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 2018.

**Line 21—Total payments.** Add lines 18a through 20. Enter the total on line 21.

**Amount paid with request for extension of time to file.** If you got an automatic extension of time to file Form 1040NR-EZ by filing Form 4868 or by making a payment, include in the total on line 21 the amount of the payment or any amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 21 the convenience fee you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid.



*If you had taxable interest or dividend income, you must file Form 1040NR.*

## Refund

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



*If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income Tax Withholding and Estimated Tax Payments for 2019](#) under Reminders, later.*

**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 past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have

any questions about it, contact the agency to which you owe the debt.

**Lines 23a through 23e—Amount refunded to you.** If you want to check the status of your refund, just use the IRS2Go phone app or go to *Where's My Refund?* at [IRS.gov/Refunds](https://www.irs.gov/Refunds). See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2018 tax return handy so you can enter your SSN or ITIN, your filing status, and the exact whole dollar amount of your refund.

*Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



*If you request a refund of tax withheld on a Form 1042-S, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.*

## DIRECT DEPOSIT

*Simple. Safe. Secure.*

**Fast Refunds!** Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See information about [IRA](#), later.

If you want us to directly deposit the amount shown on line 23a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 23b through 23d (if you want your refund deposited to only one account), or
- Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 23a. Draw a line through the boxes on lines 23b and 23d. We will send you a check instead.

**Account must be in your name.** Do not request a deposit of any part of your refund to an account that is not in your name. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your

## Sample Check—Lines 23b Through 23d

**RUFUS MAPLE**  
**MARY MAPLE**  
123 Main Street  
Anyplace, LA 70000

PAY TO THE ORDER OF \_\_\_\_\_ \$

ANYPLACE BANK  
Anyplace, LA 70000

For \_\_\_\_\_

① 250250025 ② 20202086 ③ 1234

1234  
15-00000000

Do not include the check number

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

refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at [IRS.gov/DepositLimit](https://www.irs.gov/DepositLimit).

### Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a U.S. bank or other financial institution in the United States before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2018). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2018 return during 2019 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2019. If you designate your deposit to be for 2018, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2018.



**CAUTION** You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2018) to a traditional IRA or Roth IRA for 2018. You may owe a penalty if your contributions exceed these limits and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

**TreasuryDirect®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [go.usa.gov/3KvcP](https://www.go.usa.gov/3KvcP).

**Form 8888.** You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

**Line 23b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the [sample check](#), shown here, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 23b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different

from the one at which you have your checking account.

**Line 23c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

**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](#), shown here, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

### Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2018 return after November 30, 2019.
- Any numbers or letters on lines 23b through 23d are crossed out or whited out.



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

**Line 23e.** If you want your refund mailed to an address not listed on page 1 of Form 1040NR-EZ, enter that address on line 23e. See [Foreign address](#), earlier, for information on entering a foreign address.

**Note.** If the address on page 1 is not in the United States, you can enter an address in the United States on line 23e. However, if the address on page 1 is in the United States, the IRS cannot mail a refund to a different address in the United States.

**Line 24—Applied to your 2019 estimated tax.** Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2019 estimated tax.



*This election to apply part or all of the amount overpaid to your 2019 estimated tax cannot be changed later.*

## Amount You Owe



*To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions). See [When To File](#), earlier. You do not have to pay if line 25 is under \$1.*

*Include any estimated tax penalty from line 26 in the amount you enter on line 25. Do not include any estimated tax payment for 2019 in this payment. Instead, make the estimated tax payment separately.*

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use Tax Topic 206 at [IRS.gov/TaxTopics](#).

**Line 25—Amount you owe.** The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](#) for payment options.

### Pay Online

The IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](#). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States at no cost to you; go to [IRS.gov/Payments](#).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). A convenience fee is charged by these service providers.

- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged unless you are a low-income taxpayer meeting certain criteria.

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

### Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).

**Debit or credit card.** Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Official Payments  
1-888-UPAY-TAX™  
(1-888-872-9829)  
[www.officialpayments.com](#)

Link2Gov Corporation  
1-888-PAY-1040™  
(1-888-729-1040)  
[www.PAY1040.com](#)

WorldPay US, Inc.  
1-844-PAY-TAX-8™  
(1-844-729-8298)  
[www.payUSAtax.com](#)

**EFTPS.** To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](#) or [EFTPS.gov](#).

### Pay by Mobile Device

To pay through your mobile device, download the IRS2Go application.

### Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/fed](#), our Official Payment provider.

### Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2018 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

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<sup>xx/100</sup>”).



*You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, or (b) make estimated tax payments for 2019. See [Income Tax Withholding and Estimated Tax Payments for 2019](#) under Reminders, later.*

**What if you cannot pay?** If you cannot pay the full amount shown on line 25 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date (not counting extensions). You also must 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 or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](#).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an

extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (not counting extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (not counting extensions) for filing your return. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

**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.

The “tax shown on your return” is the amount on your 2018 Form 1040NR-EZ, line 15.

**Exception.** You will not owe the penalty if your 2017 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2017 return and you were a U.S. citizen or resident for all of 2017.
2. Line 21 on your 2018 return is at least 100% of the tax shown on your 2017 return. (But see *Caution* below.) Your estimated tax payments for 2018 must have been made on time and for the required amount.



*If your 2017 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2017), item (2) applies only if line 21 on your 2018 tax return is at least 110% of the tax shown on your 2017 return. This rule does not apply to farmers and fishermen.*

For most people, the “tax shown on your 2017 return” is the amount on your 2017 Form 1040NR-EZ, line 15.

**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.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25.

However, if you have an overpayment on line 22, subtract the penalty from the amount you otherwise

would enter on line 23a or line 24. The total of lines 23a, 24, and 26 must equal line 22.

If the penalty is more than the overpayment on line 22, enter -0- on lines 23a and 24. Then subtract line 22 from line 26 and enter the result on line 25.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



*Because Form 2210 is complicated, 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. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

## Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2018 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also, enter the designee's name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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 also are 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);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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, Practice Before the IRS and Power of Attorney.

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return (see [When To File](#), earlier). If you want to revoke the authorization before it ends, see Pub. 947.

## Sign Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can 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.
- Other reasons approved by the IRS, which you explain in writing to:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215  
U.S.A.

**Court-appointed conservator, guardian, or other fiduciary.** If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040NR-EZ, sign your name for the individual and file Form 56.

**Child's return.** If your child cannot sign his or her return, either parent can sign the child's name in the space provided. Then enter “By (your signature), parent for minor child.”

**Paid preparer must sign your return.** Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. 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.

## Identity Protection PIN

For 2018, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in

the IP PIN spaces provided next to your occupation in the United States. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



*New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2018 tax returns generally were sent in December 2018.*

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to [IRS.gov/CP01A](https://www.irs.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

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## Instructions for Schedule OI, Other Information

Answer all questions.

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### Item A

List all countries of which you were a citizen or national during the tax year.

### Item B

List the country in which you claimed residence for tax purposes during the tax year.

### Item C

If you have ever completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration Services or have ever completed a Form DS-230 and submitted it to the Department of State, you have applied to become a green card holder (lawful permanent resident) of the United States.

### Item D

If you checked “Yes” for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

### Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
- F-1 Students-academic institutions.
- H-1B Temporary worker with specialty occupation.
- J-1 Exchange visitor.

If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter “VWP” and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter “Not present in U.S.—No U.S. immigration status.”

### Item F

If you ever changed your visa type or U.S. immigration status, check the “Yes” box. For example, you entered the United States in 2017 on an F-1 visa as an academic student. On August 20, 2018, you changed to an H-1B visa as a teacher. You will check the “Yes” box and enter on the dotted line “Changed status from F-1 student to H-1B teacher on August 20, 2018.”

### Item G

Enter the dates you entered and left the United States during 2018 on short business trips or to visit family, go on vacation, or return home briefly.

If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in the United States on December 31, do not enter a final date departed.

### Item H

Review your entry and passport stamps or other records to count the number of days you were actually present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Days of Presence in the United States* in chapter 1 of Pub. 519. If you were not in the United States on any day of the tax year, enter -0-.

### Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

### Item J

If you are claiming exemption from income tax under a U.S. income tax

treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

**Line 1.** If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning 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 that country to properly complete item J. You can download the complete text of most U.S. tax treaties at [IRS.gov](https://www.irs.gov). Enter “tax treaties” in the search box. 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.

**Column (a), Country.** Enter the treaty country that qualifies you for treaty benefits.

**Column (b), Tax treaty article.** Enter the number of the treaty article that exempts the income from U.S. tax.

**Column (c), Number of months claimed in prior tax years.** Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

**Column (d), Amount of exempt income in current tax year.** Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

**Line (e), Total.** Add the amounts in column (d). Enter the total on line 1e and on page 1, line 6. Do not include this amount in the amounts entered on Form 1040NR-EZ, page 1, line 3 or 5.

If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

**Example.** Sara is a citizen of Italy and was a resident there until September 2017, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2017 and plans to continue teaching through May 2019. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2019 and resume her Italian residence. For calendar year 2018, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2018 tax return as shown

in [Example. Item J—Income Exempt From Tax by Treaty](#).

**Line 2.** Check “Yes” if you were subject to tax in a foreign country on any of the income reported on line 1, column (d).

**Line 3.** Check “Yes” if you are claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.



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

**Treaty-based return position disclosure.** If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you generally must report certain information on Form 8833 and attach it to Form 1040NR-EZ.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

**Exceptions.** You do not have to file Form 8833 for any of the following.

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.
2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

**Example. Item J—Income Exempt From Tax by Treaty**

Keep for Your Records 

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
Italy	20	4	\$40,000
<b>(e) Total.</b> Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5 . . . . .			\$40,000

5. The payments or items of income that otherwise are required to be disclosed total no more than \$10,000.

**Reminders**

**Return Checklist**

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

**Did you:**

- Enter your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN.
- Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?
- Enter the correct amount for line 11 (Itemized deductions)?
- Sign and date Form 1040NR-EZ and enter your occupation in the United States?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for [line 25](#), earlier, for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

**Refund Information**

**where's my refund?** To check the status of your refund, go to *Where's My Refund?* at [IRS.gov/Refunds](https://www.irs.gov/Refunds), or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return generally will be available within 4 weeks after you mail your return.



To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return.

- Your SSN or ITIN.
- Your filing status.
- The exact whole dollar amount of your expected refund.

*Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

**Refund of tax withheld on a Form 1042-S.** If you request a refund of tax withheld on a Form 1042-S, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.



*Updates to refund status are made once a day—usually at night.*



If you do not have Internet access and you are in the United States, you can call 1-800-829-1954, 24 hours a day, 7 days a week, for automated refund information.

Our phone and walk-in assistants can research the status of your refund only if it's been more than 6 weeks since you mailed your return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

*Where's My Refund?* does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [IRS.gov/Espanol](https://www.irs.gov/Espanol) and the phone number listed earlier.

## Income Tax Withholding and Estimated Tax Payments for 2019

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2019 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay

estimated tax. In general, you do not have to make estimated tax payments if you expect that your 2019 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2019 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 2019 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

## How Do You Get a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript);
- Use Form 4506-T or 4506T-EZ;
- If you are in the United States, call 1-800-908-9946; or
- If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll free.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

## How Do You Amend Your Tax 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 Form 1040, 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. You may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

Use the [Where's-My-Amended-Return](https://www.irs.gov/Where-My-Amended-Return) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

## Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 153 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instructions. For example, if you are filing a 2015 return in 2019, use the address in [Where To File](https://www.irs.gov/Where-To-File), earlier. However, if you got an IRS notice, mail the return to the address in the notice.

## Interest and Penalties

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 also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. 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, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$210 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 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 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 \$5,000 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. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17\\_IRB/ar13.html](http://IRS.gov/irb/2010-17_IRB/ar13.html).

**Other penalties.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 519 for details on some of these penalties.

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## How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) 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. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

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## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as

your name, social security number (SSN) or individual taxpayer identification number (ITIN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN or ITIN,
- Ensure your employer is protecting your SSN or ITIN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](http://IRS.gov/IdentityTheft) to learn what steps to take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. People who are deaf or hard of hearing, or have a speech disability also can contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay).

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic

legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to [phishing@irs.gov](mailto:phishing@irs.gov). You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 1-800-366-4484. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at [spam@uce.gov](mailto:spam@uce.gov) or report them at [ftc.gov/complaint](http://ftc.gov/complaint). You can contact them at [ftc.gov/idtheft](http://ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338). If you have been a victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit [IRS.gov](http://IRS.gov) and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

**W-2 verification code.** A “verification code” box will appear on Form W-2, but not all W-2s will have the 16-digit code in box 9. Do **not** enter the verification code on your Form 1040NR-EZ.

## Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

**The right to be informed.** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

**The right to quality service.** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

**The right to pay no more than the correct amount of tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

**The right to challenge the IRS's position and be heard.** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

**The right to appeal an IRS decision in an independent forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

**The right to finality.** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

**The right to privacy.** Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

**The right to confidentiality.** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

**The right to retain representation.** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

**The right to a fair and just tax system.** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

### How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

**Tax reform.** Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was approved by Congress in the Tax Cuts and Jobs Act on December 22, 2017. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for

information and updates on how this legislation affects your taxes.

**Preparing and filing your tax return.** Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax preparation.



**Getting answers to your tax law questions.** On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Using direct deposit.** Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either “Get Transcript Online” or “Get Transcript by Mail” to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/OnlineEIN) helps you get an employer identification number.

**Resolving tax-related identity theft issues.**

- The IRS doesn’t initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

**Checking on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.

- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.

- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

**What if I can’t pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to [IRS.gov](https://www.irs.gov) and click on [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.**

Keep in mind, many questions can be resolved on [IRS.gov](https://www.irs.gov) without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue cannot be handled online or by phone. All TACs now provide service by appointment so you will know in advance that you can get the service you need without waiting. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on “Local Offices.”

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/Videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn’t English, we have the following resources available.

Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

### Taxpayer assistance outside the United States.

If you are outside the United States and have tax questions:

- Go to IRS.gov and type “nonresident alien” in the search box, or
- Call 267-941-1000 (English-speaking only). This number is not toll free.

### Death of a Taxpayer

If a taxpayer died before filing a return for 2018, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after the year of death, except for estate tax return purposes.

### Claiming a refund for a deceased taxpayer.

If you are a court-appointed representative, file Form 1040NR-EZ for the decedent and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, see Tax Topic 356 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or Pub. 559, Survivors, Executors, and Administrators.

### How Do You Make a Gift To Reduce Debt Held by the Public?

If you wish to do so, make a check payable to “Bureau of the Fiscal Service.” You can send it to:

Bureau of the Fiscal Service  
Department G, P.O. Box 2188  
Parkersburg, WV 26106-2188  
U.S.A.

Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for [line 25](#), earlier, for details on how to pay any tax you owe.

Go to [TreasuryDirect.gov](https://www.treasurydirect.gov) and click on “How To Make a Contribution to Reduce the Debt” for information on how to make this type of gift online.



*You may be able to deduct this gift on your 2019 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

### Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for the information on this form to carry out U.S. Internal Revenue laws. Sections 6001, 6011, 6012(a), and their regulations require that you give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires you to provide your identifying number. If you do not file a return, do not provide requested information, or provide fraudulent information, you may be subject to penalties and criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay any refund. Interest may also be charged.

This notice applies to all papers you file with us and to any questions we need to ask to complete, correct, or process your return, or to figure and collect your 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 IRS to disclose or give the information to others. 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, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General of the United States to permit review of the IRS. We may disclose this 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. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

**We welcome comments on forms.** If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see [Where To File](#), earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

**Estimates of taxpayer burden.** The table below shows burden estimates as of September 2018 for taxpayers filing a 2018 Form 1040NR-EZ tax return.

## Estimates of Taxpayer Burden

	<b>Average Time Burden (Hours)</b>	<b>Average Cost*</b>
1040NR-EZ	7	\$70

\* Dollars rounded to the nearest \$10.

Reported time and cost burdens are national averages and do not

necessarily reflect a “typical” case. The estimated average time burden for all taxpayers filing a Form 1040NR-EZ is 7 hours, with an average cost of \$70 per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. There may be significant variation in taxpayer activity within this estimate.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns.

Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates above, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

### What can the TAS do for you?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded by the date promised.

### How can you reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

### How else does the TAS help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](#).

TAS also has a website, [Tax Reform Changes](#), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to [TaxChanges.us](#) for more information.

## Low Income Taxpayer Clinics (LITCs)

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find a clinic near you, see the LITC page at [TaxpayerAdvocate.IRS.gov/LITCmap](#) or IRS Pub. 4134, [Low Income Taxpayer Clinic List](#). This publication is also available online at [IRS.gov](#) or by calling the IRS toll-free at 1-800-829-3676.

## **Suggestions for Improving the IRS**

### **Taxpayer Advocacy Panel**

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [ImproveIRS.org](https://www.irs.gov/irso/advocacy) or 888-912-1227 (toll free).

### **The IRS Mission**

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

# 2018 Tax Table

**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 \$2,603. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	2,597	2,597
23,250	23,300	<b>2,603</b>	2,603
23,300	23,350	2,609	2,609
23,350	23,400	2,615	2,615

→ Graphic shows the relevant portion of the Tax Table with the tax amount (\$2,603) circled.

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
0	5	0	0	<b>1,000</b>				<b>2,000</b>			
5	15	1	1								
15	25	2	2								
25	50	4	4								
50	75	6	6								
75	100	9	9								
100	125	11	11	1,000	1,025	101	101	2,000	2,025	201	201
125	150	14	14	1,025	1,050	104	104	2,025	2,050	204	204
150	175	16	16	1,050	1,075	106	106	2,050	2,075	206	206
175	200	19	19	1,075	1,100	109	109	2,075	2,100	209	209
200	225	21	21	1,100	1,125	111	111	2,100	2,125	211	211
225	250	24	24	1,125	1,150	114	114	2,125	2,150	214	214
250	275	26	26	1,150	1,175	116	116	2,150	2,175	216	216
275	300	29	29	1,175	1,200	119	119	2,175	2,200	219	219
300	325	31	31	1,200	1,225	121	121	2,200	2,225	221	221
325	350	34	34	1,225	1,250	124	124	2,225	2,250	224	224
350	375	36	36	1,250	1,275	126	126	2,250	2,275	226	226
375	400	39	39	1,275	1,300	129	129	2,275	2,300	229	229
400	425	41	41	1,300	1,325	131	131	2,300	2,325	231	231
425	450	44	44	1,325	1,350	134	134	2,325	2,350	234	234
450	475	46	46	1,350	1,375	136	136	2,350	2,375	236	236
475	500	49	49	1,375	1,400	139	139	2,375	2,400	239	239
500	525	51	51	1,400	1,425	141	141	2,400	2,425	241	241
525	550	54	54	1,425	1,450	144	144	2,425	2,450	244	244
550	575	56	56	1,450	1,475	146	146	2,450	2,475	246	246
575	600	59	59	1,475	1,500	149	149	2,475	2,500	249	249
600	625	61	61	1,500	1,525	151	151	2,500	2,525	251	251
625	650	64	64	1,525	1,550	154	154	2,525	2,550	254	254
650	675	66	66	1,550	1,575	156	156	2,550	2,575	256	256
675	700	69	69	1,575	1,600	159	159	2,575	2,600	259	259
700	725	71	71	1,600	1,625	161	161	2,600	2,625	261	261
725	750	74	74	1,625	1,650	164	164	2,625	2,650	264	264
750	775	76	76	1,650	1,675	166	166	2,650	2,675	266	266
775	800	79	79	1,675	1,700	169	169	2,675	2,700	269	269
800	825	81	81	1,700	1,725	171	171	2,700	2,725	271	271
825	850	84	84	1,725	1,750	174	174	2,725	2,750	274	274
850	875	86	86	1,750	1,775	176	176	2,750	2,775	276	276
875	900	89	89	1,775	1,800	179	179	2,775	2,800	279	279
900	925	91	91	1,800	1,825	181	181	2,800	2,825	281	281
925	950	94	94	1,825	1,850	184	184	2,825	2,850	284	284
950	975	96	96	1,850	1,875	186	186	2,850	2,875	286	286
975	1,000	99	99	1,875	1,900	189	189	2,875	2,900	289	289
				1,900	1,925	191	191	2,900	2,925	291	291
				1,925	1,950	194	194	2,925	2,950	294	294
				1,950	1,975	196	196	2,950	2,975	296	296
				1,975	2,000	199	199	2,975	3,000	299	299

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>3,000</b>				<b>6,000</b>				<b>9,000</b>			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	903	903
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	908	908
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	913	913
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	918	918
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	923	923
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	928	928
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	933	933
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	938	938
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	943	943
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	948	948
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	953	953
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	959	959
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	965	965
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	971	971
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	977	977
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	983	983
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	989	989
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	995	995
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,001	1,001
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,007	1,007
<b>4,000</b>				<b>7,000</b>				<b>10,000</b>			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,013	1,013
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,019	1,019
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,025	1,025
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,031	1,031
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,037	1,037
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,043	1,043
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,049	1,049
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,055	1,055
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,061	1,061
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,067	1,067
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,073	1,073
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,079	1,079
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,085	1,085
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,091	1,091
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,097	1,097
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,103	1,103
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,109	1,109
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,115	1,115
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,121	1,121
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,127	1,127
<b>5,000</b>				<b>8,000</b>				<b>11,000</b>			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,133	1,133
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,139	1,139
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,145	1,145
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,151	1,151
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,157	1,157
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,163	1,163
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,169	1,169
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,175	1,175
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,181	1,181
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,187	1,187
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,193	1,193
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,199	1,199
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,205	1,205
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,211	1,211
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,217	1,217
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,223	1,223
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,229	1,229
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,235	1,235
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,241	1,241
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,247	1,247

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>12,000</b>				<b>15,000</b>				<b>18,000</b>			
12,000	12,050	1,253	1,253	15,000	15,050	1,613	1,613	18,000	18,050	1,973	1,973
12,050	12,100	1,259	1,259	15,050	15,100	1,619	1,619	18,050	18,100	1,979	1,979
12,100	12,150	1,265	1,265	15,100	15,150	1,625	1,625	18,100	18,150	1,985	1,985
12,150	12,200	1,271	1,271	15,150	15,200	1,631	1,631	18,150	18,200	1,991	1,991
12,200	12,250	1,277	1,277	15,200	15,250	1,637	1,637	18,200	18,250	1,997	1,997
12,250	12,300	1,283	1,283	15,250	15,300	1,643	1,643	18,250	18,300	2,003	2,003
12,300	12,350	1,289	1,289	15,300	15,350	1,649	1,649	18,300	18,350	2,009	2,009
12,350	12,400	1,295	1,295	15,350	15,400	1,655	1,655	18,350	18,400	2,015	2,015
12,400	12,450	1,301	1,301	15,400	15,450	1,661	1,661	18,400	18,450	2,021	2,021
12,450	12,500	1,307	1,307	15,450	15,500	1,667	1,667	18,450	18,500	2,027	2,027
12,500	12,550	1,313	1,313	15,500	15,550	1,673	1,673	18,500	18,550	2,033	2,033
12,550	12,600	1,319	1,319	15,550	15,600	1,679	1,679	18,550	18,600	2,039	2,039
12,600	12,650	1,325	1,325	15,600	15,650	1,685	1,685	18,600	18,650	2,045	2,045
12,650	12,700	1,331	1,331	15,650	15,700	1,691	1,691	18,650	18,700	2,051	2,051
12,700	12,750	1,337	1,337	15,700	15,750	1,697	1,697	18,700	18,750	2,057	2,057
12,750	12,800	1,343	1,343	15,750	15,800	1,703	1,703	18,750	18,800	2,063	2,063
12,800	12,850	1,349	1,349	15,800	15,850	1,709	1,709	18,800	18,850	2,069	2,069
12,850	12,900	1,355	1,355	15,850	15,900	1,715	1,715	18,850	18,900	2,075	2,075
12,900	12,950	1,361	1,361	15,900	15,950	1,721	1,721	18,900	18,950	2,081	2,081
12,950	13,000	1,367	1,367	15,950	16,000	1,727	1,727	18,950	19,000	2,087	2,087
<b>13,000</b>				<b>16,000</b>				<b>19,000</b>			
13,000	13,050	1,373	1,373	16,000	16,050	1,733	1,733	19,000	19,050	2,093	2,093
13,050	13,100	1,379	1,379	16,050	16,100	1,739	1,739	19,050	19,100	2,099	2,099
13,100	13,150	1,385	1,385	16,100	16,150	1,745	1,745	19,100	19,150	2,105	2,105
13,150	13,200	1,391	1,391	16,150	16,200	1,751	1,751	19,150	19,200	2,111	2,111
13,200	13,250	1,397	1,397	16,200	16,250	1,757	1,757	19,200	19,250	2,117	2,117
13,250	13,300	1,403	1,403	16,250	16,300	1,763	1,763	19,250	19,300	2,123	2,123
13,300	13,350	1,409	1,409	16,300	16,350	1,769	1,769	19,300	19,350	2,129	2,129
13,350	13,400	1,415	1,415	16,350	16,400	1,775	1,775	19,350	19,400	2,135	2,135
13,400	13,450	1,421	1,421	16,400	16,450	1,781	1,781	19,400	19,450	2,141	2,141
13,450	13,500	1,427	1,427	16,450	16,500	1,787	1,787	19,450	19,500	2,147	2,147
13,500	13,550	1,433	1,433	16,500	16,550	1,793	1,793	19,500	19,550	2,153	2,153
13,550	13,600	1,439	1,439	16,550	16,600	1,799	1,799	19,550	19,600	2,159	2,159
13,600	13,650	1,445	1,445	16,600	16,650	1,805	1,805	19,600	19,650	2,165	2,165
13,650	13,700	1,451	1,451	16,650	16,700	1,811	1,811	19,650	19,700	2,171	2,171
13,700	13,750	1,457	1,457	16,700	16,750	1,817	1,817	19,700	19,750	2,177	2,177
13,750	13,800	1,463	1,463	16,750	16,800	1,823	1,823	19,750	19,800	2,183	2,183
13,800	13,850	1,469	1,469	16,800	16,850	1,829	1,829	19,800	19,850	2,189	2,189
13,850	13,900	1,475	1,475	16,850	16,900	1,835	1,835	19,850	19,900	2,195	2,195
13,900	13,950	1,481	1,481	16,900	16,950	1,841	1,841	19,900	19,950	2,201	2,201
13,950	14,000	1,487	1,487	16,950	17,000	1,847	1,847	19,950	20,000	2,207	2,207
<b>14,000</b>				<b>17,000</b>				<b>20,000</b>			
14,000	14,050	1,493	1,493	17,000	17,050	1,853	1,853	20,000	20,050	2,213	2,213
14,050	14,100	1,499	1,499	17,050	17,100	1,859	1,859	20,050	20,100	2,219	2,219
14,100	14,150	1,505	1,505	17,100	17,150	1,865	1,865	20,100	20,150	2,225	2,225
14,150	14,200	1,511	1,511	17,150	17,200	1,871	1,871	20,150	20,200	2,231	2,231
14,200	14,250	1,517	1,517	17,200	17,250	1,877	1,877	20,200	20,250	2,237	2,237
14,250	14,300	1,523	1,523	17,250	17,300	1,883	1,883	20,250	20,300	2,243	2,243
14,300	14,350	1,529	1,529	17,300	17,350	1,889	1,889	20,300	20,350	2,249	2,249
14,350	14,400	1,535	1,535	17,350	17,400	1,895	1,895	20,350	20,400	2,255	2,255
14,400	14,450	1,541	1,541	17,400	17,450	1,901	1,901	20,400	20,450	2,261	2,261
14,450	14,500	1,547	1,547	17,450	17,500	1,907	1,907	20,450	20,500	2,267	2,267
14,500	14,550	1,553	1,553	17,500	17,550	1,913	1,913	20,500	20,550	2,273	2,273
14,550	14,600	1,559	1,559	17,550	17,600	1,919	1,919	20,550	20,600	2,279	2,279
14,600	14,650	1,565	1,565	17,600	17,650	1,925	1,925	20,600	20,650	2,285	2,285
14,650	14,700	1,571	1,571	17,650	17,700	1,931	1,931	20,650	20,700	2,291	2,291
14,700	14,750	1,577	1,577	17,700	17,750	1,937	1,937	20,700	20,750	2,297	2,297
14,750	14,800	1,583	1,583	17,750	17,800	1,943	1,943	20,750	20,800	2,303	2,303
14,800	14,850	1,589	1,589	17,800	17,850	1,949	1,949	20,800	20,850	2,309	2,309
14,850	14,900	1,595	1,595	17,850	17,900	1,955	1,955	20,850	20,900	2,315	2,315
14,900	14,950	1,601	1,601	17,900	17,950	1,961	1,961	20,900	20,950	2,321	2,321
14,950	15,000	1,607	1,607	17,950	18,000	1,967	1,967	20,950	21,000	2,327	2,327

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>21,000</b>				<b>24,000</b>				<b>27,000</b>			
21,000	21,050	2,333	2,333	24,000	24,050	2,693	2,693	27,000	27,050	3,053	3,053
21,050	21,100	2,339	2,339	24,050	24,100	2,699	2,699	27,050	27,100	3,059	3,059
21,100	21,150	2,345	2,345	24,100	24,150	2,705	2,705	27,100	27,150	3,065	3,065
21,150	21,200	2,351	2,351	24,150	24,200	2,711	2,711	27,150	27,200	3,071	3,071
21,200	21,250	2,357	2,357	24,200	24,250	2,717	2,717	27,200	27,250	3,077	3,077
21,250	21,300	2,363	2,363	24,250	24,300	2,723	2,723	27,250	27,300	3,083	3,083
21,300	21,350	2,369	2,369	24,300	24,350	2,729	2,729	27,300	27,350	3,089	3,089
21,350	21,400	2,375	2,375	24,350	24,400	2,735	2,735	27,350	27,400	3,095	3,095
21,400	21,450	2,381	2,381	24,400	24,450	2,741	2,741	27,400	27,450	3,101	3,101
21,450	21,500	2,387	2,387	24,450	24,500	2,747	2,747	27,450	27,500	3,107	3,107
21,500	21,550	2,393	2,393	24,500	24,550	2,753	2,753	27,500	27,550	3,113	3,113
21,550	21,600	2,399	2,399	24,550	24,600	2,759	2,759	27,550	27,600	3,119	3,119
21,600	21,650	2,405	2,405	24,600	24,650	2,765	2,765	27,600	27,650	3,125	3,125
21,650	21,700	2,411	2,411	24,650	24,700	2,771	2,771	27,650	27,700	3,131	3,131
21,700	21,750	2,417	2,417	24,700	24,750	2,777	2,777	27,700	27,750	3,137	3,137
21,750	21,800	2,423	2,423	24,750	24,800	2,783	2,783	27,750	27,800	3,143	3,143
21,800	21,850	2,429	2,429	24,800	24,850	2,789	2,789	27,800	27,850	3,149	3,149
21,850	21,900	2,435	2,435	24,850	24,900	2,795	2,795	27,850	27,900	3,155	3,155
21,900	21,950	2,441	2,441	24,900	24,950	2,801	2,801	27,900	27,950	3,161	3,161
21,950	22,000	2,447	2,447	24,950	25,000	2,807	2,807	27,950	28,000	3,167	3,167
<b>22,000</b>				<b>25,000</b>				<b>28,000</b>			
22,000	22,050	2,453	2,453	25,000	25,050	2,813	2,813	28,000	28,050	3,173	3,173
22,050	22,100	2,459	2,459	25,050	25,100	2,819	2,819	28,050	28,100	3,179	3,179
22,100	22,150	2,465	2,465	25,100	25,150	2,825	2,825	28,100	28,150	3,185	3,185
22,150	22,200	2,471	2,471	25,150	25,200	2,831	2,831	28,150	28,200	3,191	3,191
22,200	22,250	2,477	2,477	25,200	25,250	2,837	2,837	28,200	28,250	3,197	3,197
22,250	22,300	2,483	2,483	25,250	25,300	2,843	2,843	28,250	28,300	3,203	3,203
22,300	22,350	2,489	2,489	25,300	25,350	2,849	2,849	28,300	28,350	3,209	3,209
22,350	22,400	2,495	2,495	25,350	25,400	2,855	2,855	28,350	28,400	3,215	3,215
22,400	22,450	2,501	2,501	25,400	25,450	2,861	2,861	28,400	28,450	3,221	3,221
22,450	22,500	2,507	2,507	25,450	25,500	2,867	2,867	28,450	28,500	3,227	3,227
22,500	22,550	2,513	2,513	25,500	25,550	2,873	2,873	28,500	28,550	3,233	3,233
22,550	22,600	2,519	2,519	25,550	25,600	2,879	2,879	28,550	28,600	3,239	3,239
22,600	22,650	2,525	2,525	25,600	25,650	2,885	2,885	28,600	28,650	3,245	3,245
22,650	22,700	2,531	2,531	25,650	25,700	2,891	2,891	28,650	28,700	3,251	3,251
22,700	22,750	2,537	2,537	25,700	25,750	2,897	2,897	28,700	28,750	3,257	3,257
22,750	22,800	2,543	2,543	25,750	25,800	2,903	2,903	28,750	28,800	3,263	3,263
22,800	22,850	2,549	2,549	25,800	25,850	2,909	2,909	28,800	28,850	3,269	3,269
22,850	22,900	2,555	2,555	25,850	25,900	2,915	2,915	28,850	28,900	3,275	3,275
22,900	22,950	2,561	2,561	25,900	25,950	2,921	2,921	28,900	28,950	3,281	3,281
22,950	23,000	2,567	2,567	25,950	26,000	2,927	2,927	28,950	29,000	3,287	3,287
<b>23,000</b>				<b>26,000</b>				<b>29,000</b>			
23,000	23,050	2,573	2,573	26,000	26,050	2,933	2,933	29,000	29,050	3,293	3,293
23,050	23,100	2,579	2,579	26,050	26,100	2,939	2,939	29,050	29,100	3,299	3,299
23,100	23,150	2,585	2,585	26,100	26,150	2,945	2,945	29,100	29,150	3,305	3,305
23,150	23,200	2,591	2,591	26,150	26,200	2,951	2,951	29,150	29,200	3,311	3,311
23,200	23,250	2,597	2,597	26,200	26,250	2,957	2,957	29,200	29,250	3,317	3,317
23,250	23,300	2,603	2,603	26,250	26,300	2,963	2,963	29,250	29,300	3,323	3,323
23,300	23,350	2,609	2,609	26,300	26,350	2,969	2,969	29,300	29,350	3,329	3,329
23,350	23,400	2,615	2,615	26,350	26,400	2,975	2,975	29,350	29,400	3,335	3,335
23,400	23,450	2,621	2,621	26,400	26,450	2,981	2,981	29,400	29,450	3,341	3,341
23,450	23,500	2,627	2,627	26,450	26,500	2,987	2,987	29,450	29,500	3,347	3,347
23,500	23,550	2,633	2,633	26,500	26,550	2,993	2,993	29,500	29,550	3,353	3,353
23,550	23,600	2,639	2,639	26,550	26,600	2,999	2,999	29,550	29,600	3,359	3,359
23,600	23,650	2,645	2,645	26,600	26,650	3,005	3,005	29,600	29,650	3,365	3,365
23,650	23,700	2,651	2,651	26,650	26,700	3,011	3,011	29,650	29,700	3,371	3,371
23,700	23,750	2,657	2,657	26,700	26,750	3,017	3,017	29,700	29,750	3,377	3,377
23,750	23,800	2,663	2,663	26,750	26,800	3,023	3,023	29,750	29,800	3,383	3,383
23,800	23,850	2,669	2,669	26,800	26,850	3,029	3,029	29,800	29,850	3,389	3,389
23,850	23,900	2,675	2,675	26,850	26,900	3,035	3,035	29,850	29,900	3,395	3,395
23,900	23,950	2,681	2,681	26,900	26,950	3,041	3,041	29,900	29,950	3,401	3,401
23,950	24,000	2,687	2,687	26,950	27,000	3,047	3,047	29,950	30,000	3,407	3,407

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>30,000</b>				<b>33,000</b>				<b>36,000</b>			
30,000	30,050	3,413	3,413	33,000	33,050	3,773	3,773	36,000	36,050	4,133	4,133
30,050	30,100	3,419	3,419	33,050	33,100	3,779	3,779	36,050	36,100	4,139	4,139
30,100	30,150	3,425	3,425	33,100	33,150	3,785	3,785	36,100	36,150	4,145	4,145
30,150	30,200	3,431	3,431	33,150	33,200	3,791	3,791	36,150	36,200	4,151	4,151
30,200	30,250	3,437	3,437	33,200	33,250	3,797	3,797	36,200	36,250	4,157	4,157
30,250	30,300	3,443	3,443	33,250	33,300	3,803	3,803	36,250	36,300	4,163	4,163
30,300	30,350	3,449	3,449	33,300	33,350	3,809	3,809	36,300	36,350	4,169	4,169
30,350	30,400	3,455	3,455	33,350	33,400	3,815	3,815	36,350	36,400	4,175	4,175
30,400	30,450	3,461	3,461	33,400	33,450	3,821	3,821	36,400	36,450	4,181	4,181
30,450	30,500	3,467	3,467	33,450	33,500	3,827	3,827	36,450	36,500	4,187	4,187
30,500	30,550	3,473	3,473	33,500	33,550	3,833	3,833	36,500	36,550	4,193	4,193
30,550	30,600	3,479	3,479	33,550	33,600	3,839	3,839	36,550	36,600	4,199	4,199
30,600	30,650	3,485	3,485	33,600	33,650	3,845	3,845	36,600	36,650	4,205	4,205
30,650	30,700	3,491	3,491	33,650	33,700	3,851	3,851	36,650	36,700	4,211	4,211
30,700	30,750	3,497	3,497	33,700	33,750	3,857	3,857	36,700	36,750	4,217	4,217
30,750	30,800	3,503	3,503	33,750	33,800	3,863	3,863	36,750	36,800	4,223	4,223
30,800	30,850	3,509	3,509	33,800	33,850	3,869	3,869	36,800	36,850	4,229	4,229
30,850	30,900	3,515	3,515	33,850	33,900	3,875	3,875	36,850	36,900	4,235	4,235
30,900	30,950	3,521	3,521	33,900	33,950	3,881	3,881	36,900	36,950	4,241	4,241
30,950	31,000	3,527	3,527	33,950	34,000	3,887	3,887	36,950	37,000	4,247	4,247
<b>31,000</b>				<b>34,000</b>				<b>37,000</b>			
31,000	31,050	3,533	3,533	34,000	34,050	3,893	3,893	37,000	37,050	4,253	4,253
31,050	31,100	3,539	3,539	34,050	34,100	3,899	3,899	37,050	37,100	4,259	4,259
31,100	31,150	3,545	3,545	34,100	34,150	3,905	3,905	37,100	37,150	4,265	4,265
31,150	31,200	3,551	3,551	34,150	34,200	3,911	3,911	37,150	37,200	4,271	4,271
31,200	31,250	3,557	3,557	34,200	34,250	3,917	3,917	37,200	37,250	4,277	4,277
31,250	31,300	3,563	3,563	34,250	34,300	3,923	3,923	37,250	37,300	4,283	4,283
31,300	31,350	3,569	3,569	34,300	34,350	3,929	3,929	37,300	37,350	4,289	4,289
31,350	31,400	3,575	3,575	34,350	34,400	3,935	3,935	37,350	37,400	4,295	4,295
31,400	31,450	3,581	3,581	34,400	34,450	3,941	3,941	37,400	37,450	4,301	4,301
31,450	31,500	3,587	3,587	34,450	34,500	3,947	3,947	37,450	37,500	4,307	4,307
31,500	31,550	3,593	3,593	34,500	34,550	3,953	3,953	37,500	37,550	4,313	4,313
31,550	31,600	3,599	3,599	34,550	34,600	3,959	3,959	37,550	37,600	4,319	4,319
31,600	31,650	3,605	3,605	34,600	34,650	3,965	3,965	37,600	37,650	4,325	4,325
31,650	31,700	3,611	3,611	34,650	34,700	3,971	3,971	37,650	37,700	4,331	4,331
31,700	31,750	3,617	3,617	34,700	34,750	3,977	3,977	37,700	37,750	4,337	4,337
31,750	31,800	3,623	3,623	34,750	34,800	3,983	3,983	37,750	37,800	4,343	4,343
31,800	31,850	3,629	3,629	34,800	34,850	3,989	3,989	37,800	37,850	4,349	4,349
31,850	31,900	3,635	3,635	34,850	34,900	3,995	3,995	37,850	37,900	4,355	4,355
31,900	31,950	3,641	3,641	34,900	34,950	4,001	4,001	37,900	37,950	4,361	4,361
31,950	32,000	3,647	3,647	34,950	35,000	4,007	4,007	37,950	38,000	4,367	4,367
<b>32,000</b>				<b>35,000</b>				<b>38,000</b>			
32,000	32,050	3,653	3,653	35,000	35,050	4,013	4,013	38,000	38,050	4,373	4,373
32,050	32,100	3,659	3,659	35,050	35,100	4,019	4,019	38,050	38,100	4,379	4,379
32,100	32,150	3,665	3,665	35,100	35,150	4,025	4,025	38,100	38,150	4,385	4,385
32,150	32,200	3,671	3,671	35,150	35,200	4,031	4,031	38,150	38,200	4,391	4,391
32,200	32,250	3,677	3,677	35,200	35,250	4,037	4,037	38,200	38,250	4,397	4,397
32,250	32,300	3,683	3,683	35,250	35,300	4,043	4,043	38,250	38,300	4,403	4,403
32,300	32,350	3,689	3,689	35,300	35,350	4,049	4,049	38,300	38,350	4,409	4,409
32,350	32,400	3,695	3,695	35,350	35,400	4,055	4,055	38,350	38,400	4,415	4,415
32,400	32,450	3,701	3,701	35,400	35,450	4,061	4,061	38,400	38,450	4,421	4,421
32,450	32,500	3,707	3,707	35,450	35,500	4,067	4,067	38,450	38,500	4,427	4,427
32,500	32,550	3,713	3,713	35,500	35,550	4,073	4,073	38,500	38,550	4,433	4,433
32,550	32,600	3,719	3,719	35,550	35,600	4,079	4,079	38,550	38,600	4,439	4,439
32,600	32,650	3,725	3,725	35,600	35,650	4,085	4,085	38,600	38,650	4,445	4,445
32,650	32,700	3,731	3,731	35,650	35,700	4,091	4,091	38,650	38,700	4,451	4,451
32,700	32,750	3,737	3,737	35,700	35,750	4,097	4,097	38,700	38,750	4,457	4,457
32,750	32,800	3,743	3,743	35,750	35,800	4,103	4,103	38,750	38,800	4,463	4,463
32,800	32,850	3,749	3,749	35,800	35,850	4,109	4,109	38,800	38,850	4,469	4,469
32,850	32,900	3,755	3,755	35,850	35,900	4,115	4,115	38,850	38,900	4,475	4,475
32,900	32,950	3,761	3,761	35,900	35,950	4,121	4,121	38,900	38,950	4,481	4,481
32,950	33,000	3,767	3,767	35,950	36,000	4,127	4,127	38,950	39,000	4,487	4,487

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>39,000</b>				<b>42,000</b>				<b>45,000</b>			
39,000	39,050	4,525	4,525	42,000	42,050	5,185	5,185	45,000	45,050	5,845	5,845
39,050	39,100	4,536	4,536	42,050	42,100	5,196	5,196	45,050	45,100	5,856	5,856
39,100	39,150	4,547	4,547	42,100	42,150	5,207	5,207	45,100	45,150	5,867	5,867
39,150	39,200	4,558	4,558	42,150	42,200	5,218	5,218	45,150	45,200	5,878	5,878
39,200	39,250	4,569	4,569	42,200	42,250	5,229	5,229	45,200	45,250	5,889	5,889
39,250	39,300	4,580	4,580	42,250	42,300	5,240	5,240	45,250	45,300	5,900	5,900
39,300	39,350	4,591	4,591	42,300	42,350	5,251	5,251	45,300	45,350	5,911	5,911
39,350	39,400	4,602	4,602	42,350	42,400	5,262	5,262	45,350	45,400	5,922	5,922
39,400	39,450	4,613	4,613	42,400	42,450	5,273	5,273	45,400	45,450	5,933	5,933
39,450	39,500	4,624	4,624	42,450	42,500	5,284	5,284	45,450	45,500	5,944	5,944
39,500	39,550	4,635	4,635	42,500	42,550	5,295	5,295	45,500	45,550	5,955	5,955
39,550	39,600	4,646	4,646	42,550	42,600	5,306	5,306	45,550	45,600	5,966	5,966
39,600	39,650	4,657	4,657	42,600	42,650	5,317	5,317	45,600	45,650	5,977	5,977
39,650	39,700	4,668	4,668	42,650	42,700	5,328	5,328	45,650	45,700	5,988	5,988
39,700	39,750	4,679	4,679	42,700	42,750	5,339	5,339	45,700	45,750	5,999	5,999
39,750	39,800	4,690	4,690	42,750	42,800	5,350	5,350	45,750	45,800	6,010	6,010
39,800	39,850	4,701	4,701	42,800	42,850	5,361	5,361	45,800	45,850	6,021	6,021
39,850	39,900	4,712	4,712	42,850	42,900	5,372	5,372	45,850	45,900	6,032	6,032
39,900	39,950	4,723	4,723	42,900	42,950	5,383	5,383	45,900	45,950	6,043	6,043
39,950	40,000	4,734	4,734	42,950	43,000	5,394	5,394	45,950	46,000	6,054	6,054
<b>40,000</b>				<b>43,000</b>				<b>46,000</b>			
40,000	40,050	4,745	4,745	43,000	43,050	5,405	5,405	46,000	46,050	6,065	6,065
40,050	40,100	4,756	4,756	43,050	43,100	5,416	5,416	46,050	46,100	6,076	6,076
40,100	40,150	4,767	4,767	43,100	43,150	5,427	5,427	46,100	46,150	6,087	6,087
40,150	40,200	4,778	4,778	43,150	43,200	5,438	5,438	46,150	46,200	6,098	6,098
40,200	40,250	4,789	4,789	43,200	43,250	5,449	5,449	46,200	46,250	6,109	6,109
40,250	40,300	4,800	4,800	43,250	43,300	5,460	5,460	46,250	46,300	6,120	6,120
40,300	40,350	4,811	4,811	43,300	43,350	5,471	5,471	46,300	46,350	6,131	6,131
40,350	40,400	4,822	4,822	43,350	43,400	5,482	5,482	46,350	46,400	6,142	6,142
40,400	40,450	4,833	4,833	43,400	43,450	5,493	5,493	46,400	46,450	6,153	6,153
40,450	40,500	4,844	4,844	43,450	43,500	5,504	5,504	46,450	46,500	6,164	6,164
40,500	40,550	4,855	4,855	43,500	43,550	5,515	5,515	46,500	46,550	6,175	6,175
40,550	40,600	4,866	4,866	43,550	43,600	5,526	5,526	46,550	46,600	6,186	6,186
40,600	40,650	4,877	4,877	43,600	43,650	5,537	5,537	46,600	46,650	6,197	6,197
40,650	40,700	4,888	4,888	43,650	43,700	5,548	5,548	46,650	46,700	6,208	6,208
40,700	40,750	4,899	4,899	43,700	43,750	5,559	5,559	46,700	46,750	6,219	6,219
40,750	40,800	4,910	4,910	43,750	43,800	5,570	5,570	46,750	46,800	6,230	6,230
40,800	40,850	4,921	4,921	43,800	43,850	5,581	5,581	46,800	46,850	6,241	6,241
40,850	40,900	4,932	4,932	43,850	43,900	5,592	5,592	46,850	46,900	6,252	6,252
40,900	40,950	4,943	4,943	43,900	43,950	5,603	5,603	46,900	46,950	6,263	6,263
40,950	41,000	4,954	4,954	43,950	44,000	5,614	5,614	46,950	47,000	6,274	6,274
<b>41,000</b>				<b>44,000</b>				<b>47,000</b>			
41,000	41,050	4,965	4,965	44,000	44,050	5,625	5,625	47,000	47,050	6,285	6,285
41,050	41,100	4,976	4,976	44,050	44,100	5,636	5,636	47,050	47,100	6,296	6,296
41,100	41,150	4,987	4,987	44,100	44,150	5,647	5,647	47,100	47,150	6,307	6,307
41,150	41,200	4,998	4,998	44,150	44,200	5,658	5,658	47,150	47,200	6,318	6,318
41,200	41,250	5,009	5,009	44,200	44,250	5,669	5,669	47,200	47,250	6,329	6,329
41,250	41,300	5,020	5,020	44,250	44,300	5,680	5,680	47,250	47,300	6,340	6,340
41,300	41,350	5,031	5,031	44,300	44,350	5,691	5,691	47,300	47,350	6,351	6,351
41,350	41,400	5,042	5,042	44,350	44,400	5,702	5,702	47,350	47,400	6,362	6,362
41,400	41,450	5,053	5,053	44,400	44,450	5,713	5,713	47,400	47,450	6,373	6,373
41,450	41,500	5,064	5,064	44,450	44,500	5,724	5,724	47,450	47,500	6,384	6,384
41,500	41,550	5,075	5,075	44,500	44,550	5,735	5,735	47,500	47,550	6,395	6,395
41,550	41,600	5,086	5,086	44,550	44,600	5,746	5,746	47,550	47,600	6,406	6,406
41,600	41,650	5,097	5,097	44,600	44,650	5,757	5,757	47,600	47,650	6,417	6,417
41,650	41,700	5,108	5,108	44,650	44,700	5,768	5,768	47,650	47,700	6,428	6,428
41,700	41,750	5,119	5,119	44,700	44,750	5,779	5,779	47,700	47,750	6,439	6,439
41,750	41,800	5,130	5,130	44,750	44,800	5,790	5,790	47,750	47,800	6,450	6,450
41,800	41,850	5,141	5,141	44,800	44,850	5,801	5,801	47,800	47,850	6,461	6,461
41,850	41,900	5,152	5,152	44,850	44,900	5,812	5,812	47,850	47,900	6,472	6,472
41,900	41,950	5,163	5,163	44,900	44,950	5,823	5,823	47,900	47,950	6,483	6,483
41,950	42,000	5,174	5,174	44,950	45,000	5,834	5,834	47,950	48,000	6,494	6,494

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>48,000</b>				<b>51,000</b>				<b>54,000</b>			
48,000	48,050	6,505	6,505	51,000	51,050	7,165	7,165	54,000	54,050	7,825	7,825
48,050	48,100	6,516	6,516	51,050	51,100	7,176	7,176	54,050	54,100	7,836	7,836
48,100	48,150	6,527	6,527	51,100	51,150	7,187	7,187	54,100	54,150	7,847	7,847
48,150	48,200	6,538	6,538	51,150	51,200	7,198	7,198	54,150	54,200	7,858	7,858
48,200	48,250	6,549	6,549	51,200	51,250	7,209	7,209	54,200	54,250	7,869	7,869
48,250	48,300	6,560	6,560	51,250	51,300	7,220	7,220	54,250	54,300	7,880	7,880
48,300	48,350	6,571	6,571	51,300	51,350	7,231	7,231	54,300	54,350	7,891	7,891
48,350	48,400	6,582	6,582	51,350	51,400	7,242	7,242	54,350	54,400	7,902	7,902
48,400	48,450	6,593	6,593	51,400	51,450	7,253	7,253	54,400	54,450	7,913	7,913
48,450	48,500	6,604	6,604	51,450	51,500	7,264	7,264	54,450	54,500	7,924	7,924
48,500	48,550	6,615	6,615	51,500	51,550	7,275	7,275	54,500	54,550	7,935	7,935
48,550	48,600	6,626	6,626	51,550	51,600	7,286	7,286	54,550	54,600	7,946	7,946
48,600	48,650	6,637	6,637	51,600	51,650	7,297	7,297	54,600	54,650	7,957	7,957
48,650	48,700	6,648	6,648	51,650	51,700	7,308	7,308	54,650	54,700	7,968	7,968
48,700	48,750	6,659	6,659	51,700	51,750	7,319	7,319	54,700	54,750	7,979	7,979
48,750	48,800	6,670	6,670	51,750	51,800	7,330	7,330	54,750	54,800	7,990	7,990
48,800	48,850	6,681	6,681	51,800	51,850	7,341	7,341	54,800	54,850	8,001	8,001
48,850	48,900	6,692	6,692	51,850	51,900	7,352	7,352	54,850	54,900	8,012	8,012
48,900	48,950	6,703	6,703	51,900	51,950	7,363	7,363	54,900	54,950	8,023	8,023
48,950	49,000	6,714	6,714	51,950	52,000	7,374	7,374	54,950	55,000	8,034	8,034
<b>49,000</b>				<b>52,000</b>				<b>55,000</b>			
49,000	49,050	6,725	6,725	52,000	52,050	7,385	7,385	55,000	55,050	8,045	8,045
49,050	49,100	6,736	6,736	52,050	52,100	7,396	7,396	55,050	55,100	8,056	8,056
49,100	49,150	6,747	6,747	52,100	52,150	7,407	7,407	55,100	55,150	8,067	8,067
49,150	49,200	6,758	6,758	52,150	52,200	7,418	7,418	55,150	55,200	8,078	8,078
49,200	49,250	6,769	6,769	52,200	52,250	7,429	7,429	55,200	55,250	8,089	8,089
49,250	49,300	6,780	6,780	52,250	52,300	7,440	7,440	55,250	55,300	8,100	8,100
49,300	49,350	6,791	6,791	52,300	52,350	7,451	7,451	55,300	55,350	8,111	8,111
49,350	49,400	6,802	6,802	52,350	52,400	7,462	7,462	55,350	55,400	8,122	8,122
49,400	49,450	6,813	6,813	52,400	52,450	7,473	7,473	55,400	55,450	8,133	8,133
49,450	49,500	6,824	6,824	52,450	52,500	7,484	7,484	55,450	55,500	8,144	8,144
49,500	49,550	6,835	6,835	52,500	52,550	7,495	7,495	55,500	55,550	8,155	8,155
49,550	49,600	6,846	6,846	52,550	52,600	7,506	7,506	55,550	55,600	8,166	8,166
49,600	49,650	6,857	6,857	52,600	52,650	7,517	7,517	55,600	55,650	8,177	8,177
49,650	49,700	6,868	6,868	52,650	52,700	7,528	7,528	55,650	55,700	8,188	8,188
49,700	49,750	6,879	6,879	52,700	52,750	7,539	7,539	55,700	55,750	8,199	8,199
49,750	49,800	6,890	6,890	52,750	52,800	7,550	7,550	55,750	55,800	8,210	8,210
49,800	49,850	6,901	6,901	52,800	52,850	7,561	7,561	55,800	55,850	8,221	8,221
49,850	49,900	6,912	6,912	52,850	52,900	7,572	7,572	55,850	55,900	8,232	8,232
49,900	49,950	6,923	6,923	52,900	52,950	7,583	7,583	55,900	55,950	8,243	8,243
49,950	50,000	6,934	6,934	52,950	53,000	7,594	7,594	55,950	56,000	8,254	8,254
<b>50,000</b>				<b>53,000</b>				<b>56,000</b>			
50,000	50,050	6,945	6,945	53,000	53,050	7,605	7,605	56,000	56,050	8,265	8,265
50,050	50,100	6,956	6,956	53,050	53,100	7,616	7,616	56,050	56,100	8,276	8,276
50,100	50,150	6,967	6,967	53,100	53,150	7,627	7,627	56,100	56,150	8,287	8,287
50,150	50,200	6,978	6,978	53,150	53,200	7,638	7,638	56,150	56,200	8,298	8,298
50,200	50,250	6,989	6,989	53,200	53,250	7,649	7,649	56,200	56,250	8,309	8,309
50,250	50,300	7,000	7,000	53,250	53,300	7,660	7,660	56,250	56,300	8,320	8,320
50,300	50,350	7,011	7,011	53,300	53,350	7,671	7,671	56,300	56,350	8,331	8,331
50,350	50,400	7,022	7,022	53,350	53,400	7,682	7,682	56,350	56,400	8,342	8,342
50,400	50,450	7,033	7,033	53,400	53,450	7,693	7,693	56,400	56,450	8,353	8,353
50,450	50,500	7,044	7,044	53,450	53,500	7,704	7,704	56,450	56,500	8,364	8,364
50,500	50,550	7,055	7,055	53,500	53,550	7,715	7,715	56,500	56,550	8,375	8,375
50,550	50,600	7,066	7,066	53,550	53,600	7,726	7,726	56,550	56,600	8,386	8,386
50,600	50,650	7,077	7,077	53,600	53,650	7,737	7,737	56,600	56,650	8,397	8,397
50,650	50,700	7,088	7,088	53,650	53,700	7,748	7,748	56,650	56,700	8,408	8,408
50,700	50,750	7,099	7,099	53,700	53,750	7,759	7,759	56,700	56,750	8,419	8,419
50,750	50,800	7,110	7,110	53,750	53,800	7,770	7,770	56,750	56,800	8,430	8,430
50,800	50,850	7,121	7,121	53,800	53,850	7,781	7,781	56,800	56,850	8,441	8,441
50,850	50,900	7,132	7,132	53,850	53,900	7,792	7,792	56,850	56,900	8,452	8,452
50,900	50,950	7,143	7,143	53,900	53,950	7,803	7,803	56,900	56,950	8,463	8,463
50,950	51,000	7,154	7,154	53,950	54,000	7,814	7,814	56,950	57,000	8,474	8,474

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>57,000</b>				<b>60,000</b>				<b>63,000</b>			
57,000	57,050	8,485	8,485	60,000	60,050	9,145	9,145	63,000	63,050	9,805	9,805
57,050	57,100	8,496	8,496	60,050	60,100	9,156	9,156	63,050	63,100	9,816	9,816
57,100	57,150	8,507	8,507	60,100	60,150	9,167	9,167	63,100	63,150	9,827	9,827
57,150	57,200	8,518	8,518	60,150	60,200	9,178	9,178	63,150	63,200	9,838	9,838
57,200	57,250	8,529	8,529	60,200	60,250	9,189	9,189	63,200	63,250	9,849	9,849
57,250	57,300	8,540	8,540	60,250	60,300	9,200	9,200	63,250	63,300	9,860	9,860
57,300	57,350	8,551	8,551	60,300	60,350	9,211	9,211	63,300	63,350	9,871	9,871
57,350	57,400	8,562	8,562	60,350	60,400	9,222	9,222	63,350	63,400	9,882	9,882
57,400	57,450	8,573	8,573	60,400	60,450	9,233	9,233	63,400	63,450	9,893	9,893
57,450	57,500	8,584	8,584	60,450	60,500	9,244	9,244	63,450	63,500	9,904	9,904
57,500	57,550	8,595	8,595	60,500	60,550	9,255	9,255	63,500	63,550	9,915	9,915
57,550	57,600	8,606	8,606	60,550	60,600	9,266	9,266	63,550	63,600	9,926	9,926
57,600	57,650	8,617	8,617	60,600	60,650	9,277	9,277	63,600	63,650	9,937	9,937
57,650	57,700	8,628	8,628	60,650	60,700	9,288	9,288	63,650	63,700	9,948	9,948
57,700	57,750	8,639	8,639	60,700	60,750	9,299	9,299	63,700	63,750	9,959	9,959
57,750	57,800	8,650	8,650	60,750	60,800	9,310	9,310	63,750	63,800	9,970	9,970
57,800	57,850	8,661	8,661	60,800	60,850	9,321	9,321	63,800	63,850	9,981	9,981
57,850	57,900	8,672	8,672	60,850	60,900	9,332	9,332	63,850	63,900	9,992	9,992
57,900	57,950	8,683	8,683	60,900	60,950	9,343	9,343	63,900	63,950	10,003	10,003
57,950	58,000	8,694	8,694	60,950	61,000	9,354	9,354	63,950	64,000	10,014	10,014
<b>58,000</b>				<b>61,000</b>				<b>64,000</b>			
58,000	58,050	8,705	8,705	61,000	61,050	9,365	9,365	64,000	64,050	10,025	10,025
58,050	58,100	8,716	8,716	61,050	61,100	9,376	9,376	64,050	64,100	10,036	10,036
58,100	58,150	8,727	8,727	61,100	61,150	9,387	9,387	64,100	64,150	10,047	10,047
58,150	58,200	8,738	8,738	61,150	61,200	9,398	9,398	64,150	64,200	10,058	10,058
58,200	58,250	8,749	8,749	61,200	61,250	9,409	9,409	64,200	64,250	10,069	10,069
58,250	58,300	8,760	8,760	61,250	61,300	9,420	9,420	64,250	64,300	10,080	10,080
58,300	58,350	8,771	8,771	61,300	61,350	9,431	9,431	64,300	64,350	10,091	10,091
58,350	58,400	8,782	8,782	61,350	61,400	9,442	9,442	64,350	64,400	10,102	10,102
58,400	58,450	8,793	8,793	61,400	61,450	9,453	9,453	64,400	64,450	10,113	10,113
58,450	58,500	8,804	8,804	61,450	61,500	9,464	9,464	64,450	64,500	10,124	10,124
58,500	58,550	8,815	8,815	61,500	61,550	9,475	9,475	64,500	64,550	10,135	10,135
58,550	58,600	8,826	8,826	61,550	61,600	9,486	9,486	64,550	64,600	10,146	10,146
58,600	58,650	8,837	8,837	61,600	61,650	9,497	9,497	64,600	64,650	10,157	10,157
58,650	58,700	8,848	8,848	61,650	61,700	9,508	9,508	64,650	64,700	10,168	10,168
58,700	58,750	8,859	8,859	61,700	61,750	9,519	9,519	64,700	64,750	10,179	10,179
58,750	58,800	8,870	8,870	61,750	61,800	9,530	9,530	64,750	64,800	10,190	10,190
58,800	58,850	8,881	8,881	61,800	61,850	9,541	9,541	64,800	64,850	10,201	10,201
58,850	58,900	8,892	8,892	61,850	61,900	9,552	9,552	64,850	64,900	10,212	10,212
58,900	58,950	8,903	8,903	61,900	61,950	9,563	9,563	64,900	64,950	10,223	10,223
58,950	59,000	8,914	8,914	61,950	62,000	9,574	9,574	64,950	65,000	10,234	10,234
<b>59,000</b>				<b>62,000</b>				<b>65,000</b>			
59,000	59,050	8,925	8,925	62,000	62,050	9,585	9,585	65,000	65,050	10,245	10,245
59,050	59,100	8,936	8,936	62,050	62,100	9,596	9,596	65,050	65,100	10,256	10,256
59,100	59,150	8,947	8,947	62,100	62,150	9,607	9,607	65,100	65,150	10,267	10,267
59,150	59,200	8,958	8,958	62,150	62,200	9,618	9,618	65,150	65,200	10,278	10,278
59,200	59,250	8,969	8,969	62,200	62,250	9,629	9,629	65,200	65,250	10,289	10,289
59,250	59,300	8,980	8,980	62,250	62,300	9,640	9,640	65,250	65,300	10,300	10,300
59,300	59,350	8,991	8,991	62,300	62,350	9,651	9,651	65,300	65,350	10,311	10,311
59,350	59,400	9,002	9,002	62,350	62,400	9,662	9,662	65,350	65,400	10,322	10,322
59,400	59,450	9,013	9,013	62,400	62,450	9,673	9,673	65,400	65,450	10,333	10,333
59,450	59,500	9,024	9,024	62,450	62,500	9,684	9,684	65,450	65,500	10,344	10,344
59,500	59,550	9,035	9,035	62,500	62,550	9,695	9,695	65,500	65,550	10,355	10,355
59,550	59,600	9,046	9,046	62,550	62,600	9,706	9,706	65,550	65,600	10,366	10,366
59,600	59,650	9,057	9,057	62,600	62,650	9,717	9,717	65,600	65,650	10,377	10,377
59,650	59,700	9,068	9,068	62,650	62,700	9,728	9,728	65,650	65,700	10,388	10,388
59,700	59,750	9,079	9,079	62,700	62,750	9,739	9,739	65,700	65,750	10,399	10,399
59,750	59,800	9,090	9,090	62,750	62,800	9,750	9,750	65,750	65,800	10,410	10,410
59,800	59,850	9,101	9,101	62,800	62,850	9,761	9,761	65,800	65,850	10,421	10,421
59,850	59,900	9,112	9,112	62,850	62,900	9,772	9,772	65,850	65,900	10,432	10,432
59,900	59,950	9,123	9,123	62,900	62,950	9,783	9,783	65,900	65,950	10,443	10,443
59,950	60,000	9,134	9,134	62,950	63,000	9,794	9,794	65,950	66,000	10,454	10,454

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>66,000</b>				<b>69,000</b>				<b>72,000</b>			
66,000	66,050	10,465	10,465	69,000	69,050	11,125	11,125	72,000	72,050	11,785	11,785
66,050	66,100	10,476	10,476	69,050	69,100	11,136	11,136	72,050	72,100	11,796	11,796
66,100	66,150	10,487	10,487	69,100	69,150	11,147	11,147	72,100	72,150	11,807	11,807
66,150	66,200	10,498	10,498	69,150	69,200	11,158	11,158	72,150	72,200	11,818	11,818
66,200	66,250	10,509	10,509	69,200	69,250	11,169	11,169	72,200	72,250	11,829	11,829
66,250	66,300	10,520	10,520	69,250	69,300	11,180	11,180	72,250	72,300	11,840	11,840
66,300	66,350	10,531	10,531	69,300	69,350	11,191	11,191	72,300	72,350	11,851	11,851
66,350	66,400	10,542	10,542	69,350	69,400	11,202	11,202	72,350	72,400	11,862	11,862
66,400	66,450	10,553	10,553	69,400	69,450	11,213	11,213	72,400	72,450	11,873	11,873
66,450	66,500	10,564	10,564	69,450	69,500	11,224	11,224	72,450	72,500	11,884	11,884
66,500	66,550	10,575	10,575	69,500	69,550	11,235	11,235	72,500	72,550	11,895	11,895
66,550	66,600	10,586	10,586	69,550	69,600	11,246	11,246	72,550	72,600	11,906	11,906
66,600	66,650	10,597	10,597	69,600	69,650	11,257	11,257	72,600	72,650	11,917	11,917
66,650	66,700	10,608	10,608	69,650	69,700	11,268	11,268	72,650	72,700	11,928	11,928
66,700	66,750	10,619	10,619	69,700	69,750	11,279	11,279	72,700	72,750	11,939	11,939
66,750	66,800	10,630	10,630	69,750	69,800	11,290	11,290	72,750	72,800	11,950	11,950
66,800	66,850	10,641	10,641	69,800	69,850	11,301	11,301	72,800	72,850	11,961	11,961
66,850	66,900	10,652	10,652	69,850	69,900	11,312	11,312	72,850	72,900	11,972	11,972
66,900	66,950	10,663	10,663	69,900	69,950	11,323	11,323	72,900	72,950	11,983	11,983
66,950	67,000	10,674	10,674	69,950	70,000	11,334	11,334	72,950	73,000	11,994	11,994
<b>67,000</b>				<b>70,000</b>				<b>73,000</b>			
67,000	67,050	10,685	10,685	70,000	70,050	11,345	11,345	73,000	73,050	12,005	12,005
67,050	67,100	10,696	10,696	70,050	70,100	11,356	11,356	73,050	73,100	12,016	12,016
67,100	67,150	10,707	10,707	70,100	70,150	11,367	11,367	73,100	73,150	12,027	12,027
67,150	67,200	10,718	10,718	70,150	70,200	11,378	11,378	73,150	73,200	12,038	12,038
67,200	67,250	10,729	10,729	70,200	70,250	11,389	11,389	73,200	73,250	12,049	12,049
67,250	67,300	10,740	10,740	70,250	70,300	11,400	11,400	73,250	73,300	12,060	12,060
67,300	67,350	10,751	10,751	70,300	70,350	11,411	11,411	73,300	73,350	12,071	12,071
67,350	67,400	10,762	10,762	70,350	70,400	11,422	11,422	73,350	73,400	12,082	12,082
67,400	67,450	10,773	10,773	70,400	70,450	11,433	11,433	73,400	73,450	12,093	12,093
67,450	67,500	10,784	10,784	70,450	70,500	11,444	11,444	73,450	73,500	12,104	12,104
67,500	67,550	10,795	10,795	70,500	70,550	11,455	11,455	73,500	73,550	12,115	12,115
67,550	67,600	10,806	10,806	70,550	70,600	11,466	11,466	73,550	73,600	12,126	12,126
67,600	67,650	10,817	10,817	70,600	70,650	11,477	11,477	73,600	73,650	12,137	12,137
67,650	67,700	10,828	10,828	70,650	70,700	11,488	11,488	73,650	73,700	12,148	12,148
67,700	67,750	10,839	10,839	70,700	70,750	11,499	11,499	73,700	73,750	12,159	12,159
67,750	67,800	10,850	10,850	70,750	70,800	11,510	11,510	73,750	73,800	12,170	12,170
67,800	67,850	10,861	10,861	70,800	70,850	11,521	11,521	73,800	73,850	12,181	12,181
67,850	67,900	10,872	10,872	70,850	70,900	11,532	11,532	73,850	73,900	12,192	12,192
67,900	67,950	10,883	10,883	70,900	70,950	11,543	11,543	73,900	73,950	12,203	12,203
67,950	68,000	10,894	10,894	70,950	71,000	11,554	11,554	73,950	74,000	12,214	12,214
<b>68,000</b>				<b>71,000</b>				<b>74,000</b>			
68,000	68,050	10,905	10,905	71,000	71,050	11,565	11,565	74,000	74,050	12,225	12,225
68,050	68,100	10,916	10,916	71,050	71,100	11,576	11,576	74,050	74,100	12,236	12,236
68,100	68,150	10,927	10,927	71,100	71,150	11,587	11,587	74,100	74,150	12,247	12,247
68,150	68,200	10,938	10,938	71,150	71,200	11,598	11,598	74,150	74,200	12,258	12,258
68,200	68,250	10,949	10,949	71,200	71,250	11,609	11,609	74,200	74,250	12,269	12,269
68,250	68,300	10,960	10,960	71,250	71,300	11,620	11,620	74,250	74,300	12,280	12,280
68,300	68,350	10,971	10,971	71,300	71,350	11,631	11,631	74,300	74,350	12,291	12,291
68,350	68,400	10,982	10,982	71,350	71,400	11,642	11,642	74,350	74,400	12,302	12,302
68,400	68,450	10,993	10,993	71,400	71,450	11,653	11,653	74,400	74,450	12,313	12,313
68,450	68,500	11,004	11,004	71,450	71,500	11,664	11,664	74,450	74,500	12,324	12,324
68,500	68,550	11,015	11,015	71,500	71,550	11,675	11,675	74,500	74,550	12,335	12,335
68,550	68,600	11,026	11,026	71,550	71,600	11,686	11,686	74,550	74,600	12,346	12,346
68,600	68,650	11,037	11,037	71,600	71,650	11,697	11,697	74,600	74,650	12,357	12,357
68,650	68,700	11,048	11,048	71,650	71,700	11,708	11,708	74,650	74,700	12,368	12,368
68,700	68,750	11,059	11,059	71,700	71,750	11,719	11,719	74,700	74,750	12,379	12,379
68,750	68,800	11,070	11,070	71,750	71,800	11,730	11,730	74,750	74,800	12,390	12,390
68,800	68,850	11,081	11,081	71,800	71,850	11,741	11,741	74,800	74,850	12,401	12,401
68,850	68,900	11,092	11,092	71,850	71,900	11,752	11,752	74,850	74,900	12,412	12,412
68,900	68,950	11,103	11,103	71,900	71,950	11,763	11,763	74,900	74,950	12,423	12,423
68,950	69,000	11,114	11,114	71,950	72,000	11,774	11,774	74,950	75,000	12,434	12,434

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>75,000</b>				<b>78,000</b>				<b>81,000</b>			
75,000	75,050	12,445	12,445	78,000	78,050	13,105	13,105	81,000	81,050	13,765	13,765
75,050	75,100	12,456	12,456	78,050	78,100	13,116	13,116	81,050	81,100	13,776	13,776
75,100	75,150	12,467	12,467	78,100	78,150	13,127	13,127	81,100	81,150	13,787	13,787
75,150	75,200	12,478	12,478	78,150	78,200	13,138	13,138	81,150	81,200	13,798	13,798
75,200	75,250	12,489	12,489	78,200	78,250	13,149	13,149	81,200	81,250	13,809	13,809
75,250	75,300	12,500	12,500	78,250	78,300	13,160	13,160	81,250	81,300	13,820	13,820
75,300	75,350	12,511	12,511	78,300	78,350	13,171	13,171	81,300	81,350	13,831	13,831
75,350	75,400	12,522	12,522	78,350	78,400	13,182	13,182	81,350	81,400	13,842	13,842
75,400	75,450	12,533	12,533	78,400	78,450	13,193	13,193	81,400	81,450	13,853	13,853
75,450	75,500	12,544	12,544	78,450	78,500	13,204	13,204	81,450	81,500	13,864	13,864
75,500	75,550	12,555	12,555	78,500	78,550	13,215	13,215	81,500	81,550	13,875	13,875
75,550	75,600	12,566	12,566	78,550	78,600	13,226	13,226	81,550	81,600	13,886	13,886
75,600	75,650	12,577	12,577	78,600	78,650	13,237	13,237	81,600	81,650	13,897	13,897
75,650	75,700	12,588	12,588	78,650	78,700	13,248	13,248	81,650	81,700	13,908	13,908
75,700	75,750	12,599	12,599	78,700	78,750	13,259	13,259	81,700	81,750	13,919	13,919
75,750	75,800	12,610	12,610	78,750	78,800	13,270	13,270	81,750	81,800	13,930	13,930
75,800	75,850	12,621	12,621	78,800	78,850	13,281	13,281	81,800	81,850	13,941	13,941
75,850	75,900	12,632	12,632	78,850	78,900	13,292	13,292	81,850	81,900	13,952	13,952
75,900	75,950	12,643	12,643	78,900	78,950	13,303	13,303	81,900	81,950	13,963	13,963
75,950	76,000	12,654	12,654	78,950	79,000	13,314	13,314	81,950	82,000	13,974	13,974
<b>76,000</b>				<b>79,000</b>				<b>82,000</b>			
76,000	76,050	12,665	12,665	79,000	79,050	13,325	13,325	82,000	82,050	13,985	13,985
76,050	76,100	12,676	12,676	79,050	79,100	13,336	13,336	82,050	82,100	13,996	13,996
76,100	76,150	12,687	12,687	79,100	79,150	13,347	13,347	82,100	82,150	14,007	14,007
76,150	76,200	12,698	12,698	79,150	79,200	13,358	13,358	82,150	82,200	14,018	14,018
76,200	76,250	12,709	12,709	79,200	79,250	13,369	13,369	82,200	82,250	14,029	14,029
76,250	76,300	12,720	12,720	79,250	79,300	13,380	13,380	82,250	82,300	14,040	14,040
76,300	76,350	12,731	12,731	79,300	79,350	13,391	13,391	82,300	82,350	14,051	14,051
76,350	76,400	12,742	12,742	79,350	79,400	13,402	13,402	82,350	82,400	14,062	14,062
76,400	76,450	12,753	12,753	79,400	79,450	13,413	13,413	82,400	82,450	14,073	14,073
76,450	76,500	12,764	12,764	79,450	79,500	13,424	13,424	82,450	82,500	14,084	14,084
76,500	76,550	12,775	12,775	79,500	79,550	13,435	13,435	82,500	82,550	14,096	14,096
76,550	76,600	12,786	12,786	79,550	79,600	13,446	13,446	82,550	82,600	14,108	14,108
76,600	76,650	12,797	12,797	79,600	79,650	13,457	13,457	82,600	82,650	14,120	14,120
76,650	76,700	12,808	12,808	79,650	79,700	13,468	13,468	82,650	82,700	14,132	14,132
76,700	76,750	12,819	12,819	79,700	79,750	13,479	13,479	82,700	82,750	14,144	14,144
76,750	76,800	12,830	12,830	79,750	79,800	13,490	13,490	82,750	82,800	14,156	14,156
76,800	76,850	12,841	12,841	79,800	79,850	13,501	13,501	82,800	82,850	14,168	14,168
76,850	76,900	12,852	12,852	79,850	79,900	13,512	13,512	82,850	82,900	14,180	14,180
76,900	76,950	12,863	12,863	79,900	79,950	13,523	13,523	82,900	82,950	14,192	14,192
76,950	77,000	12,874	12,874	79,950	80,000	13,534	13,534	82,950	83,000	14,204	14,204
<b>77,000</b>				<b>80,000</b>				<b>83,000</b>			
77,000	77,050	12,885	12,885	80,000	80,050	13,545	13,545	83,000	83,050	14,216	14,216
77,050	77,100	12,896	12,896	80,050	80,100	13,556	13,556	83,050	83,100	14,228	14,228
77,100	77,150	12,907	12,907	80,100	80,150	13,567	13,567	83,100	83,150	14,240	14,240
77,150	77,200	12,918	12,918	80,150	80,200	13,578	13,578	83,150	83,200	14,252	14,252
77,200	77,250	12,929	12,929	80,200	80,250	13,589	13,589	83,200	83,250	14,264	14,264
77,250	77,300	12,940	12,940	80,250	80,300	13,600	13,600	83,250	83,300	14,276	14,276
77,300	77,350	12,951	12,951	80,300	80,350	13,611	13,611	83,300	83,350	14,288	14,288
77,350	77,400	12,962	12,962	80,350	80,400	13,622	13,622	83,350	83,400	14,300	14,300
77,400	77,450	12,973	12,973	80,400	80,450	13,633	13,633	83,400	83,450	14,312	14,312
77,450	77,500	12,984	12,984	80,450	80,500	13,644	13,644	83,450	83,500	14,324	14,324
77,500	77,550	12,995	12,995	80,500	80,550	13,655	13,655	83,500	83,550	14,336	14,336
77,550	77,600	13,006	13,006	80,550	80,600	13,666	13,666	83,550	83,600	14,348	14,348
77,600	77,650	13,017	13,017	80,600	80,650	13,677	13,677	83,600	83,650	14,360	14,360
77,650	77,700	13,028	13,028	80,650	80,700	13,688	13,688	83,650	83,700	14,372	14,372
77,700	77,750	13,039	13,039	80,700	80,750	13,699	13,699	83,700	83,750	14,384	14,384
77,750	77,800	13,050	13,050	80,750	80,800	13,710	13,710	83,750	83,800	14,396	14,396
77,800	77,850	13,061	13,061	80,800	80,850	13,721	13,721	83,800	83,850	14,408	14,408
77,850	77,900	13,072	13,072	80,850	80,900	13,732	13,732	83,850	83,900	14,420	14,420
77,900	77,950	13,083	13,083	80,900	80,950	13,743	13,743	83,900	83,950	14,432	14,432
77,950	78,000	13,094	13,094	80,950	81,000	13,754	13,754	83,950	84,000	14,444	14,444

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>84,000</b>				<b>87,000</b>				<b>90,000</b>			
84,000	84,050	14,456	14,456	87,000	87,050	15,176	15,176	90,000	90,050	15,896	15,896
84,050	84,100	14,468	14,468	87,050	87,100	15,188	15,188	90,050	90,100	15,908	15,908
84,100	84,150	14,480	14,480	87,100	87,150	15,200	15,200	90,100	90,150	15,920	15,920
84,150	84,200	14,492	14,492	87,150	87,200	15,212	15,212	90,150	90,200	15,932	15,932
84,200	84,250	14,504	14,504	87,200	87,250	15,224	15,224	90,200	90,250	15,944	15,944
84,250	84,300	14,516	14,516	87,250	87,300	15,236	15,236	90,250	90,300	15,956	15,956
84,300	84,350	14,528	14,528	87,300	87,350	15,248	15,248	90,300	90,350	15,968	15,968
84,350	84,400	14,540	14,540	87,350	87,400	15,260	15,260	90,350	90,400	15,980	15,980
84,400	84,450	14,552	14,552	87,400	87,450	15,272	15,272	90,400	90,450	15,992	15,992
84,450	84,500	14,564	14,564	87,450	87,500	15,284	15,284	90,450	90,500	16,004	16,004
84,500	84,550	14,576	14,576	87,500	87,550	15,296	15,296	90,500	90,550	16,016	16,016
84,550	84,600	14,588	14,588	87,550	87,600	15,308	15,308	90,550	90,600	16,028	16,028
84,600	84,650	14,600	14,600	87,600	87,650	15,320	15,320	90,600	90,650	16,040	16,040
84,650	84,700	14,612	14,612	87,650	87,700	15,332	15,332	90,650	90,700	16,052	16,052
84,700	84,750	14,624	14,624	87,700	87,750	15,344	15,344	90,700	90,750	16,064	16,064
84,750	84,800	14,636	14,636	87,750	87,800	15,356	15,356	90,750	90,800	16,076	16,076
84,800	84,850	14,648	14,648	87,800	87,850	15,368	15,368	90,800	90,850	16,088	16,088
84,850	84,900	14,660	14,660	87,850	87,900	15,380	15,380	90,850	90,900	16,100	16,100
84,900	84,950	14,672	14,672	87,900	87,950	15,392	15,392	90,900	90,950	16,112	16,112
84,950	85,000	14,684	14,684	87,950	88,000	15,404	15,404	90,950	91,000	16,124	16,124
<b>85,000</b>				<b>88,000</b>				<b>91,000</b>			
85,000	85,050	14,696	14,696	88,000	88,050	15,416	15,416	91,000	91,050	16,136	16,136
85,050	85,100	14,708	14,708	88,050	88,100	15,428	15,428	91,050	91,100	16,148	16,148
85,100	85,150	14,720	14,720	88,100	88,150	15,440	15,440	91,100	91,150	16,160	16,160
85,150	85,200	14,732	14,732	88,150	88,200	15,452	15,452	91,150	91,200	16,172	16,172
85,200	85,250	14,744	14,744	88,200	88,250	15,464	15,464	91,200	91,250	16,184	16,184
85,250	85,300	14,756	14,756	88,250	88,300	15,476	15,476	91,250	91,300	16,196	16,196
85,300	85,350	14,768	14,768	88,300	88,350	15,488	15,488	91,300	91,350	16,208	16,208
85,350	85,400	14,780	14,780	88,350	88,400	15,500	15,500	91,350	91,400	16,220	16,220
85,400	85,450	14,792	14,792	88,400	88,450	15,512	15,512	91,400	91,450	16,232	16,232
85,450	85,500	14,804	14,804	88,450	88,500	15,524	15,524	91,450	91,500	16,244	16,244
85,500	85,550	14,816	14,816	88,500	88,550	15,536	15,536	91,500	91,550	16,256	16,256
85,550	85,600	14,828	14,828	88,550	88,600	15,548	15,548	91,550	91,600	16,268	16,268
85,600	85,650	14,840	14,840	88,600	88,650	15,560	15,560	91,600	91,650	16,280	16,280
85,650	85,700	14,852	14,852	88,650	88,700	15,572	15,572	91,650	91,700	16,292	16,292
85,700	85,750	14,864	14,864	88,700	88,750	15,584	15,584	91,700	91,750	16,304	16,304
85,750	85,800	14,876	14,876	88,750	88,800	15,596	15,596	91,750	91,800	16,316	16,316
85,800	85,850	14,888	14,888	88,800	88,850	15,608	15,608	91,800	91,850	16,328	16,328
85,850	85,900	14,900	14,900	88,850	88,900	15,620	15,620	91,850	91,900	16,340	16,340
85,900	85,950	14,912	14,912	88,900	88,950	15,632	15,632	91,900	91,950	16,352	16,352
85,950	86,000	14,924	14,924	88,950	89,000	15,644	15,644	91,950	92,000	16,364	16,364
<b>86,000</b>				<b>89,000</b>				<b>92,000</b>			
86,000	86,050	14,936	14,936	89,000	89,050	15,656	15,656	92,000	92,050	16,376	16,376
86,050	86,100	14,948	14,948	89,050	89,100	15,668	15,668	92,050	92,100	16,388	16,388
86,100	86,150	14,960	14,960	89,100	89,150	15,680	15,680	92,100	92,150	16,400	16,400
86,150	86,200	14,972	14,972	89,150	89,200	15,692	15,692	92,150	92,200	16,412	16,412
86,200	86,250	14,984	14,984	89,200	89,250	15,704	15,704	92,200	92,250	16,424	16,424
86,250	86,300	14,996	14,996	89,250	89,300	15,716	15,716	92,250	92,300	16,436	16,436
86,300	86,350	15,008	15,008	89,300	89,350	15,728	15,728	92,300	92,350	16,448	16,448
86,350	86,400	15,020	15,020	89,350	89,400	15,740	15,740	92,350	92,400	16,460	16,460
86,400	86,450	15,032	15,032	89,400	89,450	15,752	15,752	92,400	92,450	16,472	16,472
86,450	86,500	15,044	15,044	89,450	89,500	15,764	15,764	92,450	92,500	16,484	16,484
86,500	86,550	15,056	15,056	89,500	89,550	15,776	15,776	92,500	92,550	16,496	16,496
86,550	86,600	15,068	15,068	89,550	89,600	15,788	15,788	92,550	92,600	16,508	16,508
86,600	86,650	15,080	15,080	89,600	89,650	15,800	15,800	92,600	92,650	16,520	16,520
86,650	86,700	15,092	15,092	89,650	89,700	15,812	15,812	92,650	92,700	16,532	16,532
86,700	86,750	15,104	15,104	89,700	89,750	15,824	15,824	92,700	92,750	16,544	16,544
86,750	86,800	15,116	15,116	89,750	89,800	15,836	15,836	92,750	92,800	16,556	16,556
86,800	86,850	15,128	15,128	89,800	89,850	15,848	15,848	92,800	92,850	16,568	16,568
86,850	86,900	15,140	15,140	89,850	89,900	15,860	15,860	92,850	92,900	16,580	16,580
86,900	86,950	15,152	15,152	89,900	89,950	15,872	15,872	92,900	92,950	16,592	16,592
86,950	87,000	15,164	15,164	89,950	90,000	15,884	15,884	92,950	93,000	16,604	16,604

(Continued)

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 separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
<b>93,000</b>				<b>96,000</b>				<b>99,000</b>			
93,000	93,050	16,616	16,616	96,000	96,050	17,336	17,336	99,000	99,050	18,056	18,056
93,050	93,100	16,628	16,628	96,050	96,100	17,348	17,348	99,050	99,100	18,068	18,068
93,100	93,150	16,640	16,640	96,100	96,150	17,360	17,360	99,100	99,150	18,080	18,080
93,150	93,200	16,652	16,652	96,150	96,200	17,372	17,372	99,150	99,200	18,092	18,092
93,200	93,250	16,664	16,664	96,200	96,250	17,384	17,384	99,200	99,250	18,104	18,104
93,250	93,300	16,676	16,676	96,250	96,300	17,396	17,396	99,250	99,300	18,116	18,116
93,300	93,350	16,688	16,688	96,300	96,350	17,408	17,408	99,300	99,350	18,128	18,128
93,350	93,400	16,700	16,700	96,350	96,400	17,420	17,420	99,350	99,400	18,140	18,140
93,400	93,450	16,712	16,712	96,400	96,450	17,432	17,432	99,400	99,450	18,152	18,152
93,450	93,500	16,724	16,724	96,450	96,500	17,444	17,444	99,450	99,500	18,164	18,164
93,500	93,550	16,736	16,736	96,500	96,550	17,456	17,456	99,500	99,550	18,176	18,176
93,550	93,600	16,748	16,748	96,550	96,600	17,468	17,468	99,550	99,600	18,188	18,188
93,600	93,650	16,760	16,760	96,600	96,650	17,480	17,480	99,600	99,650	18,200	18,200
93,650	93,700	16,772	16,772	96,650	96,700	17,492	17,492	99,650	99,700	18,212	18,212
93,700	93,750	16,784	16,784	96,700	96,750	17,504	17,504	99,700	99,750	18,224	18,224
93,750	93,800	16,796	16,796	96,750	96,800	17,516	17,516	99,750	99,800	18,236	18,236
93,800	93,850	16,808	16,808	96,800	96,850	17,528	17,528	99,800	99,850	18,248	18,248
93,850	93,900	16,820	16,820	96,850	96,900	17,540	17,540	99,850	99,900	18,260	18,260
93,900	93,950	16,832	16,832	96,900	96,950	17,552	17,552	99,900	99,950	18,272	18,272
93,950	94,000	16,844	16,844	96,950	97,000	17,564	17,564	99,950	100,000	18,284	18,284
<b>94,000</b>				<b>97,000</b>				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over use Form 1040NR</b></p> </div>			
94,000	94,050	16,856	16,856	97,000	97,050	17,576	17,576				
94,050	94,100	16,868	16,868	97,050	97,100	17,588	17,588				
94,100	94,150	16,880	16,880	97,100	97,150	17,600	17,600				
94,150	94,200	16,892	16,892	97,150	97,200	17,612	17,612				
94,200	94,250	16,904	16,904	97,200	97,250	17,624	17,624				
94,250	94,300	16,916	16,916	97,250	97,300	17,636	17,636				
94,300	94,350	16,928	16,928	97,300	97,350	17,648	17,648				
94,350	94,400	16,940	16,940	97,350	97,400	17,660	17,660				
94,400	94,450	16,952	16,952	97,400	97,450	17,672	17,672				
94,450	94,500	16,964	16,964	97,450	97,500	17,684	17,684				
94,500	94,550	16,976	16,976	97,500	97,550	17,696	17,696				
94,550	94,600	16,988	16,988	97,550	97,600	17,708	17,708				
94,600	94,650	17,000	17,000	97,600	97,650	17,720	17,720				
94,650	94,700	17,012	17,012	97,650	97,700	17,732	17,732				
94,700	94,750	17,024	17,024	97,700	97,750	17,744	17,744				
94,750	94,800	17,036	17,036	97,750	97,800	17,756	17,756				
94,800	94,850	17,048	17,048	97,800	97,850	17,768	17,768				
94,850	94,900	17,060	17,060	97,850	97,900	17,780	17,780				
94,900	94,950	17,072	17,072	97,900	97,950	17,792	17,792				
94,950	95,000	17,084	17,084	97,950	98,000	17,804	17,804				
<b>95,000</b>				<b>98,000</b>							
95,000	95,050	17,096	17,096	98,000	98,050	17,816	17,816				
95,050	95,100	17,108	17,108	98,050	98,100	17,828	17,828				
95,100	95,150	17,120	17,120	98,100	98,150	17,840	17,840				
95,150	95,200	17,132	17,132	98,150	98,200	17,852	17,852				
95,200	95,250	17,144	17,144	98,200	98,250	17,864	17,864				
95,250	95,300	17,156	17,156	98,250	98,300	17,876	17,876				
95,300	95,350	17,168	17,168	98,300	98,350	17,888	17,888				
95,350	95,400	17,180	17,180	98,350	98,400	17,900	17,900				
95,400	95,450	17,192	17,192	98,400	98,450	17,912	17,912				
95,450	95,500	17,204	17,204	98,450	98,500	17,924	17,924				
95,500	95,550	17,216	17,216	98,500	98,550	17,936	17,936				
95,550	95,600	17,228	17,228	98,550	98,600	17,948	17,948				
95,600	95,650	17,240	17,240	98,600	98,650	17,960	17,960				
95,650	95,700	17,252	17,252	98,650	98,700	17,972	17,972				
95,700	95,750	17,264	17,264	98,700	98,750	17,984	17,984				
95,750	95,800	17,276	17,276	98,750	98,800	17,996	17,996				
95,800	95,850	17,288	17,288	98,800	98,850	18,008	18,008				
95,850	95,900	17,300	17,300	98,850	98,900	18,020	18,020				
95,900	95,950	17,312	17,312	98,900	98,950	18,032	18,032				
95,950	96,000	17,324	17,324	98,950	99,000	18,044	18,044				

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