Form 1040NR-EZ

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

OMB	No.	1545-0074

Party Designee Designee's name No. () Personal identification number (PIN) Designee's name No. () Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge		artment of the			o ponuono	2000
City, town or post office, state, and ZIP code. If a foreign address, see page 4. Country ▶ Of what country were you a critizen or national during 2009? ▶ Give address outside the United States to which you wunt any refund check maled. If same as shove, wife "Same." Filling status (see page 4). Check only one box. □ Single nonresident alien 3 Wages, salaries, tips, etc. Attach Form(s) W-2 (see page 4) 4 Taxable refunds, credit, or offsets of state and local income taxes (see page 5) 5 Scholarship and fellowship grants. Attach explanation (see page 6) 6 Total wages and scholarships exempt by a treaty from page 2, Item J 6 Scholarship and fellowship grants excluded (see page 6) 8 Scholarship and fellowship grants excluded (see page 6) 9 Student loan interest deduction (see page 6) 10 Adjusted gross income. Subtract the sum of line 8 and line 9 from line 7 11 Itemized deductions (see page 6) 12 Subtract line 11 from line 10 12 Subtract line 11 from line 10 13 Subtract line 11 from line 10 14 Taxable income. Subtract line 13 from line 12 14 Taxable income. Subtract line 13 from line 12 15 Tax, Find your tax in the Tax Table on pages 12-20 16 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 16 Tax del lines 15 and 16. This is your total tax 18 Federal income tax withheld (from Form W-2, 1042-S, and 1099-R) 19 2000 estimated tax payments and amount applied from 2005 return 12 20 Credit for amount paid with Form 1040-C 21 Credit for federal telephone excise tax paid. Attach Form 9913 frequires Page 7 and fill 10 Just 2 Is more than line 7. Subtract line 17 from line 22. This is the amount you overpaid 24 Amount of line 23 you want applied to your 2007 estimated tax ▶ 25 Amount (and is 23 you want applied to your 2007 estimated tax ▶ 25 Amount (and is 23 you want applied to your 2007 estimated tax ▶ 25 Amount (and is 23 you want applied to your 2007 estimated tax Payments of the form your excluded to you. 10 your exclude. 10 your acondary line		Your first	name and initial	Last name	Identifying numl	ber (see page 4)
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Form 1040NR-EZ (2006) Page **2**

Other Information (If an item does not apply to you, enter "N/A,") What country issued your passport? Give the purpose of your visit to the United States ▶ _____ Type of entry visa ▶ and current nonimmigrant status and date of change Date you entered the United States (see page 9) ▶ Did you give up your permanent residence as an immigrant in the United States this year? G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ▶ H Give number of days (including vacation and nonworkdays) you were present in the United States during 2004 ______, 2005 ______, and 2006 ______. Did you file a U.S. income tax return for any year before 2006? If "Yes," give the latest year and form number ▶ If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 9 for additional information. ● Country ▶ Type and amount of income exempt from tax and the applicable tax treaty article. Enter treaty-exempt income for 2006 below and on line 6; not on line 3 or 5. Were you subject to tax in that country on any of the income that you claim is entitled to the treaty K During 2006, did you apply for, or take any affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent If "Yes," explain ▶

2005



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 11 of the following apply.

- 1. You do not claim any dependents.
- 2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- 3. Your only U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

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

- 4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- The only adjustments to income you can claim are the exclusion for scholarship and fellowship grants or the student loan interest deduction.
 - 6. You do not claim any tax credits.
- 7. If you were married, you do not claim an exemption for your spouse.
- 8. The only itemized deduction you can claim is for state and local income taxes.

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

- 9. This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
 - 10. The only taxes you owe are:
- a. The tax from the Tax Table on pages 12 through 20.
- b. The social security and Medicare tax on tip income not reported to your employer.
- 11. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2005

Hurricane tax relief. Emergency tax relief was enacted as a result of Hurricanes Katrina, Rita, and Wilma. The tax benefits provided by this relief include the following.

- Suspended limits for certain personal casualty losses and cash contributions.
- An additional exemption amount if you provided housing for a person displaced by Hurricane Katrina.
- Election to use your 2004 earned income to figure your additional child tax credit.
- Increased standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina.
- Special rules for time and support tests for people who were temporarily relocated because of Hurricanes Katrina, Rita, and Wilma.
- Special rules for withdrawals and loans from IRAs and other qualified retirement plans.

You must use Form 1040NR to claim any of these benefits.

For more details on these and other tax benefits related to Hurricanes Katrina, Rita, and Wilma, see Pub. 4492, Information for Taxpayers Affected by Hurricanes Katrina, Rita, and Wilma.

Residents of Japan. Beginning in 2005, single filing status (box 1) is generally not available to residents of Japan who were married, have a child, and did not live with their spouse. This is because the new U.S.-Japan income tax treaty, which became effective on January 1, 2005, does not allow this filing status. However, if you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, you may be able to claim single filing status on your 2005 Form 1040NR-EZ.

What's New for 2006

New exception from the filing requirement for nonresident alien individuals. Generally, the requirement to file a return has been eliminated for nonresident aliens who earn wages effectively connected with a U.S. trade or business that are less

than the amount of one personal exemption (\$3,300 for 2006). For more information, see Notice 2005-77, 2005-46 I.R.B. 951. You can find Notice 2005-77 on page 951 of Internal Revenue Bulletin 2005-46 at www.irs.gov/pub/irs-irbs/irb05-46.pdf.

Personal exemption and itemized deduction phaseouts reduced. The phaseouts of the personal exemptions and itemized deductions will be reduced by 1/3.

Other Reporting Requirements

If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. This rule does not apply to

foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

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

Pub. 552 Recordkeeping for Individuals

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

Pub. 901 U.S. Tax Treaties

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

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS website at www.irs.gov. Also see Taxpayer Assistance on page 10 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 2005. (These tests are explained below.) 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 2005. See First-Year Choice in Pub. 519 for

You are generally 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 may still be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You can download the complete text of most U.S. treaties at www.irs.gov. 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 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 2005.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2005. You meet this test if you were physically present in the United States for at least:

- 1. 31 days during 2005, and
- 2. 183 days during the period 2005, 2004, and 2003, counting all the days of physical presence in 2005, but only 1/3 the number of days of presence in 2004 and only 1/6 the number of days in 2003.

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. Generally, do not count the following as days of presence in the United States for the substantial presence test.

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

- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- 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.
- Days you are an exempt individual (defined below).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

- Foreign-government-related individual,
- Teacher or trainee,
- Student, 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 Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

Even though you would otherwise 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 2005,
- Establish that during 2005 you had a tax home in a foreign country, and
- Establish that during 2005 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. See Pub. 519 for more information.

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 2005. You must file even if-

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

Exception. If you were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, you must file Form

1040NR-EZ (or Form 1040NR) only if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 17, 2006.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2006.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

If you did not receive wages as an employee subject to U.S. income tax withholding, and your return is due June 15, 2006, enter "1040NR-EZ-No Withholding" in the left margin of Form 4868.

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

Where To File

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

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying" rule for tax returns and payments. The list includes only the

- following:

 DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



Private delivery services cannot deliver items to P.O. boxes. You CAUTION must use the U.S. Postal

Service to mail any item to an IRS P.O. box address.

Election To Be Taxed as a Resident Alien

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

You were married.

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2005. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



Nonresident aliens who make this election may forfeit the right CAUTION to claim benefits otherwise

available under a U.S. tax treaty. For more details, see the specific treaty.

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed above), the special instructions and restrictions discussed here do not apply.

Dual-Status Tax Year

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

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

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

What and Where To File for a **Dual-Status Year**

If you were a U.S. resident on the last day of the tax year, file Form 1040. 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. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. 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 may use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

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

Income Subject to Tax for **Dual-Status Year**

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

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

Restrictions for Dual-Status **Taxpayers**

Standard deduction. You cannot take the standard deduction.

Head of household. You cannot use the Head of Household Tax Table column or Section D of the Tax Computation Worksheet.

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 starting on page 2) in lieu of these dual-status taxpayer rules.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on this page, you must use the Married filing separately column in the Tax Table to

figure your tax on income that is considered to be effectively connected with a U.S. trade or business. If married, you cannot use the Single Tax Table column.

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

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see Election To Be Taxed as a Resident Alien starting on page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

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

All income for the period of residence and all income that is considered to be effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is 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, are considered to have paid, or that were withheld from your income. These include:

1. Tax 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 64. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 64 and identify and include in the amount on line 64.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 64) to the right of line 18 and identify and include in the amount on line 18.

- 2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
- 3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 71. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying number. You are generally required to enter your social security number (SSN). To apply for this number, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. You can also download Form SS-5 from the SSA's website at www.socialsecurity.gov/ online/ss-5.html. You must visit an SSA office in person and submit your Form SS-5 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 must also show your Form I-20. If you are a J-1 exchange visitor, you will also need to show your Form DS-2019. Generally, you will receive your card about 2 weeks after the SSA has all of the necessary information.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN. If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

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

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

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

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

Filing Status

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

Were you single or married? If you were married on December 31. consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described below under Married persons who live apart, you may consider yourself single for the whole year.

If your spouse died in 2005, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2005.

Married persons who live apart. Some married persons who have a child and who do not live with their spouse may file as single. If you meet all five of the following tests and you are a married resident of Canada, Mexico, the Republic of Korea (South Korea), or you are a married U.S. national, check the box on line 1. If you meet the tests below and you are a married resident of Japan electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, check the box on line 1. You must also enter "Japan-Article 30" in the entry space for Item J, Country, on page 2.

- 1. You file a return separate from your spouse.
- 2. You paid more than half of the cost to keep up your home in 2005.
- 3. You lived apart from your spouse during the last six months of 2005.
- 4. Your home was the main home of your child, stepchild, or foster child for more than half of 2005. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You are able to claim a dependency exemption for the child (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 of Claim to Exemption for Child of Divorced or Separated Parents.

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.

Rounding Off to Whole Dollars

You may 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.

Taxable Income

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

Also include on line 3:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2005. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.



You may owe social security and Medicare tax on unreported CAUTION or allocated tips. See the instructions for line 16 on page 7.

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

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

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than January 31, 2006. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2005 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 10

Adoption benefits. If you received employer-provided adoption benefits for 2005, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 12, 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. But do not include interest earned on your IRA or Coverdell education savings account, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that 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.

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 2005, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2005 estimated state or local income tax, the amount applied is treated as received in 2005.

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

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

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

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

If the grant was reported on Form(s) 1042-S, you must generally include the amount shown in Form(s) 1042-S, box 2, on line 5. However, if

any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 5. Instead, include the treaty-exempt amount on line 6 and complete item J on page 2 of Form 1040NR-EZ.

Attach any Form(s) 1042-S you received from the college or institution. If you did not receive 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 Pub. 970.

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2005 are as follows:

Tuition and fees
Books, supplies,
and equipment
Room and
board

\$25,000

1,000

9,000

\$35,000

The Form 1042-S you received from ABC University for 2005 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

Note. Box 2 shows only \$9,000 because withholding agents (such as ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

When completing Form 1040NR-EZ:
• Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.

- Enter \$0 on line 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 18 the \$1,260 shown in box 7 of Form 1042-S.

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

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. See the instructions for item J, on page 9 for details.

When completing Form 1040NR-EZ:

- 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 18 any withholding shown in box 7 of Form 1042-S.

Student Loan Interest Deduction Worksheet—Line 9 (keep for your records)

Before	VOII	hegin:
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• (See the instructions for line 9 on page 6.
1.	Enter the total interest you paid in 2005 on qualified student loans (defined on page 6). 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 \$50,000?
	□ No. Skip lines 5 and 6, enter -0- on line 7,
	and go to line 8.
	☐ Yes. Subtract \$50,000 from line 4
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
7.	Multiply line 1 by line 6

Enter the result here and on Form 1040NR-EZ, line 9 8.

8. Student loan interest deduction. Subtract line 7 from line 1.

• Provide all the required information in item J on page 2.

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

Line 8—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 starting on page 5

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

- 1. You paid interest in 2005 on a qualified student loan (see below).
 - 2. Your filing status is single.
- 3. Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet on page 5 to figure your modified AGI.

Use the worksheet on page 5 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:

- Yourself and your spouse.
- Any person who was your dependent when the loan was taken out.
- Any person you could have claimed as a dependent on your return when the loan was taken out if that person had no gross income or had not filed a joint return.
- Any person you could have claimed as a dependent on your return for the prior year when the loan was taken out

except that 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 (defined later on this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

- Employer-provided educational assistance benefits that are not included in Form(s) W-2, box 1.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

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

An eligible student is a person who:

• Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

• Carried at least half the normal full-time workload for the course of study he or she was pursuing.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2005. But use the worksheet on this page to figure the amount to enter on line 11 if your adjusted gross income from line 10 is more than \$145,950 if you checked filing status box 1, or more than \$72,975 if you checked filing status box 2. If, during 2005, 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 Form 1040NR-EZ, line 4, on page 5.

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

Line 13—Exemption deduction. Generally, you can take an exemption of \$3,200 for yourself. But use the worksheet on page 7 to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than \$145,950 if you checked filing status box 1, or more than \$109,475 if you checked filing status box 2.

Note. Residents of Canada, Mexico, the Republic of Korea (South Korea), and Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005), and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices may also be able to take exemptions for their spouse and dependents. However, Form 1040NR must be used to claim the additional exemptions.

Itemized Deductions Worksheet—Form 1040NR-EZ, Line 11 (keep for your records)



1.	Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2005	1
2.	Multiply line 1 by 80% (.80)	
3.	Enter the amount from Form 1040NR-EZ, line 10	
4.	Enter: \$145,950 (\$72,975 if you checked filing status box 2)	
5.	Is the amount on line 4 less than the amount on line 3?	
	■ No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.	
	□ Yes. Subtract line 4 from line 3	
6.	Multiply line 5 by 3% (.03)	
7.	Enter the smaller of line 2 or line 6	7
8.	Total itemized deductions. Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW"	8

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

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



You may be charged a penalty equal to 50% of the social CAUTION security and Medicare tax due

on tips you received but did not report to your employer.

Payments **Payments**

Line 18—Federal income tax withheld. Add the amounts shown as federal income tax withheld on your Form(s) W-2, 1042-S, and 1099-R. Enter the total on line 18. The amount(s) withheld should be shown in your Form(s) W-2, box 2, Form(s) 1042-S, box 7, and Form 1099-R, box 4.

Line 19—2005 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2005. Include any overpayment from your 2004 return that you applied to your 2005 estimated

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, list all of the payments you made in 2005 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 2005.

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

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount you paid with that form, or by electronic funds withdrawal, or credit card. If you paid by credit 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.

Refund

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

Payments for 2006 on page 10.



If the amount you overpaid is large, you may be able 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

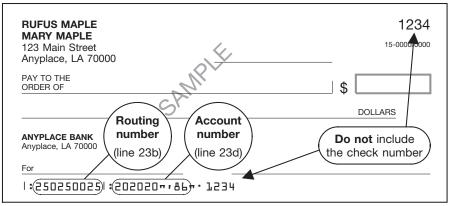
Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency(ies) you owe the debt to.

Lines 23b through 23d—Direct deposit of refund. Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your checking or savings account at a U.S. bank or other financial institution (such as a mutual

Exemption Deduction Worksheet—Line 13

1.	Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your fine No. (STOP) Enter \$3,200 on Form 1040NR-EZ, line 13.	ling stat	us?
	Yes. Go to line 3.		
2.	Exemption amount	2	\$3,200
3.	Enter the amount from Form 1040NR-EZ, line 10		
4.	Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ. Box 1—\$145,950 } Box 2—\$109,475 }		
	Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if		
	you checked filing status box 2), You cannot take an exemption deduction.		
6.	Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)		
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal	7	
8.	Multiply line 2 by line 7	8	
9.	Exemption deduction. Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	9	

Sample Check—Lines 23b Through 23d



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

fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 23b and 23d.

Why Use Direct Deposit?

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



You can check with your financial institution to make sure your direct deposit will be

accepted and to get the correct routing and account numbers. The IRS is not responsible for a lost refund if you enter the wrong account information.

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

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

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

Line 24—Applied to 2006 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2006 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.



Pay your taxes in full to save interest and penalties. You do not have to pay if line 25 is

Include any estimated tax penalty from line 26 in the amount you enter on line 25.

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2006 in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2005 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\(\frac{XX}{100}\)").

To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. You will be asked to provide your social security number (SSN). If you do not have and are not eligible to get an SSN, use your IRS issued individual taxpayer identification number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR-EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you were charged (not including the convenience fee).

Link2Gov Corporation 1-888-PAY-1040SM (1-888-729-1040) 1-888-658-5465 (Customer Service) www.PAY1040.com

Official Payments Corporation 1-800-2PAY-TAXSM (1-800-272-9829) 1-877-754-4413 (Customer Service) www.officialpayments.com



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 2006. See Income Tax Withholding and Estimated Tax Payments for 2006 on page 10.

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

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

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

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

The "tax shown on your return" is the amount on line 17 minus any tax shown on Form 4137.

Exception. You will not owe the penalty if your 2004 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 2004 return and you were a U.S. citizen or resident for all of 2004, or

2. Line 21 of your 2005 return is at least as much as the tax shown on your 2004 return. Your estimated tax payments for 2005 must have been made on time and for the required amount.

Figuring the penalty. If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on Form 1040NR-EZ, line 26. Add the penalty to any tax due and enter the total on line 25. If you are due a refund, subtract the penalty from the overpayment you show on line 22. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



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 a friend, family member, or any other person you choose to discuss your 2005 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 numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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

- 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.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2006 tax return (see When To File on page 2). If you wish to revoke the authorization before it ends, see Pub. 947.

Other Information (Page 2)

Item D

Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States. Also enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current U.S. Citizenship and Immigration Services (USCIS) Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status (for example, the date of arrival shown on your most recent USCIS Form I-94).

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher) under article 20 of the tax treaty between the United States and the Republic of Korea (South Korea). You previously claimed treaty benefits (as a student) under article 21 of that treaty. Under article 21, paragraph 4, of that treaty, the combination of consecutive exemptions under articles 20 and 21 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 21, paragraph 4, of that treaty applies, enter in item E the date you entered the United States as a student.

Item J

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 the treaty country to properly complete item J. You may download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

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



If you are claiming tax treaty benefits and you failed to submit AUTION adequate documentation to a

withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).

Residents of Japan. If you were a resident of Japan and you are electing to have the old U.S.-Japan income tax treaty apply in its entirety for 2005, enter "Japan-Article 30" in item J, country.

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. 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

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

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

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

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

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it 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.

Address Change

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

Income Tax Withholding and **Estimated Tax Payments for** 2006

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2006 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2006 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax for 2006 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 2006 and you must pay estimated tax, use Form 1040-ES.

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, 1099, and 1042-S) 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 Pub. 552.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If your main home, principal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or

within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Interest and Penalties

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

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

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, 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, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually 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 \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

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

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See Amount You Owe beginning on page 8 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2006 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Taxpayer Assistance

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

In the United States, you may call 1-800-829-1040. For TTY/TTD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 11:00 p.m. Eastern time. These hours are subject to change.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 4) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in London and Paris. The offices generally are located in the U.S. embassies or consulates.

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

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/ localcontacts or look in the phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

- You can download them from the IRS website at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to the National Distribution Center, P. O. Box 8903, Bloomington, IL 61702-8903, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

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

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

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

To contact your Taxpayer Advocate:

If you are in the United States, call the toll-free number: 1-877-777-4778.

TTY/TDD help is available by calling 1-800-829-4059.

- If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll free.
- You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).
- Visit the website at www.irs.gov/advocate.

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

Disclosure, Privacy Act, and Paperwork Reduction Act Notice. The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal

Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires paid return preparers to provide their identifying number.

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

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

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

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

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see Where To File on page 2.

Estimates of taxpayer burden. The new estimates of taxpayer burden shown below were developed by the IRS to better measure and understand the burden taxpayers experience when preparing their taxes. These estimates of average preparation times and out-of-pocket expenses are based on a new survey of taxpayers and a more accurate method of estimating taxpayer burden. They focus on taxpayer characteristics and activities, rather than forms, and replace the burden estimates shown in prior year tax form instructions. The information collected to figure the new estimates includes type of taxpayer, preparation method, filing method, and taxpayer activities. The new estimates shown here are grouped by principal combinations of forms submitted and are not available separately for each form.

These changes create a one-time shift in estimates of burden levels. Comparisons should not be made between these and earlier published estimates.

If you have comments concerning the time and expense estimates below, you can contact us at the address shown under *We welcome comments on forms*.

These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website at www.irs.gov.

Taxpayer Burden for Taxpayers Who Filed Form 1040NR-EZ by Preparation Method

Self-Prepared Wi	thout Tax Software	Self-Prepared W	ith Tax Software	Prepared by Paid Professional			
Hours	Costs	Hours	Costs	Hours	Costs		
10.6	\$4	15.4	\$31	11.7	\$113		

200)5 T	ax T	able	1040 line. I The a meet	NR-EZ is Next, he i amount sl	\$23,250. finds the 'nown whe 3. This is t	First, he fi 'Single" co ere the inco	nds the solumn and ome line	\$23,250-2 d reads d and filing	on line 14 c 23,300 inco own the co status color on line 1	ome olumn. umn	23,200 2 23,250 2	But ess han 23,250 23,300 23,350 23,400	Your t 3,119 (3,126) 3,134 3,141	Married filing separately ax is— 3,119 3,126 3,134 3,141
If Form 1040N line 14	R-EZ,	And yo	ou are—	If Form 1040NF line 14,	,	And yo	ou are—	If Form 1040N line 14	R-EZ,	And yo	ou are—	If Form 1040NR- line 14,		And yo	ou are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	least	But less than	Single	Married filing sepa- rately
		Your 1	tax is—			Your 1	tax is—			Your t	ax is—			Your t	ax is—
0 5	5 15	0	0 1	1,500 1,525	1,525 1,550	151 154	151 154	3,0				6,0			
15 25 50 75 100 125	25 50 75 100 125 150	2 4 6 9 11 14	2 4 6 9 11 14	1,550 1,575 1,600 1,625 1,650 1,675	1,575 1,600 1,625 1,650 1,675 1,700	156 159 161 164 166 169	156 159 161 164 166 169	3,000 3,050 3,100 3,150 3,200 3,250 3,300	3,050 3,100 3,150 3,200 3,250 3,300 3,350	303 308 313 318 323 328 333	303 308 313 318 323 328 333	6,000 6,050 6,100 6,150 6,200 6,250 6,300	6,050 6,100 6,150 6,200 6,250 6,300 6,350	603 608 613 618 623 628 633	603 608 613 618 623 628 633
150 175 200 225 250 275	175 200 225 250 275 300	16 19 21 24 26 29	16 19 21 24 26 29	1,700 1,725 1,750 1,775 1,800 1,825	1,725 1,750 1,775 1,800 1,825 1,850	171 174 176 179 181 184	171 174 176 179 181 184	3,350 3,400 3,450 3,500 3,550 3,600	3,400 3,450 3,500 3,550 3,600 3,650	338 343 348 353 358 363	338 343 348 353 358 363	6,350 6,400 6,450 6,500 6,550	6,400 6,450 6,500 6,550 6,600	638 643 648 653 658	638 643 648 653 658
300 325 350 375 400 425 450	325 350 375 400 425 450 475	31 34 36 39 41 44 46	31 34 36 39 41 44 46	1,850 1,875 1,900 1,925 1,950 1,975	1,875 1,900 1,925 1,950 1,975 2,000	186 189 191 194 196 199	186 189 191 194 196 199	3,650 3,700 3,750 3,800 3,850 3,900 3,950	3,700 3,750 3,800 3,850 3,900 3,950 4,000	368 373 378 383 388 393 398	368 373 378 383 388 393 398	6,600 6,650 6,700 6,750 6,800 6,850 6,900	6,650 6,700 6,750 6,800 6,850 6,900 6,950	663 668 673 678 683 688 693	663 668 673 678 683 688 693
475	500	49	49	2,0	00			4,0		330		6,950 7,0	7,000 00	698	698
500 525 550 575 600	525 550 575 600 625	51 54 56 59 61	51 54 56 59 61	2,000 2,025 2,050 2,075	2,025 2,050 2,075 2,100	201 204 206 209	201 204 206 209	4,000 4,050 4,100	4,050 4,100 4,150	403 408 413	403 408 413	7,000 7,050 7,100	7,050 7,100 7,150	703 708 713	703 708 713
625 650 675 700 725	650 675 700 725 750	64 66 69 71 74	64 66 69 71 74	2,100 2,125 2,150 2,175	2,125 2,150 2,175 2,200	211 214 216 219	211 214 216 219	4,150 4,200 4,250 4,300 4,350	4,200 4,250 4,300 4,350 4,400	418 423 428 433 438	418 423 428 433 438	7,150 7,200 7,250 7,300 7,350	7,200 7,250 7,300 7,350 7,400	718 723 728 734 741	718 723 728 734 741
750 775 800 825	775 800 825 850	76 79 81 84	76 79 81 84	2,200 2,225 2,250 2,275	2,225 2,250 2,275 2,300	221 224 226 229	221 224 226 229	4,400 4,450 4,500 4,550 4,600	4,450 4,500 4,550 4,600 4,650	443 448 453 458 463	443 448 453 458 463	7,400 7,450 7,500 7,550 7,600	7,450 7,500 7,550 7,600 7,650	749 756 764 771 779	749 756 764 771 779
850 875 900 925 950	875 900 925 950 975	86 89 91 94 96	86 89 91 94 96	2,300 2,325 2,350 2,375	2,325 2,350 2,375 2,400 2,425	231 234 236 239	231 234 236 239	4,650 4,700 4,750 4,800 4,850	4,700 4,750 4,800 4,850 4,900	468 473 478 483 488	468 473 478 483 488	7,650 7,700 7,750 7,800 7,850	7,700 7,750 7,800 7,850 7,900	786 794 801 809 816	786 794 801 809 816
975	1,000	99	99	2,400 2,425 2,450	2,450 2,475	241 244 246	241 244 246	4,900 4,950	4,950 5,000	493 498	493 498	7,900 7,950	7,950 8,000	824 831	824 831
1,0				2,475	2,500	249	249	5,0	-			8,00			
1,000 1,025 1,050 1,075 1,100 1,125	1,025 1,050 1,075 1,100 1,125 1,150	101 104 106 109 111 114	101 104 106 109 111	2,500 2,525 2,550 2,575 2,600 2,625	2,525 2,550 2,575 2,600 2,625 2,650	251 254 256 259 261 264	251 254 256 259 261 264	5,000 5,050 5,100 5,150 5,200 5,250	5,050 5,100 5,150 5,200 5,250 5,300	503 508 513 518 523 528	503 508 513 518 523 528	8,000 8,050 8,100 8,150 8,200 8,250	8,050 8,100 8,150 8,200 8,250 8,300	839 846 854 861 869 876	839 846 854 861 869 876
1,150 1,175 1,200 1,225 1,250 1,275	1,175 1,200 1,225 1,250 1,275 1,300	116 119 121 124 126 129	116 119 121 124 126 129	2,650 2,675 2,700 2,725 2,750 2,775	2,675 2,700 2,725 2,750 2,775 2,800	266 269 271 274 276 279	266 269 271 274 276 279	5,300 5,350 5,400 5,450 5,500 5,550	5,350 5,400 5,450 5,500 5,550 5,600	533 538 543 548 553 558	533 538 543 548 553 558	8,300 8,350 8,400 8,450 8,500 8,550	8,350 8,400 8,450 8,500 8,550 8,600	884 891 899 906 914 921	884 891 899 906 914 921
1,300 1,325 1,350 1,375 1,400	1,325 1,350 1,375 1,400 1,425	131 134 136 139 141	131 134 136 139 141	2,800 2,825 2,850 2,875 2,900	2,825 2,850 2,875 2,900 2,925	281 284 286 289 291	281 284 286 289 291	5,600 5,650 5,700 5,750 5,800	5,650 5,700 5,750 5,800 5,850	563 568 573 578 583	563 568 573 578	8,600 8,650 8,700 8,750 8,800	8,650 8,700 8,750 8,800 8,850	929 936 944 951 959	929 936 944 951 959
1,425 1,450 1,475	1,450 1,475 1,500	144 146 149	144 146 149	2,925 2,950 2,975	2,950 2,975 3,000	294 296 299	294 296 299	5,850 5,850 5,900 5,950	5,900 5,950 6,000	588 593 598	588 593 598	8,850 8,900 8,950	8,900 8,950 9,000	966 974 981	966 974 981 next page

And yo	ou are—		-	And yo	u are—			And yo	u are—		· ·	And yo	u are—
Single	Married filing sepa-rately	least I	ess	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	least le	ess	Single	Married filing sepa- rately
Your	tax is—			Your t	ax is—			Your t	ax is—			Your t	ax is—
		12,	000			15,	,000			18,	000		
996 0 1,004	989 996 1,004 1,011		12,050 12,100 12,150 12,200	1,439 1,446 1,454 1,461	1,439 1,446 1,454 1,461	15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	1,889 1,896 1,904 1,911	1,889 1,896 1,904 1,911	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	2,339 2,346 2,354 2,361	2,339 2,346 2,354 2,361
0 1,026 0 1,034	1,019 1,026 1,034 1,041	12,200 12,250 12,300 12,350	12,250 12,300 12,350 12,400	1,469 1,476 1,484 1,491	1,469 1,476 1,484 1,491	15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	1,919 1,926 1,934 1,941	1,919 1,926 1,934 1,941	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	2,369 2,376 2,384 2,391	2,369 2,376 2,384 2,391
0 1,056 0 1,064	1,049 1,056 1,064 1,071	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	1,499 1,506 1,514 1,521	1,499 1,506 1,514 1,521	15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	1,949 1,956 1,964 1,971	1,949 1,956 1,964 1,971	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	2,399 2,406 2,414 2,421	2,399 2,406 2,414 2,421
0 1,086 0 1,094 0 1,101	1,079 1,086 1,094 1,101	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	1,529 1,536 1,544 1,551	1,529 1,536 1,544 1,551	15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	1,979 1,986 1,994 2,001	1,979 1,986 1,994 2,001	18,650 18,700 18,750	18,650 18,700 18,750 18,800	2,429 2,436 2,444 2,451	2,429 2,436 2,444 2,451
0 1,116 0 1,124	1,109 1,116 1,124 1,131	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	1,559 1,566 1,574 1,581	1,559 1,566 1,574 1,581	15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	2,009 2,016 2,024 2,031	2,009 2,016 2,024 2,031	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	2,459 2,466 2,474 2,481	2,459 2,466 2,474 2,481
		13,000					,000			19,	,000		
0 1,146 0 1,154	1,139 1,146 1,154 1,161	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	1,589 1,596 1,604 1,611	1,589 1,596 1,604 1,611	16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	2,039 2,046 2,054 2,061	2,039 2,046 2,054 2,061	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	2,489 2,496 2,504 2,511	2,489 2,496 2,504 2,511
0 1,176 0 1,184 0 1,191	1,169 1,176 1,184 1,191	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	1,619 1,626 1,634 1,641	1,619 1,626 1,634 1,641	16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	2,069 2,076 2,084 2,091	2,069 2,076 2,084 2,091	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	2,519 2,526 2,534 2,541	2,519 2,526 2,534 2,541
0 1,206 0 1,214 0 1,221	1,206 1,214 1,221	13,450 13,500 13,550	13,500 13,550 13,600	1,656 1,664 1,671	1,656 1,664 1,671	16,450 16,500 16,550	16,500 16,550 16,600	2,106 2,114 2,121	2,106 2,114 2,121	19,450 19,500 19,550	19,500 19,550 19,600	2,556 2,564 2,571	2,549 2,556 2,564 2,571
1,236 1,244 1,251	1,236 1,244 1,251	13,650 13,700 13,750	13,700 13,750 13,800	1,686 1,694 1,701	1,686 1,694 1,701	16,650 16,700 16,750	16,700 16,750 16,800	2,136 2,144 2,151	2,136 2,144 2,151	19,650 19,700 19,750	19,700 19,750 19,800	2,586 2,594 2,601	2,579 2,586 2,594 2,601
0 1,266 0 1,274	1,259 1,266 1,274 1,281	13,850 13,900	13,900 13,950	1,709 1,716 1,724 1,731	1,716 1,716 1,724 1,731	16,850 16,900	16,900 16,950	2,159 2,166 2,174 2,181	2,159 2,166 2,174 2,181	19,850 19,900	19,900 19,950	2,616 2,624 2,631	2,609 2,616 2,624 2,631
		14,	000	ı		17,	,000			20,	,000		
1,296 1,304 1,311 1,319 1,326 1,334 1,341 1,349 1,356 1,364 1,371 1,379 1,386 1,384 1,401	1,296 1,304 1,311 1,319 1,326 1,334 1,341 1,356 1,364 1,371 1,379 1,386 1,394 1,401	14,050 14,100 14,150 14,250 14,250 14,350 14,350 14,450 14,450 14,550 14,650 14,650 14,750	14,100 14,150 14,250 14,350 14,350 14,400 14,450 14,550 14,650 14,650 14,750 14,750 14,750 14,750	1,746 1,754 1,761 1,769 1,776 1,784 1,791 1,799 1,806 1,814 1,821 1,829 1,836 1,844 1,851	1,746 1,754 1,761 1,769 1,776 1,784 1,791 1,799 1,806 1,814 1,821 1,829 1,836 1,844 1,851	17,050 17,100 17,150 17,250 17,350 17,350 17,450 17,550 17,650 17,650 17,750 17,750	17,100 17,150 17,250 17,300 17,350 17,400 17,450 17,550 17,600 17,650 17,700 17,750 17,750 17,780	2,196 2,204 2,211 2,219 2,226 2,234 2,241 2,249 2,256 2,264 2,271 2,279 2,286 2,294 2,301	2,196 2,204 2,211 2,219 2,226 2,234 2,241 2,249 2,256 2,264 2,271 2,279 2,286 2,294 2,301	20,050 20,100 20,150 20,250 20,350 20,350 20,450 20,450 20,550 20,650 20,650 20,650 20,750	20,100 20,150 20,200 20,250 20,350 20,350 20,400 20,550 20,600 20,650 20,650 20,650 20,750 20,750 20,750 20,750	2,646 2,654 2,661 2,669 2,676 2,684 2,691 2,706 2,714 2,721 2,722 2,736 2,744 2,751	2,639 2,646 2,654 2,661 2,669 2,706 2,714 2,721 2,729 2,736 2,744 2,751
1,416 1,424	1,416 1,424 1,431	14,850 14,900	14,900 14,950	1,859 1,866 1,874 1,881	1,859 1,866 1,874 1,881	17,850 17,900	17,900 17,950	2,309 2,316 2,324 2,331	2,309 2,316 2,324 2,331	20,850 20,900	20,900 20,950 21,000	2,759 2,766 2,774 2,781	2,766 2,774 2,781
	Single Your 100 989 996 1,004 1,004 1,026 1,034 1,041 1,064 1,064 1,079 1,086 1,004 1,101 1,000 1,106 1,079 1,086 1,094 1,101 1,100 1,116 1,100 1,116 1,11	Separately Your tax is—	And you are	Name	Name	Nand you are	Name		Name	And you are	And you are	And you are— Id40NR-EZ, Iline 14, Is— Single Married Iline 14, Is— Iline 14, Is—	And you are IndoNR-EZ, Indo 14, Is IndoNR-EZ, Indo 14, Is IndoNR-EZ, IndoNR-EZ

2005 Tax Table—Continued

If Form 1040NR- line 14,	,	And yo	ou are—	If Form 1040NR line 14,	-	And yo	u are—	If Form 1040NR line 14,		And yo	u are—	If Form 1040NR line 14,		And you	ı are—
least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your t	ax is—	0.4	000	Your t	ax is—	07	000	Your t	ax is—	00	000	Your t	ax is—
21,	000			24	I,000				,000			30,000		<u> </u>	
21,000 21,050 21,100 21,150 21,200 21,250 21,300	21,050 21,100 21,150 21,200 21,250 21,300 21,350	2,789 2,796 2,804 2,811 2,819 2,826 2,834	2,789 2,796 2,804 2,811 2,819 2,826 2,834	24,050 24,100 24,150 24,200 24,250 24,300	24,150 24,200 24,250 24,300 24,350	3,239 3,246 3,254 3,261 3,269 3,276 3,284	3,239 3,246 3,254 3,261 3,269 3,276 3,284	27,050 27,100 27,150 27,200 27,250 27,300	27,150 27,200 27,250 27,300 27,350	3,689 3,696 3,704 3,711 3,719 3,726 3,734	3,689 3,696 3,704 3,711 3,719 3,726 3,734	30,000 30,050 30,100 30,150 30,200 30,250 30,300	30,100 30,150 30,200 30,250 30,300 30,350	4,171 4,184 4,196 4,209 4,221 4,234 4,246	4,171 4,184 4,196 4,209 4,221 4,234 4,246
21,350 21,400 21,450 21,500 21,550 21,600	21,400 21,450 21,500 21,550 21,600 21,650	2,841 2,849 2,856 2,864 2,871 2,879	2,841 2,849 2,856 2,864 2,871 2,879	24,350 24,400 24,450 24,500 24,550 24,600	24,450 24,500 24,550 24,600	3,291 3,299 3,306 3,314 3,321 3,329	3,291 3,299 3,306 3,314 3,321 3,329	27,350 27,400 27,450 27,500 27,550 27,600	27,450 27,500 27,550	3,741 3,749 3,756 3,764 3,771 3,779	3,741 3,749 3,756 3,764 3,771 3,779	30,350 30,400 30,450 30,500 30,550 30,600		4,259 4,271 4,284 4,296 4,309 4,321	4,259 4,271 4,284 4,296 4,309 4,321
21,650 21,700 21,750 21,800 21,850 21,900 21,950	21,700 21,750 21,800 21,850 21,900 21,950 22,000	2,886 2,894 2,901 2,909 2,916 2,924 2,931	2,886 2,894 2,901 2,909 2,916 2,924 2,931	24,650 24,700 24,750 24,800 24,850 24,900 24,950	24,700 24,750 24,800 24,850 24,900 24,950	3,336 3,344 3,351 3,359 3,366 3,374 3,381	3,336 3,344 3,351 3,359 3,366 3,374 3,381	27,650 27,760 27,750 27,800 27,850 27,900 27,950	27,700 27,750 27,800 27,850 27,900 27,950	3,786 3,794 3,801 3,809 3,816 3,824 3,831	3,786 3,794 3,801 3,809 3,816 3,824 3,831	30,650 30,700 30,750 30,800 30,850 30,900 30,950	30,700 30,750 30,800 30,850 30,900 30,950	4,334 4,346 4,359 4,371 4,384 4,396 4,409	4,334 4,346 4,359 4,371 4,384 4,396 4,409
	000	2,001	2,001	<u> </u>	,000	0,001	0,001	<u> </u>	,000	0,001	0,001	,	,000	7,400	7,700
22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	2,939 2,946 2,954 2,961	2,939 2,946 2,954 2,961	25,000 25,050 25,100 25,150	25,150	3,389 3,396 3,404 3,411	3,389 3,396 3,404 3,411	28,000 28,050 28,100 28,150	28,100 28,150	3,839 3,846 3,854 3,861	3,839 3,846 3,854 3,861	31,000 31,050 31,100 31,150	31,100 31,150	4,421 4,434 4,446 4,459	4,421 4,434 4,446 4,459
22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	2,969 2,976 2,984 2,991	2,969 2,976 2,984 2,991	25,200 25,250 25,300 25,350	25,250 25,300 25,350	3,419 3,426 3,434 3,441	3,419 3,426 3,434 3,441	28,200 28,250 28,300 28,350	28,250	3,869 3,876 3,884 3,891	3,869 3,876 3,884 3,891	31,200 31,250 31,300 31,350	31,250	4,471 4,484 4,496 4,509	4,471 4,484 4,496 4,509
22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	2,999 3,006 3,014 3,021	2,999 3,006 3,014 3,021	25,400 25,450 25,500 25,550	25,600	3,449 3,456 3,464 3,471	3,449 3,456 3,464 3,471	28,400 28,450 28,500 28,550	28,600	3,899 3,906 3,914 3,921	3,899 3,906 3,914 3,921	31,400 31,450 31,500 31,550	31,550 31,600	4,521 4,534 4,546 4,559	4,521 4,534 4,546 4,559
22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	3,029 3,036 3,044 3,051	3,029 3,036 3,044 3,051	25,600 25,650 25,700 25,750	25,700 25,750 25,800	3,479 3,486 3,494 3,501	3,479 3,486 3,494 3,501	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	3,929 3,936 3,944 3,951	3,929 3,936 3,944 3,951	31,600 31,650 31,700 31,750	31,800	4,571 4,584 4,596 4,609	4,571 4,584 4,596 4,609
	22,850 22,900 22,950 23,000	3,059 3,066 3,074 3,081	3,059 3,066 3,074 3,081	25,900 25,950	25,900 25,950 26,000	3,509 3,516 3,524 3,531	3,509 3,516 3,524 3,531	28,950	28,900 28,950 29,000	3,959 3,966 3,974 3,981	3,959 3,966 3,974 3,981	31,950	31,950 32,000	4,621 4,634 4,646 4,659	4,621 4,634 4,646 4,659
23,	000			- 2	26,000			2	29,000	ı		32	,000	1	
23,050 23,100 23,150	23,150 23,200	3,089 3,096 3,104 3,111	3,089 3,096 3,104 3,111	26,050 26,100 26,150		3,539 3,546 3,554 3,561	3,539 3,546 3,554 3,561	29,050 29,100 29,150	29,150 29,200	3,989 3,996 4,004 4,011	3,989 3,996 4,004 4,011	32,050 32,100 32,150		4,671 4,684 4,696 4,709	4,671 4,684 4,696 4,709
23,200 23,250 23,300 23,350	23,250 23,300 23,350 23,400 23,450	3,119 3,126 3,134 3,141	3,119 3,126 3,134 3,141	26,200 26,250 26,300 26,350	26,300 26,350 26,400	3,569 3,576 3,584 3,591	3,569 3,576 3,584 3,591	29,200 29,250 29,300 29,350	29,300 29,350 29,400	4,019 4,026 4,034 4,041	4,019 4,026 4,034 4,041	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400 32,450	4,721 4,734 4,746 4,759	4,721 4,734 4,746 4,759
23,400 23,450 23,500 23,550 23,600	23,500 23,550 23,600	3,149 3,156 3,164 3,171 3,179	3,149 3,156 3,164 3,171 3,179	26,500	26,500 26,550 26,600	3,599 3,606 3,614 3,621 3,629	3,599 3,606 3,614 3,621 3,629	29,400 29,450 29,500 29,550 29,600	29,500 29,550 29,600	4,049 4,056 4,064 4,071 4,079	4,049 4,056 4,064 4,071 4,079	32,400 32,450 32,500 32,550 32,600	32,500 32,550	4,771 4,784 4,796 4,809 4,821	4,771 4,784 4,796 4,809 4,821
23,600 23,650 23,700 23,750	23,700 23,750 23,800	3,186 3,194 3,201 3,209	3,186 3,194 3,201 3,209	26,650 26,700 26,750 26,800	26,700 26,750 26,800	3,636 3,644 3,651 3,659	3,636 3,644 3,651 3,659	29,650 29,700 29,750 29,800	29,700 29,750 29,800	4,086 4,096 4,109 4,121	4,086 4,096 4,109 4,121	32,650 32,700 32,750 32,800	32,700 32,750 32,800	4,834 4,846 4,859 4,871	4,834 4,846 4,859 4,871
23,800 23,850 23,900 23,950	23,950	3,209 3,216 3,224 3,231	3,209 3,216 3,224 3,231	26,850 26,900	26,850 26,900 26,950 27,000	3,659 3,666 3,674 3,681	3,659 3,666 3,674 3,681	29,800 29,850 29,900 29,950	29,900 29,950	4,121 4,134 4,146 4,159	4,121 4,134 4,146 4,159	32,800 32,850 32,900 32,950	32,900 32,950	4,871 4,884 4,896 4,909	4,871 4,884 4,896 4,909

2005 Tax Table—Continued

If Form 1040Ni line 14	R-EZ,	And yo	ou are—	If Form 1040NR line 14,		And yo	u are—	If Form 1040NR- line 14, is		And yo	u are—	If Form 1040NR line 14,		And yo	u are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	least le	But ess han	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your t	ax is—			Your t	ax is—			Your t	ax is—			Your t	ax is—
33	3,000			36	,000			39,	,000			42	,000		
33,000 33,050 33,100 33,150	0 33,100 0 33,150	4,921 4,934 4,946 4,959	4,921 4,934 4,946 4,959	36,000 36,050 36,100 36,150	36,100 36,150	5,671 5,684 5,696 5,709	5,671 5,684 5,696 5,709	39,000 39,050 39,100 39,150	39,100 39,150	6,421 6,434 6,446 6,459	6,421 6,434 6,446 6,459	42,000 42,050 42,100 42,150	42,100	7,171 7,184 7,196 7,209	7,171 7,184 7,196 7,209
33,200 33,250 33,300 33,350	0 33,300 0 33,350	4,971 4,984 4,996 5,009	4,971 4,984 4,996 5,009	36,200 36,250 36,300 36,350	36,300 36,350	5,721 5,734 5,746 5,759	5,721 5,734 5,746 5,759	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	6,471 6,484 6,496 6,509	6,471 6,484 6,496 6,509	42,200 42,250 42,300 42,350	42,250 42,300 42,350 42,400	7,221 7,234 7,246 7,259	7,221 7,234 7,246 7,259
33,400 33,450 33,500 33,550	0 33,500 0 33,550	5,021 5,034 5,046 5,059	5,021 5,034 5,046 5,059	36,400 36,450 36,500 36,550	36,500 36,550	5,771 5,784 5,796 5,809	5,771 5,784 5,796 5,809	39,400 39,450 39,500 39,550		6,521 6,534 6,546 6,559	6,521 6,534 6,546 6,559	42,400 42,450 42,500 42,550	42,450 42,500 42,550 42,600	7,271 7,284 7,296 7,309	7,271 7,284 7,296 7,309
33,600 33,650 33,700 33,750	0 33,700 0 33,750	5,071 5,084 5,096 5,109	5,071 5,084 5,096 5,109	36,600 36,650 36,700 36,750	36,700 36,750	5,821 5,834 5,846 5,859	5,821 5,834 5,846 5,859	39,600 39,650 39,700 39,750	39,650 39,700 39,750	6,571 6,584 6,596 6,609	6,571 6,584 6,596 6,609	42,600 42,650 42,700 42,750	42,650 42,700 42,750 42,800	7,321 7,334 7,346 7,359	7,321 7,334 7,346 7,359
33,800 33,850 33,900 33,950	0 33,900 0 33,950	5,121 5,134 5,146 5,159	5,121 5,134 5,146 5,159	36,800 36,850 36,900 36,950	36,900 36,950	5,871 5,884 5,896 5,909	5,871 5,884 5,896 5,909	39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	6,621 6,634 6,646 6,659	6,621 6,634 6,646 6,659	42,800 42,850 42,900 42,950	42,850 42,900 42,950 43,000	7,371 7,384 7,396 7,409	7,371 7,384 7,396 7,409
34	4,000			37	',000			40	,000			43,	,000		
34,000 34,050 34,150 34,250 34,250	0 34,100 0 34,150 0 34,200 0 34,250 0 34,300 0 34,350	5,171 5,184 5,196 5,209 5,221 5,234 5,246	5,171 5,184 5,196 5,209 5,221 5,234 5,246	37,050 37,100 37,150 37,200 37,250 37,300	37,150 37,200 37,250 37,300 37,350	5,921 5,934 5,946 5,959 5,971 5,984 5,996	5,921 5,934 5,946 5,959 5,971 5,984 5,996	40,000 40,050 40,100 40,150 40,200 40,250 40,300	40,100 40,150 40,200 40,250 40,300 40,350	6,671 6,684 6,696 6,709 6,721 6,734 6,746	6,671 6,684 6,696 6,709 6,721 6,734 6,746	43,000 43,050 43,100 43,150 43,200 43,250 43,300	43,100 43,150 43,200 43,250 43,300 43,350	7,421 7,434 7,446 7,459 7,471 7,484 7,496	7,421 7,434 7,446 7,459 7,471 7,484 7,496
34,350 34,450 34,500 34,550	0 34,450 0 34,500 0 34,550 0 34,600	5,259 5,271 5,284 5,296 5,309	5,259 5,271 5,284 5,296 5,309	37,350 37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	6,009 6,021 6,034 6,046 6,059	6,009 6,021 6,034 6,046 6,059	40,350 40,400 40,450 40,500 40,550	40,500 40,550 40,600	6,759 6,771 6,784 6,796 6,809	6,759 6,771 6,784 6,796 6,809	43,350 43,400 43,450 43,500 43,550	43,400 43,450 43,500 43,550 43,600	7,509 7,521 7,534 7,546 7,559	7,509 7,521 7,534 7,546 7,559
34,600 34,650 34,700 34,750	0 34,700 0 34,750 0 34,800	5,321 5,334 5,346 5,359	5,321 5,334 5,346 5,359	37,600 37,650 37,700 37,750	37,700 37,750 37,800	6,071 6,084 6,096 6,109	6,071 6,084 6,096 6,109	40,600 40,650 40,700 40,750	40,700 40,750 40,800	6,821 6,834 6,846 6,859	6,821 6,834 6,846 6,859	43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	7,571 7,584 7,596 7,609	7,571 7,584 7,596 7,609
34,800 34,850 34,900 34,950	0 34,900	5,371 5,384 5,396 5,409	5,371 5,384 5,396 5,409	37,800 37,850 37,900 37,950	37,900	6,121 6,134 6,146 6,159	6,121 6,134 6,146 6,159			6,871 6,884 6,896 6,909	6,871 6,884 6,896 6,909			7,621 7,634 7,646 7,659	7,621 7,634 7,646 7,659
35	5,000			38	,000			41,	,000			44,	,000		
35,050 35,100 35,150	0 35,200	5,421 5,434 5,446 5,459	5,421 5,434 5,446 5,459	38,050 38,100 38,150	38,150 38,200	6,171 6,184 6,196 6,209	6,171 6,184 6,196 6,209	41,050 41,100 41,150	41,050 41,100 41,150 41,200	6,921 6,934 6,946 6,959	6,921 6,934 6,946 6,959	44,050 44,100 44,150	44,200	7,671 7,684 7,696 7,709	7,671 7,684 7,696 7,709
35,200 35,250 35,300 35,350	0 35,300 0 35,350 0 35,400	5,471 5,484 5,496 5,509	5,471 5,484 5,496 5,509	38,200 38,250 38,300 38,350	38,300 38,350 38,400	6,221 6,234 6,246 6,259	6,221 6,234 6,246 6,259	41,300 41,350	41,300 41,350 41,400	6,971 6,984 6,996 7,009	6,971 6,984 6,996 7,009	44,200 44,250 44,300 44,350	44,350 44,400	7,721 7,734 7,746 7,759	7,721 7,734 7,746 7,759
35,400 35,450 35,550 35,550	0 35,500 0 35,550 0 35,600	5,521 5,534 5,546 5,559	5,521 5,534 5,546 5,559	38,400 38,450 38,500 38,550	38,500 38,550 38,600	6,271 6,284 6,296 6,309	6,271 6,284 6,296 6,309	41,500 41,550	41,500 41,550 41,600	7,021 7,034 7,046 7,059	7,021 7,034 7,046 7,059	44,400 44,450 44,500 44,550	44,550 44,600	7,771 7,784 7,796 7,809	7,771 7,784 7,796 7,809
35,600 35,650 35,700 35,750	0 35,700 0 35,750 0 35,800	5,571 5,584 5,596 5,609	5,571 5,584 5,596 5,609	38,600 38,650 38,700 38,750	38,700 38,750 38,800	6,321 6,334 6,346 6,359	6,321 6,334 6,346 6,359	41,650 41,700 41,750	41,800	7,071 7,084 7,096 7,109	7,071 7,084 7,096 7,109	44,600 44,650 44,700 44,750	44,750 44,800	7,821 7,834 7,846 7,859	7,821 7,834 7,846 7,859
35,800 35,850 35,900 35,950	0 35.900	5,621 5,634 5,646 5,659	5,621 5,634 5,646 5,659	38,800 38,850 38,900 38,950	38,900 38,950	6,371 6,384 6,396 6,409	6,371 6,384 6,396 6,409	41,900	41,850 41,900 41,950 42,000	7,121 7,134 7,146 7,159	7,121 7,134 7,146 7,159	44,800 44,850 44,900 44,950	44,950	7,871 7,884 7,896 7,909	7,871 7,884 7,896 7,909

2005 Tax Table—Continued

If Form 1040NF line 14,	R-EZ,	And yo	ou are—	If Form 1040NR line 14,		And yo	ou are—	If Form 1040NF line 14,	R-EZ,	And yo	ou are—	If Form 1040NR line 14,	R-EZ,	And yo	ou are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your 1	ax is—			Your t	ax is—			Your 1	tax is—			Your t	ax is—
45,	,000			48,	000			51,	,000			54,	000		
45,000	45,050	7,921	7,921	48,000	48,050	8,671	8,671	51,000	51,050	9,421	9,421	54,000	54,050	10,171	10,171
45,050	45,100	7,934	7,934	48,050	48,100	8,684	8,684	51,050	51,100	9,434	9,434	54,050	54,100	10,184	10,184
45,100	45,150	7,946	7,946	48,100	48,150	8,696	8,696	51,100	51,150	9,446	9,446	54,100	54,150	10,196	10,196
45,150	45,200	7,959	7,959	48,150	48,200	8,709	8,709	51,150	51,200	9,459	9,459	54,150	54,200	10,209	10,209
45,200	45,250	7,971	7,971	48,200	48,250	8,721	8,721	51,200	51,250	9,471	9,471	54,200	54,250	10,221	10,221
45,250	45,300	7,984	7,984	48,250	48,300	8,734	8,734	51,250	51,300	9,484	9,484	54,250	54,300	10,234	10,234
45,300	45,350	7,996	7,996	48,300	48,350	8,746	8,746	51,300	51,350	9,496	9,496	54,300	54,350	10,246	10,246
45,350	45,400	8,009	8,009	48,350	48,400	8,759	8,759	51,350	51,400	9,509	9,509	54,350	54,400	10,259	10,259
45,400	45,450	8,021	8,021	48,400	48,450	8,771	8,771	51,400	51,450	9,521	9,521	54,400	54,450	10,271	10,27
45,450	45,500	8,034	8,034	48,450	48,500	8,784	8,784	51,450	51,500	9,534	9,534	54,450	54,500	10,284	10,28
45,500	45,550	8,046	8,046	48,500	48,550	8,796	8,796	51,500	51,550	9,546	9,546	54,500	54,550	10,296	10,29
45,550	45,600	8,059	8,059	48,550	48,600	8,809	8,809	51,550	51,600	9,559	9,559	54,550	54,600	10,309	10,30
45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	8,071 8,084 8,096 8,109	8,071 8,084 8,096 8,109	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	8,821 8,834 8,846 8,859	8,821 8,834 8,846 8,859	51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	9,571 9,584 9,596 9,609	9,571 9,584 9,596 9,609	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	10,321 10,334 10,346 10,359	10,32 ⁻ 10,33 ⁴ 10,359
45,800	45,850	8,121	8,121	48,800	48,850	8,871	8,871	51,800	51,850	9,621	9,621	54,800	54,850	10,371	10,37
45,850	45,900	8,134	8,134	48,850	48,900	8,884	8,884	51,850	51,900	9,634	9,634	54,850	54,900	10,384	10,384
45,900	45,950	8,146	8,146	48,900	48,950	8,896	8,896	51,900	51,950	9,646	9,646	54,900	54,950	10,396	10,396
45,950	46,000	8,159	8,159	48,950	49,000	8,909	8,909	51,950	52,000	9,659	9,659	54,950	55,000	10,409	10,409
46,	,000			49,	000			52,	,000			55,000			
46,000	46,050	8,171	8,171	49,000	49,050	8,921	8,921	52,000	52,050	9,671	9,671	55,000	55,050	10,421	10,421
46,050	46,100	8,184	8,184	49,050	49,100	8,934	8,934	52,050	52,100	9,684	9,684	55,050	55,100	10,434	10,434
46,100	46,150	8,196	8,196	49,100	49,150	8,946	8,946	52,100	52,150	9,696	9,696	55,100	55,150	10,446	10,446
46,150	46,200	8,209	8,209	49,150	49,200	8,959	8,959	52,150	52,200	9,709	9,709	55,150	55,200	10,459	10,459
46,200	46,250	8,221	8,221	49,200	49,250	8,971	8,971	52,200	52,250	9,721	9,721	55,200	55,250	10,471	10,471
46,250	46,300	8,234	8,234	49,250	49,300	8,984	8,984	52,250	52,300	9,734	9,734	55,250	55,300	10,484	10,484
46,300	46,350	8,246	8,246	49,300	49,350	8,996	8,996	52,300	52,350	9,746	9,746	55,300	55,350	10,496	10,496
46,350	46,400	8,259	8,259	49,350	49,400	9,009	9,009	52,350	52,400	9,759	9,759	55,350	55,400	10,509	10,509
46,400	46,450	8,271	8,271	49,400	49,450	9,021	9,021	52,400	52,450	9,771	9,771	55,400	55,450	10,521	10,521
46,450	46,500	8,284	8,284	49,450	49,500	9,034	9,034	52,450	52,500	9,784	9,784	55,450	55,500	10,534	10,534
46,500	46,550	8,296	8,296	49,500	49,550	9,046	9,046	52,500	52,550	9,796	9,796	55,500	55,550	10,546	10,546
46,550	46,600	8,309	8,309	49,550	49,600	9,059	9,059	52,550	52,600	9,809	9,809	55,550	55,600	10,559	10,559
46,600	46,650	8,321	8,321	49,600	49,650	9,071	9,071	52,600	52,650	9,821	9,821	55,600	55,650	10,571	10,57°
46,650	46,700	8,334	8,334	49,650	49,700	9,084	9,084	52,650	52,700	9,834	9,834	55,650	55,700	10,584	10,584
46,700	46,750	8,346	8,346	49,700	49,750	9,096	9,096	52,700	52,750	9,846	9,846	55,700	55,750	10,596	10,596
46,750	46,800	8,359	8,359	49,750	49,800	9,109	9,109	52,750	52,800	9,859	9,859	55,750	55,800	10,609	10,609
	46,850 46,900 46,950 47,000	8,371 8,384 8,396 8,409	8,371 8,384 8,396 8,409		49,850 49,900 49,950 50,000	9,121 9,134 9,146 9,159	9,121 9,134 9,146 9,159	52,800 52,850 52,900 52,950	52,850 52,900 52,950 53,000	9,871 9,884 9,896 9,909	9,871 9,884 9,896 9,909		55,850 55,900 55,950 56,000	10,621 10,634 10,646 10,659	10,62 ⁻ 10,63 ² 10,646 10,659
47,	,000			50,	000			53,	,000			56	,000		
47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	8,421 8,434 8,446 8,459	8,421 8,434 8,446 8,459	50,050 50,100	50,050 50,100 50,150 50,200	9,171 9,184 9,196 9,209	9,171 9,184 9,196 9,209	53,050 53,100	53,050 53,100 53,150 53,200	9,921 9,934 9,946 9,959	9,921 9,934 9,946 9,959	56,000 56,050 56,100 56,150	56,050 56,100 56,150 56,200	10,671 10,684 10,696 10,709	10,67 10,684 10,696 10,709
47,200	47,250	8,471	8,471	50,200	50,250	9,221	9,221	53,200	53,400	9,971	9,971	56,200	56,250	10,721	10,72
47,250	47,300	8,484	8,484	50,250	50,300	9,234	9,234	53,250		9,984	9,984	56,250	56,300	10,734	10,734
47,300	47,350	8,496	8,496	50,300	50,350	9,246	9,246	53,300		9,996	9,996	56,300	56,350	10,746	10,746
47,350	47,400	8,509	8,509	50,350	50,400	9,259	9,259	53,350		10,009	10,009	56,350	56,400	10,759	10,759
47,400	47,450	8,521	8,521	50,400	50,450	9,271	9,271	53,400	53,450	10,021	10,021	56,400	56,450	10,771	10,77
47,450	47,500	8,534	8,534	50,450	50,500	9,284	9,284	53,450	53,500	10,034	10,034	56,450	56,500	10,784	10,78
47,500	47,550	8,546	8,546	50,500	50,550	9,296	9,296	53,500	53,550	10,046	10,046	56,500	56,550	10,796	10,79
47,550	47,600	8,559	8,559	50,550	50,600	9,309	9,309	53,550	53,600	10,059	10,059	56,550	56,600	10,809	10,80
47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	8,571 8,584 8,596 8,609	8,571 8,584 8,596 8,609	50,700 50,750	50,700 50,750 50,800	9,321 9,334 9,346 9,359	9,321 9,334 9,346 9,359	53,700 53,750	53,650 53,700 53,750 53,800	10,071 10,084 10,096 10,109	10,071 10,084 10,096 10,109	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	10,821 10,834 10,846 10,859	10,82 10,83 10,84 10,85
47,800	47,850	8,621	8,621	50,800	50,850	9,371	9,371	53,800	53,850	10,121	10,121	56,800	56,850	10,871	10,87
47,850	47,900	8,634	8,634	50,850	50,900	9,384	9,384	53,850	53,900	10,134	10,134	56,850	56,900	10,884	10,88
47,900	47,950	8,646	8,646	50,900	50,950	9,396	9,396	53,900	53,950	10,146	10,146	56,900	56,950	10,896	10,89
47,950	48,000	8,659	8,659	50,950	51,000	9,409	9,409	53,950	54,000	10,159	10,159	56,950	57,000	10,909	10,90

2005 Tax Table—Continued

If Form 1040NR line 14,		And yo	ou are—	If Form 1040NR line 14,		And yo	u are—	If Form 1040NR line 14,		And yo	u are—	If Form 1040NR- line 14,		And yo	u are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	least	But less than	Single	Married filing sepa- rately
		Your	tax is—			Your	tax is—			Your	tax is—				
57,	000			60,	000			63,	,000			66,	,000	1	
57,000 57,050 57,100 57,150	57,100 57,150	10,921 10,934 10,946 10,959	10,921 10,934 10,946 10,959	60,000 60,050 60,100 60,150	60,050 60,100 60,150 60,200	11,671 11,684 11,696 11,709	11,673 11,687 11,701 11,715	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	12,421 12,434 12,446 12,459	12,513 12,527 12,541 12,555	66,000 66,050 66,100 66,150	66,050 66,100 66,150 66,200	13,171 13,184 13,196 13,209	13,353 13,367 13,381 13,395
57,200 57,250 57,300 57,350	57,300 57,350	10,971 10,984 10,996 11,009	10,971 10,984 10,996 11,009	60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	11,721 11,734 11,746 11,759	11,729 11,743 11,757 11,771	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	12,471 12,484 12,496 12,509	12,569 12,583 12,597 12,611	66,200 66,250 66,300 66,350	66,250 66,300 66,350 66,400	13,221 13,234 13,246 13,259	13,409 13,423 13,437 13,451
57,400 57,450 57,500 57,550 57,600 57,650 57,700	57,500 57,550 57,600 57,650 57,700	11,021 11,034 11,046 11,059 11,071 11,084 11,096	11,021 11,034 11,046 11,059 11,071 11,084 11,096	60,400 60,450 60,500 60,550 60,600 60,650 60,700	60,450 60,500 60,550 60,600 60,650 60,700 60,750	11,771 11,784 11,796 11,809 11,821 11,834 11,846	11,785 11,799 11,813 11,827 11,841 11,855 11,869	63,400 63,450 63,500 63,550 63,600 63,650 63,700	63,450 63,500 63,550 63,600 63,650 63,700 63,750	12,521 12,534 12,546 12,559 12,571 12,584 12,596	12,625 12,639 12,653 12,667 12,681 12,695 12,709	66,400 66,450 66,500 66,550 66,600 66,650 66,700	66,450 66,500 66,550 66,600 66,650 66,700 66,750	13,271 13,284 13,296 13,309 13,321 13,334 13,346	13,465 13,479 13,493 13,507 13,521 13,535 13,549
57,750 57,800 57,850 57,900 57,950	57,800 57,850 57,900 57,950	11,109 11,121 11,134 11,146 11,159	11,109 11,121 11,134 11,146 11,159	60,750 60,800 60,850 60,900 60,950	60,800 60,850 60,900 60,950 61,000	11,859 11,871 11,884 11,896 11,909	11,883 11,897 11,911 11,925 11,939	63,750 63,800 63,850 63,900 63,950	63,800 63,850 63,900 63,950	12,609 12,621 12,634 12,646 12,659	12,723 12,737 12,751 12,765 12,779	66,750 66,800 66,850 66,900 66,950	66,850 66,850 66,900 66,950 67,000	13,359 13,371 13,384 13,396 13,409	13,563 13,577 13,591 13,605 13,619
58,000			61,000				64,000			67,000					
58,000 58,050 58,100 58,150	58,100 58,150	11,171 11,184 11,196 11,209	11,171 11,184 11,196 11,209	61,000 61,050 61,100 61,150	61,050 61,100 61,150 61,200	11,921 11,934 11,946 11,959	11,953 11,967 11,981 11,995	64,000 64,050 64,100 64,150		12,671 12,684 12,696 12,709	12,793 12,807 12,821 12,835	67,000 67,050 67,100 67,150	67,050 67,100 67,150 67,200	13,421 13,434 13,446 13,459	13,633 13,647 13,661 13,675
58,200 58,250 58,300 58,350	58,300 58,350	11,221 11,234 11,246 11,259	11,221 11,234 11,246 11,259	61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	11,971 11,984 11,996 12,009	12,009 12,023 12,037 12,051	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	12,721 12,734 12,746 12,759	12,849 12,863 12,877 12,891	67,200 67,250 67,300 67,350	67,250 67,300 67,350 67,400	13,471 13,484 13,496 13,509	13,689 13,703 13,717 13,731
58,400 58,450 58,500 58,550	58,500 58,550	11,271 11,284 11,296 11,309	11,271 11,284 11,296 11,309	61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	12,021 12,034 12,046 12,059	12,065 12,079 12,093 12,107	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	12,771 12,784 12,796 12,809	12,905 12,919 12,933 12,947	67,400 67,450 67,500 67,550	67,450 67,500 67,550 67,600	13,521 13,534 13,546 13,559	13,745 13,759 13,773 13,787
58,600 58,650 58,700 58,750	58,700 58,750	11,321 11,334 11,346 11,359	11,321 11,334 11,346 11,359	61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	12,071 12,084 12,096 12,109	12,121 12,135 12,149 12,163	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	12,821 12,834 12,846 12,859	12,961 12,975 12,989 13,003	67,600 67,650 67,700 67,750	67,650 67,700 67,750 67,800	13,571 13,584 13,596 13,609	13,801 13,815 13,829 13,843
	58,900 58,950	11,371 11,384 11,396 11,409	11,371 11,384 11,396 11,409	61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	12,121 12,134 12,146 12,159	12,177 12,191 12,205 12,219	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	12,871 12,884 12,896 12,909	13,017 13,031 13,045 13,059		67,850 67,900 67,950 68,000	13,621 13,634 13,646 13,659	13,857 13,87 13,885 13,899
59,	000			62,000				65,000			68,000				
59,000 59,050 59,100 59,150	59,100 59,150	11,421 11,434 11,446 11,459	11,421 11,434 11,446 11,459	62,050	62,050 62,100 62,150 62,200	12,171 12,184 12,196 12,209	12,233 12,247 12,261 12,275	65,000 65,050 65,100 65,150		12,921 12,934 12,946 12,959	13,073 13,087 13,101 13,115		68,050 68,100 68,150 68,200	13,671 13,684 13,696 13,709	13,913 13,927 13,941 13,955
59,200 59,250 59,300 59,350	59,300 59,350 59,400	11,471 11,484 11,496 11,509	11,471 11,484 11,496 11,509	62,200 62,250 62,300 62,350	62,300 62,350	12,221 12,234 12,246 12,259	12,289 12,303 12,317 12,331	65,200 65,250 65,300 65,350	65,250 65,300 65,350 65,400	12,971 12,984 12,996 13,009	13,129 13,143 13,157 13,171	68,200 68,250 68,300 68,350	68,250 68,300 68,350 68,400	13,721 13,734 13,746 13,759	13,969 13,983 13,997 14,011
59,400 59,450 59,500 59,550	59,500 59,550	11,521 11,534 11,546 11,559	11,521 11,534 11,546 11,559	62,450 62,500 62,550		12,271 12,284 12,296 12,309	12,345 12,359 12,373 12,387	65,400 65,450 65,500 65,550	65,500 65,550 65,600	13,021 13,034 13,046 13,059	13,185 13,199 13,213 13,227	68,400 68,450 68,500 68,550	68,450 68,500 68,550 68,600	13,771 13,784 13,796 13,809	14,025 14,039 14,053 14,067
59,600 59,650 59,700 59,750	59,700 59,750 59,800	11,571 11,584 11,596 11,609	11,571 11,584 11,596 11,609	62,650 62,700 62,750	62,650 62,700 62,750 62,800	12,321 12,334 12,346 12,359	12,401 12,415 12,429 12,443	65,600 65,650 65,700 65,750	65,700 65,750 65,800	13,071 13,084 13,096 13,109	13,241 13,255 13,269 13,283	68,600 68,650 68,700 68,750	68,650 68,700 68,750 68,800	13,821 13,834 13,846 13,859	14,081 14,095 14,109 14,123
59,800 59,850 59,900 59,950	59,900 59,950	11,621 11,634 11,646 11,659	11,621 11,634 11,646 11,659	62,900	62,850 62,900 62,950 63,000	12,371 12,384 12,396 12,409	12,457 12,471 12,485 12,499	65,800 65,850 65,900 65,950		13,121 13,134 13,146 13,159	13,297 13,311 13,325 13,339	68,800 68,850 68,900 68,950	68,850 68,900 68,950 69,000	13,871 13,884 13,896 13,909	14,137 14,151 14,165 14,179

2005 Tax Table—Continued

If Form 1040NF line 14,	R-EZ,	And yo	ou are—	If Form 1040NR line 14,		And yo	ou are—	If Form 1040NF line 14,	R-EZ,	And yo	u are—	If Form 1040NR line 14,		And yo	u are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your t	ax is—			Your t	ax is—			Your t	ax is—			Your t	ax is—
69,	000			72,	000			75,	000			78,	,000		
69,000 69,050 69,100 69,150	69,150	13,921 13,934 13,946 13,959	14,193 14,207 14,221 14,235	72,000 72,050 72,100 72,150	72,050 72,100 72,150 72,200	14,674 14,688 14,702 14,716	15,033 15,047 15,061 15,075	75,000 75,050 75,100 75,150	75,050 75,100 75,150 75,200	15,514 15,528 15,542 15,556	15,873 15,887 15,901 15,915	78,000 78,050 78,100 78,150	78,050 78,100 78,150 78,200	16,354 16,368 16,382 16,396	16,713 16,727 16,741 16,755
69,200 69,250 69,300 69,350	69,350	13,971 13,984 13,996 14,009	14,249 14,263 14,277 14,291	72,200 72,250 72,300 72,350	72,250 72,300 72,350 72,400	14,730 14,744 14,758 14,772	15,089 15,103 15,117 15,131	75,200 75,250 75,300 75,350	75,250 75,300 75,350 75,400	15,570 15,584 15,598 15,612	15,929 15,943 15,957 15,971	78,200 78,250 78,300 78,350	78,250 78,300 78,350 78,400	16,410 16,424 16,438 16,452	16,769 16,79 16,79
69,400 69,450 69,500 69,550	69,500 69,550	14,021 14,034 14,046 14,059	14,305 14,319 14,333 14,347	72,400 72,450 72,500 72,550	72,450 72,500 72,550 72,600	14,786 14,800 14,814 14,828	15,145 15,159 15,173 15,187	75,400 75,450 75,500 75,550	75,450 75,500 75,550 75,600	15,626 15,640 15,654 15,668	15,985 15,999 16,013 16,027	78,400 78,450 78,500 78,550	78,450 78,500 78,550 78,600	16,466 16,480 16,494 16,508	16,829 16,839 16,850 16,860
69,600 69,650 69,700 69,750	69,750	14,071 14,084 14,096 14,109	14,361 14,375 14,389 14,403	72,600 72,650 72,700 72,750	72,650 72,700 72,750 72,800	14,842 14,856 14,870 14,884	15,201 15,215 15,229 15,243	75,600 75,650 75,700 75,750	75,650 75,700 75,750 75,800	15,682 15,696 15,710 15,724	16,041 16,055 16,069 16,083	78,600 78,650 78,700 78,750	78,650 78,700 78,750 78,800	16,522 16,536 16,550 16,564	16,88 16,89 16,90 16,92
69,800 69,850 69,900 69,950	69,950	14,121 14,134 14,146 14,159	14,417 14,431 14,445 14,459	72,800 72,850 72,900 72,950	72,850 72,900 72,950 73,000	14,898 14,912 14,926 14,940	15,257 15,271 15,285 15,299	75,800 75,850 75,900 75,950	75,850 75,900 75,950 76,000	15,738 15,752 15,766 15,780	16,097 16,111 16,125 16,139	78,800 78,850 78,900 78,950	78,850 78,900 78,950 79,000	16,578 16,592 16,606 16,620	16,93 16,95 16,96 16,97
70,	000			73,000				76,000				79,	,000		
70,000 70,050 70,100 70,150	70,100 70,150	14,171 14,184 14,196 14,209	14,473 14,487 14,501 14,515	73,000 73,050 73,100 73,150	73,050 73,100 73,150 73,200	14,954 14,968 14,982 14,996	15,313 15,327 15,341 15,355	76,000 76,050 76,100 76,150	76,050 76,100 76,150 76,200	15,794 15,808 15,822 15,836	16,153 16,167 16,181 16,195	79,000 79,050 79,100 79,150	79,050 79,100 79,150 79,200	16,634 16,648 16,662 16,676	16,993 17,007 17,021 17,035
70,200 70,250 70,300 70,350	70,350	14,221 14,234 14,246 14,259	14,529 14,543 14,557 14,571	73,200 73,250 73,300 73,350	73,250 73,300 73,350 73,400	15,010 15,024 15,038 15,052	15,369 15,383 15,397 15,411	76,200 76,250 76,300 76,350	76,250 76,300 76,350 76,400	15,850 15,864 15,878 15,892	16,209 16,223 16,237 16,251	79,200 79,250 79,300 79,350	79,250 79,300 79,350 79,400	16,690 16,704 16,718 16,732	17,049 17,063 17,07 17,09
70,400 70,450 70,500 70,550	70,500 70,550	14,271 14,284 14,296 14,309	14,585 14,599 14,613 14,627	73,400 73,450 73,500 73,550	73,450 73,500 73,550 73,600	15,066 15,080 15,094 15,108	15,425 15,439 15,453 15,467	76,400 76,450 76,500 76,550	76,450 76,500 76,550 76,600	15,906 15,920 15,934 15,948	16,265 16,279 16,293 16,307	79,400 79,450 79,500 79,550	79,450 79,500 79,550 79,600	16,746 16,760 16,774 16,788	17,10 17,11 17,13 17,14
70,600 70,650 70,700 70,750	70,700 70,750	14,321 14,334 14,346 14,359	14,641 14,655 14,669 14,683	73,600 73,650 73,700 73,750	73,650 73,700 73,750 73,800	15,122 15,136 15,150 15,164	15,481 15,495 15,509 15,523	76,600 76,650 76,700 76,750	76,650 76,700 76,750 76,800	15,962 15,976 15,990 16,004	16,321 16,335 16,349 16,363	79,600 79,650 79,700 79,750	79,650 79,700 79,750 79,800	16,802 16,816 16,830 16,844	17,16 17,17 17,18 17,20
	70,900 70,950	14,371 14,384 14,396 14,409	14,697 14,711 14,725 14,739		73,850 73,900 73,950 74,000	15,178 15,192 15,206 15,220	15,537 15,551 15,565 15,579		76,850 76,900 76,950 77,000	16,018 16,032 16,046 16,060	16,377 16,391 16,405 16,419		79,850 79,900 79,950 80,000	16,858 16,872 16,886 16,900	17,21 17,23 17,24 17,25
71,	000			74,000				77,000			80,	,000			
71,050 71,100 71,150	71,100 71,150 71,200	14,421 14,434 14,446 14,459	14,753 14,767 14,781 14,795	74,050 74,100 74,150	74,150 74,200	15,234 15,248 15,262 15,276	15,593 15,607 15,621 15,635	77,050 77,100 77,150	77,050 77,100 77,150 77,200	16,074 16,088 16,102 16,116	16,433 16,447 16,461 16,475	80,050 80,100 80,150	80,200	16,914 16,928 16,942 16,956	17,273 17,287 17,30 17,315
71,200 71,250 71,300 71,350	71,300 71,350 71,400	14,471 14,484 14,496 14,509	14,809 14,823 14,837 14,851	74,250 74,300 74,350		15,290 15,304 15,318 15,332	15,649 15,663 15,677 15,691	77,200 77,250 77,300 77,350	77,250 77,300 77,350 77,400	16,130 16,144 16,158 16,172	16,489 16,503 16,517 16,531	80,200 80,250 80,300 80,350	80,250 80,300 80,350 80,400	16,970 16,984 16,998 17,012	17,329 17,349 17,35 17,37
71,400 71,450 71,500 71,550	71,500 71,550 71,600	14,521 14,534 14,546 14,559	14,865 14,879 14,893 14,907	74,450 74,500 74,550	74,450 74,500 74,550 74,600 74,650	15,346 15,360 15,374 15,388	15,705 15,719 15,733 15,747	77,400 77,450 77,500 77,550	77,450 77,500 77,550 77,600 77,650	16,186 16,200 16,214 16,228	16,545 16,559 16,573 16,587	80,400 80,450 80,500 80,550	80,450 80,500 80,550 80,600	17,026 17,040 17,054 17,068	17,38 17,39 17,41 17,42
71,600 71,650 71,700 71,750 71,800	71,700 71,750 71,800	14,571 14,584 14,596 14,609 14,621	14,921 14,935 14,949 14,963 14,977	74,700 74,750	74,700 74,750	15,402 15,416 15,430 15,444 15,458	15,761 15,775 15,789 15,803 15,817	77,600 77,650 77,700 77,750 77,800	77,650 77,700 77,750 77,800 77,850	16,242 16,256 16,270 16,284 16,298	16,601 16,615 16,629 16,643 16,657	80,600 80,650 80,700 80,750 80,800	80,650 80,700 80,750 80,800 80,850	17,082 17,096 17,110 17,124 17,138	17,44 17,45 17,46 17,48 17,49
71,850 71,900	71,900 71,950	14,634 14,646 14,660	14,977 14,991 15,005 15,019	74,850 74,900	74,900 74,950 75,000	15,472 15,486	15,817 15,831 15,845 15,859	77,850 77,900	77,900	16,312 16,326 16,340	16,657 16,685 16,699	80,850 80,900	80,850 80,900 80,950 81,000	17,138 17,152 17,166 17,180	17,49 17,51 17,52 17,53

2005 Tax Table—Continued

If Form 1040NR line 14,	-	And yo	ou are—	If Form 1040NF line 14,	,	And yo	ou are—	If Form 1040NR- line 14, i	,	And yo	u are—	If Form 1040NR line 14,	,	And yo	u are—
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa-rately	least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is—			Your	tax is—			Your t	ax is—			Your to	ax is—
81,	,000			84	,000			87,	,000			90	,000		
81,000 81,050 81,100 81,150	81,050 81,100 81,150 81,200	17,194 17,208 17,222 17,236	17,553 17,567 17,581 17,595	84,000 84,050 84,100 84,150	84,050 84,100 84,150 84,200	18,034 18,048 18,062 18,076	18,393 18,407 18,421 18,435	87,000 87,050 87,100 87,150	87,150	18,874 18,888 18,902 18,916	19,233 19,247 19,261 19,275	90,000 90,050 90,100 90,150	90,150	19,714 19,728 19,742 19,756	20,073 20,087 20,101 20,115
81,200 81,250 81,300 81,350	81,250 81,300 81,350 81,400	17,250 17,264 17,278 17,292	17,609 17,623 17,637 17,651	84,200 84,250 84,300 84,350	84,250 84,300 84,350 84,400	18,090 18,104 18,118 18,132	18,449 18,463 18,477 18,491	87,200 87,250 87,300 87,350	87,300 87,350 87,400	18,930 18,944 18,958 18,972	19,289 19,303 19,317 19,331	90,200 90,250 90,300 90,350	90,300 90,350 90,400	19,770 19,784 19,798 19,812	20,129 20,143 20,157 20,171
81,400 81,450 81,500 81,550	81,450 81,500 81,550 81,600	17,306 17,320 17,334 17,348 17,362	17,665 17,679 17,693 17,707	84,400 84,450 84,500 84,550	84,450 84,550 84,600 84,650	18,146 18,160 18,174 18,188 18,202	18,505 18,519 18,533 18,547 18,561	87,400 87,450 87,500 87,550	87,550 87,600	18,986 19,000 19,014 19,028 19,042	19,345 19,359 19,373 19,387 19,401	90,400 90,450 90,500 90,550 90,600	90,500 90,550 90,600	19,826 19,840 19,854 19,868 19,882	20,185 20,199 20,213 20,227 20,241
81,600 81,650 81,700 81,750 81,800	81,650 81,700 81,750 81,800 81,850	17,362 17,376 17,390 17,404 17,418	17,721 17,735 17,749 17,763 17,777	84,600 84,650 84,700 84,750 84,800	84,700 84,750 84,800 84,850	18,216 18,230 18,244 18,258	18,575 18,589 18,603 18,617	87,600 87,650 87,700 87,750 87,800	87,700 87,750 87,800	19,042 19,056 19,070 19,084 19,098	19,401 19,415 19,429 19,443 19,457	90,600 90,650 90,700 90,750 90,800	90,700 90,750 90,800	19,882 19,896 19,910 19,924 19,938	20,241 20,255 20,269 20,283 20,297
81,850 81,900 81,950	81,900 81,950 82,000	17,432 17,446 17,460	17,791 17,805 17,819	84,850 84,900 84,950	84,900 84,950 85,000	18,272 18,286 18,300	18,631 18,645 18,659	87,850 87,900 87,950	87,900 87,950 88,000	19,112 19,126 19,140	19,471 19,485 19,499	90,850 90,900 90,950	90,900 90,950 91,000	19,952 19,966 19,980	20,311 20,325 20,339
82,	,000			85	,000			88,	,000	Ι		91	,000	1	
82,000 82,050 82,100 82,150	82,100 82,150 82,200	17,474 17,488 17,502 17,516	17,833 17,847 17,861 17,875	85,000 85,050 85,100 85,150	85,100 85,150 85,200	18,314 18,328 18,342 18,356	18,673 18,687 18,701 18,715	88,000 88,050 88,100 88,150	88,150	19,154 19,168 19,182 19,196	19,513 19,527 19,541 19,555	91,000 91,050 91,100 91,150	91,150	19,994 20,008 20,022 20,036	20,353 20,367 20,381 20,395
82,200 82,250 82,300 82,350	82,400	17,530 17,544 17,558 17,572	17,889 17,903 17,917 17,931	85,200 85,250 85,300 85,350	85,250 85,300 85,350 85,400	18,370 18,384 18,398 18,412	18,729 18,743 18,757 18,771	88,200 88,250 88,300 88,350	88,350 88,400	19,210 19,224 19,238 19,252	19,569 19,583 19,597 19,611	91,200 91,250 91,300 91,350	91,300 91,350	20,050 20,064 20,078 20,092	20,409 20,423 20,437 20,451
82,400 82,450 82,500 82,550	82,600	17,586 17,600 17,614 17,628	17,945 17,959 17,973 17,987	85,400 85,450 85,500 85,550	85,450 85,500 85,550 85,600	18,426 18,440 18,454 18,468	18,785 18,799 18,813 18,827	88,400 88,450 88,500 88,550	88,500 88,550 88,600	19,266 19,280 19,294 19,308	19,625 19,639 19,653 19,667	91,400 91,450 91,500 91,550	91,500 91,550 91,600	20,106 20,120 20,134 20,148	20,466 20,483 20,499 20,516
82,600 82,650 82,700 82,750	82,750 82,800	17,642 17,656 17,670 17,684	18,001 18,015 18,029 18,043	85,600 85,650 85,700 85,750	85,650 85,700 85,750 85,800	18,482 18,496 18,510 18,524	18,841 18,855 18,869 18,883	88,600 88,650 88,700 88,750	88,700 88,750 88,800	19,322 19,336 19,350 19,364	19,681 19,695 19,709 19,723	91,600 91,650 91,700 91,750	91,700 91,750 91,800	20,162 20,176 20,190 20,204	20,532 20,549 20,565 20,582
82,900 82,950	82,900 82,950 83,000	17,698 17,712 17,726 17,740	18,057 18,071 18,085 18,099	85,900 85,950	85,850 85,900 85,950 86,000	18,538 18,552 18,566 18,580	18,897 18,911 18,925 18,939	88,900	88,850 88,900 88,950 89,000	19,378 19,392 19,406 19,420	19,737 19,751 19,765 19,779	91,850 91,900	91,850 91,900 91,950 92,000	20,218 20,232 20,246 20,260	20,598 20,615 20,631 20,648
	,000			<u> </u>	,000			89,000				92,000			
83,100 83,150	83,050 83,100 83,150 83,200	17,754 17,768 17,782 17,796	18,113 18,127 18,141 18,155	86,050 86,100 86,150	86,200	18,594 18,608 18,622 18,636	18,953 18,967 18,981 18,995	89,050 89,100 89,150		19,434 19,448 19,462 19,476	19,793 19,807 19,821 19,835	92,050 92,100 92,150	92,050 92,100 92,150 92,200	20,274 20,288 20,302 20,316	20,664 20,681 20,697 20,714
83,350		17,810 17,824 17,838 17,852	18,169 18,183 18,197 18,211	86,200 86,250 86,300 86,350	86,350 86,400	18,650 18,664 18,678 18,692	19,009 19,023 19,037 19,051	89,200 89,250 89,300 89,350	89,300 89,350 89,400	19,490 19,504 19,518 19,532	19,849 19,863 19,877 19,891	92,200 92,250 92,300 92,350	92,250 92,300 92,350 92,400	20,330 20,344 20,358 20,372	20,730 20,747 20,763 20,780
83,400 83,450 83,500 83,550	83,500 83,550 83,600	17,866 17,880 17,894 17,908	18,225 18,239 18,253 18,267	86,400 86,450 86,500 86,550	86,450 86,500 86,550 86,600	18,706 18,720 18,734 18,748	19,065 19,079 19,093 19,107	89,400 89,450 89,500 89,550	89,500 89,550 89,600	19,546 19,560 19,574 19,588	19,905 19,919 19,933 19,947	92,400 92,450 92,500 92,550	92,450 92,500 92,550 92,600	20,386 20,400 20,414 20,428	20,796 20,813 20,829 20,846
83,600 83,650 83,700 83,750	83,700 83,750 83,800	17,922 17,936 17,950 17,964	18,281 18,295 18,309 18,323	86,600 86,650 86,700 86,750	86,650 86,700 86,750 86,800	18,762 18,776 18,790 18,804	19,121 19,135 19,149 19,163	89,600 89,650 89,700 89,750	89,700 89,750 89,800	19,602 19,616 19,630 19,644	19,961 19,975 19,989 20,003	92,600 92,650 92,700 92,750	92,650 92,700 92,750 92,800	20,442 20,456 20,470 20,484	20,862 20,879 20,895 20,912
83,800 83,850 83,900 83,950	83,900 83,950	17,978 17,992 18,006 18,020	18,337 18,351 18,365 18,379	86,800 86,850 86,900 86,950	86,850 86,900 86,950 87,000	18,818 18,832 18,846 18,860	19,177 19,191 19,205 19,219	89,800 89,850 89,900 89,950	89,900 89,950	19,658 19,672 19,686 19,700	20,017 20,031 20,045 20,059	92,800 92,850 92,900 92,950	92,850 92,900 92,950 93,000	20,498 20,512 20,526 20,540 entinued or	20,928 20,945 20,961 20,978

If Form 1040NR-EZ, Inc 14, is— If Form 1040NR-EZ, Inc 14, is— Inc 14, is	2005 Ta	ax fabl	e— Cor	ntinued			1		l			
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93,000 93,000		less	Single	filing sepa-		less	Single	filing sepa-		less	Single	filing sepa-
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93,050 93,100 20,668 21,011 96,050 96,100 21,408 22,001 99,050 99,100 92,248 22,901 93,100 93,105 20,262 20,001 91,000 93,100 93,100 93,100 93,100 93,100 93,100 93,100 93,000 21,046 22,001 99,100 99,100 99,100 99,100 93,000 23,000 23,000 23,000 20,064 21,077 96,250 96,250 21,478 22,003 99,200 99,200 99,200 93,000 23,000 23,000 23,000 20,0630 21,478 22,003 99,300 93,000 23,0	93,	,000			96,	000			9	9,000		
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93,500 93,500 20,680 21,1549 96,500 21,524 22,149 99,550 99,550 22,374 23,139 93,550 93,600 20,708 21,176 96,550 96,600 21,548 22,166 93,670 93,550 21,924 99,550 93,600 22,382 23,132 93,600 93,650 22,192 96,600 96,600 21,562 22,189 99,550 95,600 22,382 23,129 93,700 93,750 20,708 21,299 96,600 96,600 21,562 22,189 96,500 93,650 24,462 23,172 93,700 93,750 20,708 21,255 96,700 92,750 21,590 22,215 97,000 93,650 24,462 23,172 93,800 93,850 20,764 21,225 96,800 96,800 21,604 22,232 99,750 93,800 22,446 23,221 93,800 93,900 20,778 21,255 96,800 96,800 21,604 22,232 99,750 93,800 22,446 23,221 93,800 93,900 20,778 21,255 96,800 96,800 21,604 22,232 99,750 93,800 22,446 23,221 93,800 93,900 20,709 21,275 96,850 96,950 21,664 22,281 93,900 93,950 22,486 23,271 93,950 93,900 22,446 23,221 94,000 94,000 94,000 20,802 21,308 96,950 97,000 21,604 22,281 99,800 99,850 22,486 23,271 94,150 94,000 20,882 21,381 96,950 97,000 21,660 22,281 99,800 99,950 22,486 23,271 94,150 94,000 94,500 20,802 21,337 97,100 97,150 21,002 22,347 94,150 94,000 20,882 21,341 97,000 97,500 21,761 22,314 94,000 94,500 20,904 21,407 97,250 97,000 21,761 22,344 94,500 94,350 20,918 21,423 97,300 97,350 21,763 22,384 94,300 94,350 20,918 21,423 97,300 97,350 21,761 22,384 94,500 94,500 20,980 21,404 97,350 97,000 21,804 22,479 94,500 94,500 20,980 21,469 97,000 97,400 21,772 22,430 94,500 94,500 20,980 21,404 21,457 97,500 97,500 21,804 22,479 94,500 94,500 20,981 21,423 97,500 97,500 21,804 22,479 94,500 94,500 20,981 21,423 97,500 97,500 21,804 22,479 94,500 94,500 20,981 21,423 97,500 97,500 21,804 22,479 94,500 94,500 20,981 21,423 97,500 97,500 21,804 22,479 94,500 94,500 20,981 21,404 21,572 97,750 97,800 21,804 22,604 94,600 94,600 20,981 21,504 97,600 97,500 21,804 22,604 94,600 94,600 20,981 21,604 21,604 94,604 94,604 94,405 94,406 9	93,250 93,300	93,300 93,350	20,624 20,638	21,077 21,093	96,250 96,300	96,300 96,350	21,464 21,478	22,067 22,083	99,25	0 99,300 0 99,350) 22,304) 22,318	23,057 23,073
93,650 93,700 20,736 21,229 96,650 96,700 21,576 22,199 99,650 99,700 22,243 23,189 93,700 93,750 20,870 21,225 96,700 96,700 21,500 22,215 99,750 99,800 22,443 23,222 23,800 93,800 20,792 21,275 96,850 96,800 21,604 22,232 99,750 99,800 22,448 23,223 23,800 93,900 20,792 21,275 96,850 96,800 21,632 22,248 99,850 99,900 22,472 23,255 23,900 93,950 20,820 21,308 96,950 21,646 22,291 99,950 100,000 22,472 23,255 23,255 23,900 93,950 22,488 23,241 97,000 21,660 22,298 99,950 100,000 22,500 23,288 94,000 94,050 94,050 94,100 20,820 21,337 97,050 97,000 21,660 22,298 99,950 100,000 22,500 23,288 94,050 94,100 20,828 21,337 97,150 97,200 21,674 22,314 94,150 94,250 94,450 94,550 94,450 94,550 94,450 94,550 94,600 21,473 97,450 97,500 97,500 21,836 22,483 94,550 94,600 20,988 21,506 97,550 97,600 21,828 22,486 94,550 94,600 20,988 21,506 97,550 97,600 21,828 22,496 94,550 94,600 94,650 94,750 94,850 94,950 21,086 21,621 97,950 97,550 21,870 22,552 94,950 94,950 21,188 21,553 97,850 97,950 21,886 22,652 94,465 94,450	93,450 93,500	93,500 93,550	20,680 20,694	21,143 21,159	96,450 96,500	96,500 96,550	21,520 21,534	22,133 22,149 22,166	99,45 99,50	0 99,500 0 99,550	22,360	23,123 23,139
93,850 93,900 20,792 21,275 96,850 96,900 21,632 22,281 99,850 99,900 22,472 23,255 93,950 94,000 20,820 21,308 96,900 96,950 21,660 22,281 99,900 99,900 22,486 23,271 93,950 94,000 20,834 21,324 97,000 97,050 21,674 22,314 94,100 94,150 20,834 21,334 97,050 97,100 21,688 22,337 94,100 94,250 20,876 21,377 97,150 97,150 21,702 22,347 94,150 94,200 94,250 20,876 21,377 97,150 97,250 21,702 22,347 94,200 94,250 20,904 21,407 97,250 97,300 27,744 22,397 94,300 94,550 20,946 21,455 97,300 97,350 21,782 22,413 94,450 94,550 94,550 20,946 21,456 97,400 97,450 21,772 22,430 94,450 94,550 20,960 21,474 97,550 97,500 21,800 22,463 94,550 94,550 20,974 21,489 97,550 97,550 21,814 22,479 94,550 94,600 20,982 21,562 97,600 97,650 21,842 22,562 94,700 94,750 21,030 21,555 97,700 97,850 21,884 22,562 94,700 94,750 21,030 21,555 97,750 97,850 21,884 22,562 94,900 94,950 21,044 21,572 97,750 97,850 21,884 22,562 94,950 94,950 94,950 94,950 91,065 21,166 21,539 97,650 97,000 21,912 22,555 94,750 94,800 94,550 21,166 21,539 97,650 97,000 21,884 22,562 94,950 94,950 94,950 21,044 21,572 97,750 97,850 21,862 22,611 94,950 95,500 21,148 21,673 98,000 98,500 21,044 21,572 97,750 97,850 21,982 22,578 94,850 94,900 94,566 21,621 99,955 95,900 21,100 21,638 97,900 97,950 21,982 22,560 95,500 21,184 21,777 98,250 98,300 21,982 22,614 99,950 99,960 22,000 99,960 22,000 99,960	93,650 93,700 93,750	93,700 93,750 93,800	20,736 20,750 20,764	21,209 21,225 21,242	96,650 96,700 96,750	96,700 96,750 96,800	21,576 21,590 21,604	22,199 22,215 22,232	99,65 99,70 99,75	0 99,700 0 99,750 0 99,800	22,416 22,430 22,444	23,189 23,205 23,222
94,000 94,050 20,834 21,324 97,000 97,050 21,674 22,314 94,050 94,100 20,848 21,341 97,050 97,100 21,688 22,331 94,100 94,150 20,862 21,357 97,100 97,150 21,702 22,347 94,150 94,200 20,876 21,374 97,150 97,200 21,716 22,364 94,200 94,250 20,990 21,390 97,200 97,250 21,730 22,380 94,250 20,910 21,403 97,250 97,300 27,444 22,397 94,300 94,350 20,918 21,423 97,300 97,350 21,758 22,413 94,400 94,450 20,946 21,456 97,400 97,450 21,772 22,430 94,400 94,450 20,946 21,456 97,400 97,450 97,550 97,600 21,800 22,463 94,500 20,986 21,473 97,450 97,550 21,814 22,479 94,550 94,550 20,974 21,889 97,500 97,550 21,814 22,479 94,650 94,550 20,984 21,566 97,550 97,600 21,828 22,496 94,600 94,550 20,988 21,566 97,550 97,600 21,828 22,496 94,600 94,550 21,002 21,522 97,600 97,750 21,850 22,552 94,700 94,750 21,002 21,525 97,700 97,750 21,850 22,552 94,700 94,750 21,002 21,552 97,750 97,650 21,828 22,578 94,550 94,600 21,016 21,539 97,550 97,760 21,828 22,578 94,850 94,900 21,024 21,558 97,700 97,750 21,870 22,555 94,600 94,850 21,044 21,572 97,750 97,850 97,850 21,870 22,555 94,900 94,900 21,044 21,572 97,750 97,850 97,900 21,982 22,578 94,900 94,950 21,044 21,572 97,550 97,850 91,900 21,940 22,562 94,900 94,950 21,044 21,572 97,550 97,850 91,900 21,940 22,562 94,900 94,950 21,044 21,572 97,550 97,900 21,982 22,578 94,900 94,950 21,086 21,681 97,850 97,950 21,982 22,578 94,900 94,950 21,142 21,687 98,100 98,150 21,982 22,578 94,900 21,142 21,671 98,050 98,150 21,982 22,677 98,150 95,500 21,144 21,777 98,250 98,300 22,094 22,809 95,550 95,400 21,284 21,783 98,350 98,350 22,084 22,776 95,550 95,500 21,240 21,288 21,883 98,350 98,350 22,084 22,783 95,550 95,600 21,264 21,883 91,980 91,900 21,982 22,865 95,550 95,500 21,264 21,883 91,980 91	93,850 93,900	93,900 93,950	20,792 20,806	21,275 21,291	96,850 96,900	96,900 96,950	21,632 21,646	22,265 22,281	99,85 99,90	0 99,900 0 99,950	22,472 22,486	23,255 23,271
94,050 94,150 20,848 21,341 97,050 97,150 21,702 22,347 94,150 94,200 94,250 20,876 21,374 97,150 97,200 21,716 22,364 94,200 94,250 20,896 21,390 97,200 97,250 21,730 22,347 94,300 94,300 20,904 21,407 97,250 97,300 21,744 22,397 94,300 94,350 20,918 21,423 97,300 97,350 21,758 22,413 94,350 94,400 20,932 21,440 97,350 97,400 21,772 22,430 94,400 94,450 20,946 21,456 97,400 97,450 21,786 22,446 94,450 94,550 20,974 21,489 97,550 21,800 22,463 94,550 20,974 21,489 97,550 21,800 22,463 94,550 20,974 21,489 97,550 97,600 21,800 22,463 94,550 20,974 21,489 97,550 97,600 21,800 22,463 94,550 20,974 21,489 97,550 97,600 21,800 22,463 94,650 94,700 21,016 21,539 97,650 21,828 22,496 94,650 94,700 21,016 21,539 97,650 21,828 22,496 94,650 94,700 21,016 21,539 97,650 21,828 22,496 94,750 94,750 21,030 21,555 97,700 97,750 21,882 22,519 94,750 94,800 94,850 21,004 21,555 97,700 97,750 21,886 22,559 94,750 94,750 21,800 21,044 21,572 97,750 97,800 21,884 22,562 94,800 94,850 21,044 21,572 97,750 97,800 21,884 22,562 94,900 94,950 21,086 21,621 97,900 97,950 21,986 22,578 94,950 94,950 21,086 21,621 97,900 97,950 21,986 22,661 94,950 21,086 21,621 97,900 97,950 21,986 22,661 95,500 95,500 21,184 21,773 98,350 98,100 21,996 22,691 95,250 95,300 21,184 21,757 98,100 98,150 21,996 22,697 95,550 95,300 21,184 21,757 98,300 98,150 21,998 22,677 95,500 95,400 21,121 21,770 98,350 98,300 22,024 22,727 95,300 95,550 21,184 21,753 98,300 98,350 22,038 22,773 95,500 95,500 21,184 21,737 98,350 98,400 20,052 22,010 22,710 98,550 95,500 21,184 21,338 98,550 98,000 22,024 22,775 95,560 95,500 21,286 21,386 98,500 22,080 22,793 95,550 95,500 21,286 21,386 98,600 98,550 22,094 22,809 95,550 21,264 21,889 98,500 98,550 22,101 22,285 98,500 95,550 21,264 21,889 98,500 98,550 22,104 22,809 95,550 95,500 21,286 21,386 98,500 98,500 22,104 22,892 95,500 95,550 21,268 21,386 98,500 98,550 22,164 22,892 95,500 95,500 21,365 21,386 98,500 98,950 22,104 22,908 95,550 95,900 21,365 21,338 21,938 98,800 98,800 22,104 22,908 95,500 95,950 21,366 21	94	,000			97,	000						
94,250 94,300 20,904 21,407 97,250 97,300 21,744 22,397 94,300 94,350 20,918 21,423 97,300 97,350 21,758 22,413 94,350 94,400 20,932 21,440 97,350 97,400 21,772 22,430 94,450 94,550 20,946 21,456 97,450 91,550 94,550 20,974 21,489 97,500 21,800 22,463 94,500 94,550 20,974 21,489 97,500 97,550 21,814 22,479 94,550 94,600 20,988 21,506 97,550 97,600 21,828 22,496 94,600 94,650 21,002 21,522 97,600 97,650 21,814 22,479 94,550 94,670 21,016 21,539 97,650 97,600 21,828 22,529 94,650 94,700 21,016 21,539 97,650 97,700 21,856 22,529 94,700 94,750 21,030 21,552 97,700 97,750 21,870 22,545 94,800 94,850 21,044 21,572 97,750 97,800 21,884 22,562 94,800 94,850 21,058 21,568 97,800 97,850 21,884 22,562 94,900 94,950 21,068 21,621 97,900 97,950 21,982 22,578 94,950 95,000 21,100 21,638 97,850 97,900 21,912 22,595 94,950 95,000 21,100 21,638 97,950 98,000 21,940 22,628 95,000 95,250 21,114 21,667 98,000 94,950 21,184 21,637 98,000 94,950 21,186 21,621 97,900 97,950 21,982 22,677 95,150 95,200 21,156 21,142 21,667 98,000 94,950 95,000 21,100 21,538 97,950 98,000 21,940 22,628 95,000 21,156 21,1742 98,250 98,000 22,024 22,727 95,300 95,350 21,184 21,737 98,250 98,000 22,024 22,727 95,300 95,350 21,198 21,753 98,300 98,350 22,024 22,733 95,350 95,400 21,212 21,770 98,350 98,400 22,052 22,760 95,450 95,500 21,282 21,783 98,300 98,350 22,008 22,733 95,550 95,600 21,282 21,882 98,600 98,550 21,284 21,819 98,500 98,550 22,080 22,733 95,550 95,600 21,282 21,882 98,500 98,550 22,198 22,882 95,650 95,700 21,296 21,889 98,500 98,550 22,198 22,882 95,650 95,700 21,296 21,889 98,500 98,650 22,108 22,893 95,550 95,600 21,282 21,882 98,600 98,650 22,122 22,842 95,650 95,700 21,324 21,885 98,500 98,800 22,136 22,892 95,500 95,550 21,338 21,918 98,800 98,850 22,178 22,998 95,500 95,550 21,338 21,918 98,800 98,850 22,178 22,998 95,500 95,550 21,338 21,918 98,800 98,850 22,178 22,998 95,500 95,550 21,336 21,336 31,935 98,800 92,192 22,994 92,991 98,500 98,950 22,994 92,991 98,950 98,950 22,941	94,050 94,100	94,100 94,150	20,848 20,862	21,341 21,357	97,050 97,100	97,100 97,150	21,688 21,702	22,331 22,347				
94,450 94,500 20,960 21,473 97,450 97,500 21,800 22,463 94,500 94,600 20,988 21,506 97,500 21,828 22,496 94,600 94,650 21,002 21,522 97,600 97,650 21,842 22,479 94,600 94,650 94,700 21,016 21,539 97,600 97,650 21,8656 22,529 94,750 94,800 21,044 21,572 97,750 97,850 21,884 22,562 94,800 94,850 21,058 21,588 97,800 97,850 21,884 22,562 94,800 94,950 21,072 21,605 97,850 97,850 21,988 22,578 94,900 94,950 21,006 21,621 97,900 97,850 97,950 21,926 22,695 94,900 21,100 21,638 97,950 98,000 21,940 22,628 95,000 95,050 21,114 21,654 98,000 98,150 21,986 22,661 95,250 95,350 21,142 21,687 98,150 98,200 21,996 22,694 95,250 95,350 21,184 21,773 98,250 98,200 22,082 22,776 95,450 95,500 21,226 21,770 98,350 98,450 22,068 22,776 95,450 95,550 21,226 21,889 98,500 22,082 22,760 95,550 95,500 21,226 21,889 98,550 98,500 22,082 22,760 95,550 95,500 21,226 21,889 98,550 98,500 22,082 22,760 95,550 95,500 21,226 21,889 98,550 98,500 22,082 22,760 99,550 95,550 21,226 21,889 98,550 98,500 22,082 22,760 99,5500 95,550 21,226 21,889 98,550 98,500 22,082 22,826 99,5700 95,550 21,226 21,889 98,550 98,500 22,080 22,793 98,550 98,500 21,226 21,889 98,550 98,500 22,080 22,793 98,550 98,500 21,226 21,889 98,650 98,500 22,108 22,826 99,5700 95,550 21,236 21,885 98,500 98,550 22,108 22,826 99,5700 95,550 21,336 21,885 98,700 98,550 22,108 22,826 99,5750 95,500 21,324 21,902 98,550 98,750 22,150 22,825 99,5750 95,500 21,326 21,885 98,700 98,550 22,108 22,826 99,5750 95,500 21,324 21,902 98,750 98,800 22,178 22,908 95,500 21,326 21,936 21,936 98,950 22,108 22,908 99,5500 22,941 22,995 22,908 22,90	94,250 94,300	94,300 94,350	20,904 20,918 20,932	21,407 21,423	97,250 97,300 97,350	97,300 97,350 97,400	21,744 21,758	22,397 22,413 22,430				
94,650 94,700 21,016 21,535 97,650 97,700 21,856 22,529 94,750 94,750 21,030 21,555 97,750 97,750 21,870 22,545 94,800 94,850 21,058 21,588 97,800 97,850 21,884 22,552 94,800 94,950 21,072 21,605 97,850 97,950 21,912 22,595 94,900 94,950 21,072 21,663 97,950 97,950 21,912 22,595 94,900 95,000 21,100 21,638 97,950 98,000 21,940 22,628 95,000 95,050 21,114 21,654 98,000 98,050 21,940 22,628 95,050 95,150 95,150 95,150 95,150 95,250 21,176 21,704 98,150 98,200 21,982 22,677 95,350 95,350 21,184 21,777 98,350 98,350 22,024 22,727 95,350 95,550 21,212 21,770 98,350 98,400 22,052 22,760 95,400 95,550 21,226 21,884 21,836 98,400 98,450 22,066 22,776 95,550 95,500 21,268 21,836 98,500 98,550 22,038 22,743 95,550 95,500 21,268 21,836 98,500 98,550 22,038 22,760 95,550 95,550 21,268 21,836 98,550 98,550 22,038 22,760 95,550 95,550 21,268 21,836 98,550 98,600 22,038 22,760 95,550 95,550 21,268 21,836 98,550 98,500 22,038 22,760 95,550 95,550 21,268 21,836 98,550 98,600 22,108 22,826 95,600 95,550 21,268 21,836 98,550 98,600 22,108 22,826 95,650 95,700 21,268 21,885 98,700 98,750 22,136 22,875 95,750 95,800 21,332 21,935 98,800 98,850 22,150 22,875 95,750 95,800 21,334 21,935 98,800 98,850 22,164 22,892 95,800 95,950 21,336 21,951 98,800 98,950 22,194 22,925 95,900 95,950 21,336 21,951 98,900 98,950 22,194 22,925 95,900 95,950 21,336 21,951 98,900 98,950 22,194 22,941	94,450 94,500 94,550	94,500 94,550 94,600	20,960 20,974 20,988	21,473 21,489 21,506	97,450 97,500 97,550	97,500 97,550 97,600	21,800 21,814 21,828	22,463 22,479 22,496				
94,850 94,900 21,072 21,621 97,850 97,900 21,912 22,595 21,926 22,611 94,950 95,000 21,100 21,638 97,950 98,000 21,940 22,628 \$100,000 \$95,000 \$95,000 \$95,000 \$95,000 \$21,114 21,654 98,000 98,050 95,100 21,128 21,671 98,050 98,100 21,988 22,661 95,100 95,150 21,142 21,687 98,150 98,100 21,986 22,694 95,200 95,250 21,142 21,687 98,150 98,200 98,250 22,994 22,727 95,300 95,350 21,184 21,737 98,250 98,300 92,202 22,727 95,300 95,350 21,242 21,770 98,350 98,300 22,024 22,727 95,400 95,450 21,212 21,770 98,350 98,400 22,052 22,760 95,400 95,450 21,226 21,883 98,450 98,400 22,052 22,760 95,550 95,500 21,268 21,883 98,450 98,500 22,080 22,094 22,809 95,550 95,600 21,268 21,885 98,600 98,650 22,126 21,885 98,600 98,650 92,1362 21,324 21,902 98,750 98,800 98,850 22,164 22,892 95,800 95,850 21,324 21,902 98,750 98,800 98,950 22,164 22,892 95,800 95,950 21,352 21,935 98,800 98,950 22,164 22,892 95,800 95,950 21,352 21,935 98,800 98,950 22,164 22,892 95,800 95,950 21,352 21,935 98,800 98,950 22,164 22,892 95,800 95,950 21,352 21,935 98,800 98,950 22,164 22,908 95,900 95,950 21,352 21,935 98,800 98,950 22,206 22,941	94,650 94,700 94,750	94,700 94,750 94,800	21,016 21,030 21,044	21,539 21,555 21,572	97,650 97,700 97,750	97,700 97,750 97,800	21,856 21,870 21,884	22,529 22,545 22,562			_	
95,000 95,050 21,114 21,654 98,000 98,050 21,968 22,661 95,100 95,150 21,128 21,671 98,150 98,100 21,988 22,661 95,200 95,150 21,156 21,704 98,150 98,200 21,996 22,694 95,250 95,300 21,184 21,737 98,350 98,300 22,024 22,727 95,300 95,350 21,198 21,753 98,300 98,350 22,038 22,743 95,350 95,400 21,212 21,770 98,350 98,400 22,052 22,760 95,400 95,450 21,262 21,786 98,400 98,450 22,066 22,776 95,500 95,500 21,240 21,803 98,450 98,500 22,080 22,793 95,500 95,550 21,284 21,839 98,550 98,550 95,600 95,650 21,268 21,886 98,550 98,550 95,600 95,650 21,268 21,886 98,550 98,600 92,164 22,826 95,600 95,650 21,286 21,886 98,550 98,600 92,186 22,826 99,600 95,650 21,296 21,885 98,600 98,650 22,108 22,826 99,600 95,650 21,296 21,885 98,600 98,650 22,108 22,826 99,600 95,650 21,324 21,902 98,750 98,750 22,136 22,892 99,750 95,800 21,324 21,902 98,750 98,800 22,164 22,892 95,800 95,850 21,338 21,918 98,800 98,850 22,178 22,908 95,850 95,900 21,352 21,358 98,800 98,950 22,192 22,925 95,900 95,950 21,356 21,951 98,800 98,950 22,192 22,925 95,900 95,950 21,366 21,951 98,900 98,950 22,192 22,925 95,900 95,950 21,356 21,951 98,900 98,950 22,192 22,925 95,900 95,950 21,356 21,951 98,900 98,950 22,206 22,941	94,850 94,900	94,900 94,950	21,072 21,086	21,605 21,621	97,850 97,900	97,900 97,950	21,912 21,926	22,595 22,611		\$10	00,000	
95,000 95,100 21,128 21,687 98,100 98,100 21,988 22,661 95,100 95,150 95,200 21,156 21,704 98,150 98,200 21,996 22,694 95,250 95,300 91,350 21,184 21,737 98,350 95,400 21,212 21,770 98,350 98,300 22,024 22,727 95,300 95,350 21,188 21,753 98,300 98,350 22,038 22,743 95,350 95,400 21,212 21,770 98,450 98,400 22,052 22,760 95,450 95,550 21,286 21,881 98,500 98,550 95,500 95,550 21,286 21,881 98,500 98,550 95,500 95,550 21,286 21,886 98,500 98,550 98,700 95,550 95,700 95,750 21,286 21,886 98,600 98,650 22,188 22,826 95,700 95,750 95,800 21,324 21,902 98,750 98,800 98,850 22,086 22,875 95,750 95,800 21,324 21,902 98,750 98,800 98,850 22,188 22,826 95,800 95,850 21,338 21,918 98,800 98,850 22,188 22,982 95,800 95,950 21,338 21,918 98,800 98,850 22,192 22,925 95,900 95,950 21,366 21,951 98,800 98,950 22,192 22,925 95,900 95,950 21,366 21,951 98,800 98,950 22,192 22,925 95,900 95,950 21,366 21,951 98,800 98,850 22,178 22,908 95,950 95,950 21,366 21,951 98,800 98,850 22,192 22,925 95,900 95,950 21,366 21,951 98,800 98,850 22,192 22,925 95,900 95,950 21,366 21,951 98,800 98,850 22,206 22,941		<u></u>								or	over—	
95,250 95,300 21,184 21,737 98,250 98,300 22,024 22,727 95,300 95,350 21,198 21,753 98,350 98,350 22,038 22,743 95,350 95,400 21,212 21,770 98,350 98,400 22,052 22,760 95,400 95,450 21,226 21,786 98,400 98,450 22,066 22,776 95,450 95,550 21,240 21,803 98,450 98,550 22,098 22,793 95,550 95,560 21,268 21,836 98,550 98,500 22,108 22,809 95,600 95,650 21,282 21,836 98,650 98,600 22,110 22,826 95,600 95,700 21,296 21,869 98,650 98,700 22,136 22,859 95,700 95,750 21,310 21,885 98,700 98,750 22,150 22,875 95,800 95,800 21,338 21,918 98,800 98,8	95,050 95,100	95,100 95,150	21,128 21,142	21,671 21,687	98,050 98,100	98,100 98,150	21,968 21,982	22,661 22,677				R
95,450 95,500 21,240 21,803 98,450 98,500 22,080 22,793 95,500 95,550 21,254 21,819 98,500 98,550 92,094 22,809 95,550 95,600 21,268 21,836 98,550 98,600 22,108 22,826 95,650 95,700 21,296 21,869 98,650 98,700 22,136 22,826 95,700 95,750 21,310 21,885 98,700 98,750 22,136 22,859 95,750 95,800 21,324 21,902 98,750 98,800 22,164 22,892 95,800 95,850 21,338 21,918 98,800 98,850 22,178 22,908 95,850 95,900 21,352 21,935 98,850 98,900 22,192 22,925 95,900 95,950 21,366 21,951 98,900 98,950 22,206 22,941	95,250 95,300	95,300 95,350	21,184 21,198 21,212	21,737 21,753	98,250 98,300 98,350	98,300 98,350 98,400	22,024 22,038	22,727 22,743				
95,650 95,700 21,296 21,869 98,650 98,700 22,136 22,859 95,700 95,750 21,310 21,885 98,700 98,750 22,150 22,875 95,750 95,800 21,324 21,902 98,750 98,800 22,164 22,892 95,800 95,850 21,338 21,918 98,800 98,850 22,178 22,908 95,850 95,900 21,352 21,935 98,850 98,900 22,192 22,925 95,900 95,950 21,366 21,951 98,900 98,950 22,206 22,941	95,450 95,500 95,550	95,500 95,550 95,600	21,240 21,254 21,268	21,803 21,819 21,836	98,450 98,500 98,550	98,500 98,550 98,600	22,080 22,094 22,108	22,793 22,809 22,826				
95,850 95,900 21,352 21,935 98,850 98,900 22,192 22,925 95,900 95,950 21,366 21,951 98,900 98,950 22,206 22,941	95,650 95,700 95,750	95,700 95,750 95,800	21,296 21,310 21,324	21,869 21,885 21,902	98,650 98,700 98,750	98,700 98,750 98,800	22,136 22,150 22,164	22,859 22,875 22,892				
	95,850 95,900	95,900 95,950	21,352 21,366	21,935 21,951	98,850 98,900	98,900 98,950	22,192 22,206	22,925 22,941				

Form **926**(Rev. December 2005) Department of the Treasury Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation

► Attach to your income tax return.

OMB No. 1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instruction	ns)
Name of transferor	Identifying number (see instructions)
If the transferor was a corporation, complete questions	1a, 1b, and 1c.
a If the transfer was a section 361(a) or (b) transfer, was the 5 or fewer domestic corporations?	
b Did the transferor remain in existence after the transfer?	
If not, list the controlling shareholder(s) and their identify	ying number(s):
Controlling shareholder	Identifying number
c If the transferor was a member of an affiliated group corporation?	filing a consolidated return, was it the parent
If not, list the name and employer identification number	(EIN) of the parent corporation:
Name of parent corporation	EIN of parent corporation
	the actual transferor (but is not treated as such under section 367),
list the name and EIN of the transferor's partnership:	
Name of partnership	EIN of partnership
Part II Transferee Foreign Corporation Information	
3 Name of transferee (foreign corporation)	4 Identifying number, if any
5 Address (including country)	
6 Country of incorporation or organization	
7 Foreign law characterization (see instructions)	
8 Is the transferee foreign corporation a controlled foreign	corporation?

Form 926 (Rev. 12-2005) Page **2**

t III Information Regarding Transfer of Property	(see instructions)	
Date of transfer	10 Type of nonrecognition transaction (see instructions)	
Description of property transferred:		
Did this transfer result from a change in the classification o	f the transferee to that of a foreign corporation?	□ No
		☐ No
Was intangible property (within the meaning of section transaction?	n 936(h)(3)(B)) transferred as a result of the	□ No
If yes, describe the nature of the rights to the intangible $\boldsymbol{\mu}$	property that was transferred in the transfer:	
	Date of transfer Description of property transferred: Did this transfer result from a change in the classification of Was the transferor required to recognize income under through 1.367(a)-6T (e.g., for tainted property, depreciatio Was intangible property (within the meaning of section transaction?	Date of transfer 10 Type of nonrecognition transaction (see instructions) Description of property transferred: Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Was the transferor required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T (e.g., for tainted property, depreciation recapture, branch loss recapture, etc.)? Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the

Form 926 (Rev. 12-2005) Page **3**

General Instructions

Purpose of Form

Use Form 926 to report certain transfers of tangible or intangible property to a foreign corporation required by section 6038B.

Who Must File

Generally, a U.S. citizen or resident, a domestic corporation, or a domestic estate or trust must file Form 926 to report transfers of property described in section 6038B(a)(1)(A) to a foreign corporation.

Special Rules

- Transfers by a partnership. If the transferor is a partnership (domestic or foreign), the domestic partners of the partnership, not the partnership itself, are required to comply with section 6038B and file Form 926. Each domestic partner is treated as a transferor of its proportionate share of the property.
- Transfers by a husband and wife. A husband and wife may file Form 926 jointly, but only if they file a joint income tax return.
- Transfers of cash. A U.S. person that transfers cash to a foreign corporation must report the transfer on Form 926 if (a) immediately after the transfer the person holds directly or indirectly at least 10% of the total voting power or the total value of the foreign corporation or (b) the amount of cash transferred by the person to the foreign corporation during the 12-month period ending on the date of the transfer exceeds \$100,000. See Regulations section 1.6038B-1(b)(3).

Exceptions to Filing

- **1.** For exchanges described in section 354, a U.S. person does not have to file Form 926 if:
- **a.** The U.S. person exchanges stock of a foreign corporation in a reorganization described in section 368(a)(1)(E) or
- **b.** The U.S. person exchanges stock of a domestic or foreign corporation for stock of a foreign corporation under an asset reorganization described in section 368(a)(1)(C), (D), or (F), that is not treated as an indirect stock transfer under section 367(a).
- **2.** Generally, a domestic corporation that distributes stock or securities of a domestic corporation under section 355 is not required to file Form 926. However, this exception does not apply if the distribution is of stock or securities of a foreign controlled corporation to a distributee shareholder who is not a U.S. citizen or resident or a domestic corporation.
- **3.** A U.S. person that transfers stock or securities under section 367(a) does not have to file Form 926 if either **a** or **b** below applies.
- **a.** The U.S. transferor owned less than 5% of both the total voting power and the total value of the transferee foreign corporation immediately after the transfer **and** either:
- The U.S. transferor qualified for nonrecognition treatment with respect to the transfer, or
- The U.S. transferor is a tax-exempt entity and the income was not unrelated business income, or

- The transfer was taxable to the U.S. transferor and such person properly reported the income on its timely filed return, or
- The transfer is considered to be to a foreign corporation solely by reason of Regulations section 1.83-6(d)(1) and the fair market value of the property transferred did not exceed \$100,000.
- **b.** The U.S. transferor owned 5% or more of the total voting power or the total value of the transferee foreign corporation immediately after the transfer **and** either:
- The transferor (or one or more successors) properly entered into a gain recognition agreement, or
- The U.S. transferor is a tax-exempt entity and the income was not unrelated business income, or
- The transfer was taxable to the U.S. transferor and such person properly reported the income on its timely filed return, or
- The transfer is considered to be to a foreign corporation solely by reason of Regulations section 1.83-6(d)(1) and the fair market value of the property transferred did not exceed \$100.000.

When and How To File

Form 926 (and the additional information required under Regulations section 1.6038B-1(c) and Temporary Regulations sections 1.6038B-1T(c)(1) through (5) and 1.6038B-1T(d)) must be filed with the U.S. transferor's income tax return for the tax year that includes the date of the transfer.

Other Forms That May Be Required

Persons filing this form may be required to file **Form TD F 90-22.1,** Report of Foreign Bank and Financial Accounts.

A U.S. transferor that is required to enter into a gain recognition agreement under section 367 to qualify for nonrecognition treatment must file **Form 8838**, Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement, or a similar statement, to extend the statute of limitations with respect to the gain realized but not recognized on the transfer.

Penalties for Failure To File

If a taxpayer fails to comply with section 6038B, the penalty equals 10% of the fair market value of the property at the time of the transfer. The penalty will not apply if the failure to comply is due to reasonable cause and not to willful neglect. The penalty is limited to \$100,000 unless the failure to comply was due to intentional disregard. Moreover, the period of limitations for assessment of tax upon the transfer of that property is extended to the date that is 3 years after the date on which the information required to be reported is provided.

Specific Instructions

Part I—U.S. Transferor Information

Identifying Number

The identifying number of an individual is his or her social security number (SSN). The identifying number of all others is their employer identification number (EIN).

Form 926 (Rev. 12-2005) Page **4**

Lines 1 and 2

Line 1a. If you answered "Yes" to question 1a and the asset is a tangible asset, section 367(a)(5) may require basis adjustments. If you answered "No" to question 1a and the asset is a tangible asset, the transfer is taxable under sections 367(a)(1) and (a)(5). If the asset transferred is an intangible asset, see section 367(d) and its regulations.

Line 1b. If the transferor went out of existence pursuant to the transfer (e.g., as in a reorganization described in section 368(a)(1)(C)), list the controlling shareholders.

Line 1c. If the transferor was a member of an affiliated group filing a consolidated tax return (see sections 1501 through 1504), but was not the parent corporation, list the name and EIN of the parent corporation and file Form 926 with the parent corporation's consolidated return.

Line 2. If the actual transferor was a partnership, the domestic partners of the partnership, not the partnership itself, are deemed to be the transferors. See Temporary Regulations section 1.367(a)-1T(c)(3). List the name and identification number of the partnership.

Part II—Transferee Foreign Corporation Information

Line 7. List the entity classification (e.g., partnership, corporation, etc.) of the transferee foreign corporation under the laws of the country of incorporation or organization.

Line 8. See section 957(a) to determine whether the corporation is a controlled foreign corporation immediately after the transfer.

Part III—Information Regarding Transfer of Property

Line 10. List the type of nonrecognition transaction that gave rise to the reporting obligation (e.g., section 332, 351, 354, 356, or 361).

Line 11. Give a brief description of the property transferred and attach to Form 926 the information required under Regulations sections 1.6038B-1(c) and Temporary Regulations sections 1.6038B-1T(c)(1) through 1.6038B-1T(c)(5) and 1.6038B-1T(d).

Line 12. If this transfer resulted from a change in the classification of the transferee to that of a foreign corporation (a deemed transfer resulting from a classification change on **Form 8832**, Entity Classification

Election, or a termination of a section 1504(d) election), check the "Yes" box. If the transfer was an actual transfer of property to a foreign corporation, check the "No" box.

Line 13. See Temporary Regulations sections 1.367(a)-4T through 1.367-6T for instances in which a transferor must recognize income on the transfer of tangible property that qualifies for nonrecognition treatment (see section 367(a)(3) and Temporary Regulations section 1.367(a)-2T). Additional information is required to be attached to this form. See Temporary Regulations sections 1.6038B-1T(c)(4)(iii) and (vii), and 1.6038B-1T(c)(5).

Line 14a. If you checked the "Yes" box, additional information is required to be attached to this form. See Temporary Regulations section 1.6038B-1T(d).

Line 14b. See Temporary Regulations section 1.6038B-1T(d).

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 30 min.

Learning about the law or the form . . . 4 hr., 10 min.

Preparing and sending the form to the IRS 4 hr., 26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **970**(Rev. December 2005) Department of the Treasury Internal Revenue Service

Application To Use LIFO Inventory Method

► Attach to your tax return.

OMB No. 1545-0042

Attachment Sequence No. **122**

Name of filer (name of parent corporation if a consolidated group) (see instructions)

Filer's identification number (see instructions)

Name of applicant(s) (if different from filer) and identification number(s)

Par	Statement of Election under Section 472	Yes	No
1	The applicant elects to use the LIFO inventory method for the tax year ending (enter month, day, year) ▶		
	See instructions and attach a statement if necessary.		
2	In an attached statement, identify and describe the inventory method(s) used by the applicant in the prior tax year for the goods covered by this election.		
За	Is the applicant already using the LIFO inventory method for any other goods?		
b	If "Yes" to line 3a, attach a statement identifying and describing the goods and the LIFO methods used.		
4a	Has the applicant ever used the LIFO inventory method for the goods covered by this election?		
b	If "Yes" to line 4a, attach a statement listing the tax years for which the LIFO inventory method was used and explaining why the LIFO inventory method was discontinued.		
5	The applicant will not use the LIFO inventory method to account for the following goods (enter here): ▶		
	Attach a statement if necessary.		
Par	t II LIFO Inventory Requirements	Yes	No
6a	Did the applicant value the closing inventories of goods covered by this election at cost for the tax year immediately preceding the tax year specified on line 1?		
b	If "No" to line 6a, did the applicant value the beginning inventories of goods covered by this election at cost for the tax year specified on line 1 as required by section 472(d)?		
С	If "Yes" to line 6b, will the applicant account for the adjustment required by section 472(d) over a 3-year period? If "No" to line 6c, attach an explanation.		
	When determining the beginning inventories of goods covered by this election, did the applicant treat those goods as being acquired for a unit cost that is equal to the total cost of those goods divided by the total number of units on hand?		
b	If "No" to line 7a, attach an explanation.		
8a	Did the applicant (or any member of the same group of financially related corporations as defined in section 472(g)) issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the tax year specified on line 1?		
b	If "Yes" to line 8a, attach a statement describing the recipient(s), the date(s) of issuance, and the inventory method(s) used to determine income, profit, or loss in those statements.		
9a	Will the applicant determine beginning and ending inventories at cost regardless of market value?		
b	If "No" to line 9a, attach an explanation.		
	As a condition of adopting the LIFO inventory method, Regulations section 1.472-4 requires a taxpayer to agree to make any adjustments incident to the change to, the change from, or the use of, the LIFO inventory method that, upon the examination of the taxpayer's income tax return, the IRS determines are necessary to clearly reflect income. Does the applicant agree to this condition?		
	If "No" to line 10a, the applicant is not eligible to use the LIFO inventory method and does not need to file Form 970.		
Par	t III Specific Goods (Unit) Method		

11 Under Regulations section 1.472-1, the types of goods in the opening inventory must be compared with similar types of goods in the closing inventories. Attach a list of the types or categories of goods that will be compared, describe the goods that will be included in each type or category, and identify the unit of measure (pounds, barrels, feet, etc.) used for each type or category.

Cat. No. 17057T

Page 2 Form 970 (Rev. 12-2005) Part III Specific Goods (Unit) Method (Continued) 12 Check the box corresponding to the method that the applicant will use to determine the cost of the goods in the closing inventories in excess of the cost of the goods in the opening inventories (see instructions): Actual cost of goods most recently purchased or produced Average cost of goods purchased or produced during the tax year Actual cost of goods purchased or produced in the order of acquisition Other (attach explanation) Part IV Dollar-Value Method Attach a statement describing the applicant's method of defining "items." b If "Yes" to line 14a, attach a statement explaining whether the applicant did, or will, account for the goods purchased at below-market prices and similar goods produced or acquired at market prices as separate items. If the applicant did, or will, account for both types of goods as the same item, explain and justify. Attach a statement describing the method of pooling the applicant will use for the goods covered by this election. If the applicant will use more than one dollar-value pool, list and describe the contents of each dollar-value pool (see instructions). Identify or describe the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (for example, double-extension method, link-chain method, or index method). If the applicant's method is neither the double-extension method nor the Inventory Price Index Computation method, attach a statement describing the method in detail and justifying the applicant's use of the selected method (see instructions). Check the box corresponding to the method the applicant will use to determine the current-year cost of goods in the closing inventories and to value the LIFO increments of the dollar-value pool(s) (see instructions). Actual cost of goods most recently purchased or produced Average cost of goods purchased or produced during the tax year Actual cost of goods purchased or produced in the order of acquisition ☐ Other (attach explanation) Part V **Inventory Price Index Computation (IPIC) Method** Check the box corresponding to the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (see instructions). □ Double-extension IPIC method ☐ Link-chain IPIC method Check the box corresponding to the table from which the applicant will select Bureau of Labor Statistics (BLS) price indexes (see instructions). ☐ Table 3 of the Consumer Price Index (CPI) Detailed Report ☐ Table 6 of the Producer Price Index (PPI) Detailed Report Other table of the PPI Detailed Report If the applicant will use "Other table of the PPI Detailed Report," attach a statement explaining why the other table is more appropriate than Table 6. If the applicant elects to use a representative month for selecting BLS price indexes from the applicable Detailed Report, enter the representative month elected for each dollar-value pool. See instructions and attach a statement if necessary. Other Information Part VI Attach a statement describing the applicant's method of determining the cost of inventory items (for example, standard cost method, actual invoice cost, joint product cost method, or retail inventory method). Did the applicant receive IRS consent to change the method of valuing inventories for the tax year specified on line 1 (see instructions)? ☐ Yes ☐ No

Form 970 (Rev. 12-2005) Page **3**

General Instructions

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

Purpose of Form

Form 970 is filed with your income tax return to elect to use the last-in, first-out (LIFO) inventory method described in section 472. If you prefer, you can file an election statement that gives the same information requested on Form 970.

How To Use Form 970

You must complete Parts I, II, and VI. In addition, complete Parts III, IV, and V, as applicable.

When To File

File Form 970 (or a similar statement) with your tax return for the first tax year you intend to use the LIFO method.

If you filed your return for the tax year in which you wish to use the LIFO inventory method described in section 472 without making the election, you can make the election by filing an amended return within 12 months of the date you filed your original return. Attach Form 970 (or similar statement) to the amended return and write "Filed pursuant to section 301.9100-2" at the top of Form 970. File the amended return at the same address the original return was filed.

Change From LIFO Method

Once you adopt the LIFO method, it is irrevocable unless the IRS allows you to change to another method. To request approval to change from the LIFO inventory method, you can use the automatic change request procedures or the advance consent request procedures. For details about these two procedures under which an applicant can request a change in accounting method, see *Purpose of Form* under *General Instructions* in the Instructions for Form 3115, Application for Change in Accounting Method. For more information, also see change number 56 in the *List of Automatic Accounting Method Changes* in the Instructions for Form 3115.

LIFO Recapture Amount

A C corporation must include in gross income a LIFO recapture amount (defined below) if it:

- 1. Used the LIFO method for its last tax year before the first tax year for which an election to be taxed as an S corporation becomes effective, or
- 2. Transferred LIFO inventory assets to an S corporation in a nonrecognition transaction in which those assets constitute transferred basis property. The LIFO recapture amount is the amount by which the C corporation's inventory amount of the inventory assets using the first-in, first-out (FIFO) method exceeds the inventory amount of such assets under the LIFO method at the close of the C corporation's last tax year as a C corporation (or for the year of the transfer, if 2, above, applies).

For additional information on LIFO recapture, see Regulations section 1.1363-2 and Rev. Proc. 94-61, 1994-2 C.B. 775. Also see the Instructions for Forms 1120 and 1120-A and the Instructions for Form 1120S.

Specific Instructions Name and Identification Number

Enter the name of the filer on the first line of page 1 of Form 970. In general, the filer of the Form 970 is the applicant. However, if Form 970 is filed on behalf of the applicant, enter the filer's name and identification number on the first line of

Form 970 and enter the applicant's name and identification number on the second line. An individual's identifying number is his or her social security number. For all others, it is the entity's employer identification number.

Part I—Statement of Election under Section 472

Line 1. Enter the tax year the LIFO inventory method will first be used and list the inventory items for which you will use this method. Include only inventory items that are not already covered under a previous LIFO election. Attach a detailed analysis of all of your inventories as of the beginning and end of the first tax year the LIFO method will be used and the beginning inventory of the preceding tax year. Also, include the ending inventory reported on your tax return for the preceding tax year. See Regulations sections 1.472-2 and 1.472-3 for more details on preparing this analysis.

Part III—Specific Goods (Unit) Method

Line 12. See Regulations section 1.472-2 for more information.

Part IV—Dollar-Value Method

Line 15. Provide sufficient information to justify the pooling method you are using. Retailers, wholesalers, jobbers, and distributors are required to pool their goods by major lines, types, or classes, as authorized under Regulations section 1.472-8(c). Manufacturers or processors can use the natural business unit pooling method, as authorized by Regulations section 1.472-8(b)(1), or can establish multiple pools of similar items in lieu of natural business unit pools, under Regulations section 1.472-8(b)(3)(i). Multiple pools include raw materials content pools authorized by Regulations section 1.472-8(b)(3)(ii).

Eligible small businesses can establish pools under the simplified dollar-value LIFO method (discussed below).

Manufacturers or processors using the inventory price index computation (IPIC) method can establish pools based on the 2-digit commodity codes in Table 6 of the Producer Price Index (PPI) Detailed Report. A retailer using the IPIC method can establish pools based on either the general expenditure categories in Table 3 of the Consumer Price Index (CPI) Detailed Report or on the 2-digit commodity codes in Table 6 of the PPI Detailed Report. A wholesaler, jobber, or distributor using the IPIC method can establish pools based on the 2-digit commodity codes in Table 6 of the PPI Detailed Report. The PPI and CPI Detailed Reports are published monthly by the U.S. Bureau of Labor Statistics (BLS). Under the IPIC method, you can also combine pools under special 5% rules. See Regulations sections 1.472-8(b)(4) and 1.472-8(c)(2) for more information.

Describe any other method of pooling used.

Simplified dollar-value LIFO method. If your average annual gross receipts for the 3 preceding tax years did not exceed \$5 million, you can elect to use the simplified dollar-value LIFO method. If the taxpayer is a member of a controlled group, the gross receipts of the group are used to determine if the taxpayer qualifies. This method requires that the taxpayer maintain a separate inventory pool for items in each major category in the applicable Government price index, and that the taxpayer make adjustments to each separate pool based on changes from the preceding tax year in the component of such index for the major category. A qualified taxpayer does not need IRS consent to elect these provisions. The election is in effect for the first year the election is made and for each succeeding year the taxpayer qualifies as an eligible small business. The election can be revoked only with IRS consent.

Form 970 (Rev. 12-2005) Page **4**

The simplified dollar-value method requires that general categories of inventory pools be established. The general categories are based on categories of inventory items contained in the PPI Detailed Report or the CPI Detailed Report. See section 474 and Regulations section 1.472-8 for more details.

Line 16. Generally, you can only use the double-extension method or the inventory price index computation method. See Regulations sections 1.472-8(e)(2) and 1.472-8(e)(3) for a description of these methods. However, if you use the link-chain, index, or "other" method, attach a detailed statement explaining how the method is justified under Regulations section 1.472-8(e)(1). In addition, if you use a link-chain method, your statement should explain why the nature of the pool makes the double-extension or index method impractical or unsuitable.

New Vehicle Alternative LIFO Inventory Method.

Automobile dealers engaged in the trade or business of retail sales of new automobiles or new light-duty trucks can adopt or use the New Vehicle Alternative LIFO Inventory Method under Rev. Proc. 97-36, 1997-2 C.B. 450. A new automobile dealer who previously elected this method under Rev. Proc. 92-79, 1992-2 C.B. 457 is not required to change its method of accounting to comply with Rev. Proc. 97-36. For more information, see Rev. Proc. 97-36. For information on accounting method changes to this method, see section 10.03 of the Appendix in Rev. Proc. 2002-9.

Used Vehicle Alternative LIFO Inventory Method. Automobile dealers engaged in the trade or business of retail sales of used automobiles or used light-duty trucks can adopt or use the Used Vehicle Alternative LIFO Inventory Method under Rev. Proc. 2001-23, 2001-10 I.R.B. 784. You can find Rev. Proc. 2001-23 on page 784 of Internal Revenue Bulletin 2001-10 at www.irs.gov/pub/irs-irbs/irb01-10.pdf. For information on accounting method changes to this method, see section 10.04 of the Appendix in Rev. Proc. 2002-9 and change number 59 in the List of Automatic Accounting Method Changes in the Instructions for Form 3115.

Line 17. See Regulations section 1.472-8(e)(2) for more information.

Part V—Inventory Price Index Computation (IPIC) Method

Line 18. See Regulations section 1.472-8(e)(3)(iii)(E) for a description of the double-extension and link-chain IPIC methods, including examples. The use of either of these IPIC methods is a method of accounting. For information on accounting method changes to or within an IPIC method, see change numbers 61 and 62 in the *List of Automatic Accounting Method Changes* in the Instructions for Form 3115.

Line 19. Manufacturers, processors, wholesalers, jobbers, and distributors must select BLS price indexes from Table 6 of the PPI Detailed Report, unless the taxpayer can demonstrate that selecting BLS price indexes from another table of the PPI Detailed Report is more appropriate. Retailers can select BLS price indexes from either Table 3 of the CPI Detailed Report or from Table 6 (or another more appropriate table) of the PPI Detailed Report.

Line 20. See Regulations section 1.472-8(e)(3)(iii)(C)(2) for a description of the 10 percent method.

Line 21. See Regulations section 1.472-8(e)(3)(iii)(B)(3) before completing line 21.

Part VI—Other Information

Line 23. If you filed Form 3115, Application for Change in Accounting Method, and received IRS consent to change your method of valuing inventories for the tax year specified on line 1, do not attach a copy of the approval letter (consent agreement). Retain a copy of the letter for your records.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **972**

(Rev. February 2006)

Department of the Treasury

Internal Revenue Service

Consent of Shareholder To Include Specific Amount in Gross Income

(Under Section 565 of the Internal Revenue Code)

(Send this form to the corporation claiming the deduction for consent dividends. See instructions.)

OMB No. 1545-0043

Identifying number (see instructions) Name of shareholder Number, street, and room or suite no. (If a P.O. box, see instructions.) City, state, and ZIP code The shareholder named above agrees to include \$ ______ in gross income on its tax return for the tax year beginning (Month, day, year) (Month, day, year) to the shareholder on the stock of the (Name of corporation) (Number, street, and room or suite no.) (City, state, and ZIP code) (If a P.O. box, see instructions.) Note. If the amount to be included in gross income (on line 1, above) is different than the total shown on line 4, Schedule A, attach a statement to Form 972 explaining the reason and authority for the discrepancy. Schedule A Statement of Shares in Each Class of Stock Owned by the Shareholder on the Last Day of the Corporation's Tax Year Enter the last day of the corporation's tax year ▶ (Month, day, year) Consent is given to include a specific amount in gross income based on the shares of stock owned on the last day of the corporation's tax year as shown below. Amount of consent Class of stock Number of shares Certificate numbers distribution allocable to each class of stock owned \$ Total consent distribution Signature Under penalties of perjury, I declare that I have examined this consent, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Consenting shareholder ▶ _ Title ▶ Date ▶

Page 2 Form 972 (Rev. 2-2006)

General Instructions

Purpose of form. Form 972 is used by a shareholder who agrees to report a consent dividend as taxable income in the form of a dividend on the shareholder's own tax return even though the shareholder receives no actual cash distribution of the consented amounts. A dividend is a consent dividend only if it would have been included in the shareholder's gross income if it was actually paid. If the shareholder agrees to treat the dividend as taxable, the corporation may be able to claim a consent dividend deduction on its income tax return. Also, the shareholder increases its basis in the stock of that corporation in the amount of the consent dividend for which the shareholder is taxed.

Who may file. A shareholder who agrees to treat the consent dividend as a taxable dividend must complete and send Form 972 to the corporation that will claim the consent dividend as a deduction.

When and where to file. Send the completed Form 972 to the corporation by the due date of the corporation's tax return for the tax vear the corporation will claim the consent dividends as a deduction.

The corporation must attach Form 973, Corporation Claim for Deduction for Consent Dividends. and a copy of each completed Form 972 to its income tax return.

Note. The shareholder must report the consent dividend as a taxable dividend in the same tax year the corporation will claim the consentdividend deduction. For example, the corporation has a fiscal tax year that begins on July 1, 2005, and ends on June 30, 2006. In November 2005, a calendar year

shareholder agrees to a consent dividend and sends a completed Form 972 to the corporation. The corporation claims the consent dividend deduction on its tax return for the fiscal year ending on June 30, 2006. The shareholder reports the consent dividend as a taxable dividend on its tax return filed for the calendar year ending on December 31, 2006.

Identifying number. Individuals enter their social security number. All others enter their employer identification number.

Address. Include the room, suite, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the shareholder has a P.O. box. show the box number instead of the street address.

Signature. Form 972 must be signed by the shareholder. If the shareholder is a partnership, one of the partners must sign. If the shareholder is an estate or trust, the fiduciary or officer representing the estate or trust must sign. For a corporate shareholder, the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other authorized officer (such as tax officer) must sign the consent.

The shareholder's attorney or agent may sign this consent if he or she is specifically authorized by a power of attorney which, if not previously filed, must accompany Form 972.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the

information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpavers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is:

Recordkeeping . . 3hrs., 35 min. Learning about the law or the form 6 min. Preparing the form 9 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service; Tax Products Coordinating Committee: SE:W:CAR:MP:T:T:SP; 1111 Constitution Ave., NW; IR-6406; Washington, DC 20224.

Do not send the tax form to this office. Instead, see When and where to file on this page.

Form

(Rev. January 2006)

Department of the Treasury Name shown on return

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

▶ Attach this form to your income tax return.

OMB No. 1545-0046

Attachment

Identifying number

Sequence No. 94

Part I **General Information** (see instructions) Amount excluded is due to (check applicable box(es)): Discharge of certain indebtedness of a qualified individual by reason of Hurricane Katrina . . . Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?.... Part II Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations sections 1.1017-1 and 1.1017-1T for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.) Enter amount excluded from gross income: For a discharge of qualified real property business indebtedness, applied to reduce the basis of 4 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of 5 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried 6 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after 8 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss 9 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 10 For a discharge of qualified farm indebtedness, applied to reduce the basis of: a Depreciable property used or held for use in a trade or business, or for the production of income, if 11a 11b **b** Land used or held for use in a trade or business of farming 11c c Other property used or held for use in a trade or business, or for the production of income. . . 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge 12 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge. Part III Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2) Under section 1081(b), the corporation named above has excluded \$ ______ from its gross income Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of (State of incorporation) Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

Form 982 (Rev. 1-2006) Page **2**

General Instructions

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

Purpose of Form

Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Taxpayers who exclude discharge of indebtedness income from gross income generally, must reduce certain tax attributes either dollar for dollar or 33 cents per dollar (see below).

Use *Part I* of Form 982 to indicate why any amount received from the discharge of indebtedness should be excluded from gross income.

Use *Part II* to report your reduction of tax attributes. The reduction must be made in the following order unless you check the box on line 1d for qualified real property business indebtedness or make the election on line 5 to reduce basis of depreciable property first.

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33 cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33 cents per dollar):
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);
- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33 cents per dollar) carryovers from the tax year of the discharge;
- Any foreign tax credit carryover to or from the tax year of the discharge (33 cents per dollar).

Use Part III to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.

Definitions

A *title 11 case* is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

The term *discharge of indebtedness* conveys forgiveness of, or release from, an obligation to repay.

You are *insolvent* to the extent your liabilities exceed the fair market value (FMV) of your assets immediately before the discharge.

For details, get Pub. 908, Bankruptcy Tax Guide.

When to File

File Form 982 with your timely filed federal income tax return (including extensions) in a year a discharge of indebtedness is excluded from your income under section 108(a).

The election to reduce the basis of depreciable property under section 108(b)(5) and the election made on line 1d of Part I regarding the discharge of qualified real property business indebtedness may be revoked only with the consent of the IRS.

If you timely filed your tax return without making the election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding

extensions). Write "Filed pursuant to section 301.9100-2" on the amended return and file it at the same place you filed the original return.

Specific Instructions

Part I

Lines 1a through 1c and 1e. If you check any of these boxes. you may elect, by completing line 5, to apply all or a part of the debt discharge amount to first reduce the basis of depreciable property (including property you elected on line 3 to treat as depreciable property). Any balance of the debt discharge amount will then be applied to reduce the tax attributes in the order listed on lines 6 through 13. For lines 1a, 1b. and 1e only, if after reducing the tax attributes there remains a balance of the debt discharge, the excess is permanently excluded from your gross income. You must attach a statement describing the transactions that resulted in the reduction in basis and identifying the property for which you reduced the basis. If you do not make the election on line 5, complete lines 6 through 13 to reduce your attributes. See section 1017(b)(2) and (c) for limitations of reductions in basis on line 10.

The exclusion relating to insolvency does not apply to a discharge that occurs in a title 11 case. Also, the exclusions relating to qualified farm indebtedness and qualified real property business indebtedness do not apply to a discharge that occurs in a title 11 case or to the extent the taxpayer is insolvent.

Line 1c. Qualified farm indebtedness is the amount of indebtedness incurred directly in connection with the trade or business of farming. In addition, 50% or more of your aggregate gross receipts for the 3 tax years preceding the tax year in which the discharge of such indebtedness occurs must be from the trade or business of farming. For more information, see sections 108(g) and 1017(b)(4).

The discharge must have been made by a qualified person. Generally, a *qualified person* is an individual, organization, etc., who is actively and regularly engaged in the business of lending money. This person cannot be related to you, be the person from whom you acquired the property, or be a person who receives a fee with respect to your investment in the property. Also, a qualified person includes any federal, state, or local government or agency or instrumentality thereof.

If you checked line 1c and did not make the election on line 5, the debt discharge amount will be applied to reduce the tax attributes in the order listed on lines 6 through 9. Any remaining amount will be applied to reduce the tax attributes in the order listed on lines 11a through 13.

You cannot exclude more than the total of your: (a) tax attributes (determined under section 108(g)(3)(B)); and (b) basis of property used or held for use in a trade or business or for the production of income. Any excess is included in income.

Line 1e. Gross income of a qualified individual does not include any amount which would otherwise be includible in gross income because of a discharge (in whole or in part) of nonbusiness debt, by an applicable entity. This provision only applies to discharges made after August 24, 2005, and before January 1, 2007. However, any amount that you excluded from gross income must reduce certain tax attributes as explained under *Purpose of Form*.

A *qualified individual*, for purposes of this relief, is a natural person whose principal place of abode on August 25, 2005, was located: (1) in the core disaster area or (2) in the Hurricane Katrina disaster area (but outside the core disaster area) and that person suffered an economic loss by reason of Hurricane Katrina. See Publication 4492, Information for Taxpayers Affected by Hurricanes Katrina, Rita, and Wilma, for details about the Hurricane Katrina disaster area.

Form 982 (Rev. 1-2006) Page **3**

A *nonbusiness debt* is any indebtedness other than indebtedness incurred in connection with a trade or business. This allowed relief does not apply to any indebtedness secured by real property located outside the Hurricane Katrina disaster area.

An applicable entity means any executive, judicial, or legislative agency as defined in 31 USC 3701(a)(4), and an applicable financial entity.

An applicable financial entity means:

- Any financial institution described in section 581 or 591(a) and any credit union.
- The Federal Deposit Insurance Corporation, the Resolution Trust Corporation, the National Credit Union Administration, and any other Federal executive agency (as defined in section 6050M), and any successor or subunit of these organizations.
- 3. Any other corporation which is a direct or indirect subsidiary of an entity referred to in item 1, above, but only if, by virtue of being affiliated with that entity, the other corporation is subject to supervision and examination by a Federal or State agency (which regulates entities referred to in item 1, above).
- 4. Any organization for which a significant portion of their trade or business is lending money.

This exclusion does not apply to discharges that occur in a title 11 case, discharges due to insolvency, discharges of qualified farm indebtedness, or discharges of qualified real property business indebtedness.

Note. An entity that is required to file Form 1099-C, Cancellation of Debt, is an applicable entity.

Line 1d. If you check this box, the discharge of qualified real property business indebtedness is applied to reduce the basis of depreciable real property on line 4.

Qualified real property business indebtedness is indebtedness (other than qualified farm indebtedness) that:
(a) is incurred or assumed in connection with real property used in a trade or business; (b) is secured by that real property; and (c) with respect to which you have made an election under this provision. This provision does not apply to a corporation (other than an S corporation).

Indebtedness incurred or assumed after 1992 is not qualified real property business indebtedness unless it is either: (a) debt incurred to refinance qualified real property business indebtedness incurred or assumed before 1993 (but only to the extent the amount of such debt does not exceed the amount of debt being refinanced) or (b) qualified acquisition indebtedness.

Qualified acquisition indebtedness is (a) debt incurred or assumed to acquire, construct, reconstruct, or substantially improve real property that is secured by such debt; and (b) debt resulting from the refinancing of qualified acquisition indebtedness, to the extent the amount of such debt does not exceed the amount of debt being refinanced.

You cannot exclude more than the excess of the outstanding principal amount of the debt (immediately before the discharge) over the net FMV (as of that time) of the property securing the debt, reduced by the outstanding principal amount of other qualified real property business indebtedness secured by that property (as of that time). The amount excluded is further limited to the aggregate adjusted basis (as of the first day of the next tax year, or if earlier, the date of disposition) of depreciable real property (determined after any reductions under sections 108(b) and (g)) you held immediately before the discharge (other than property acquired in contemplation of the discharge). Any excess is included in income.

Line 2. Enter the total amount excluded from your gross income due to discharge of indebtness under section 108. If you checked line 1a, 1b, 1c, and/or 1e, this amount will not

necessarily equal the total reductions on lines 5 through 13 because the debt discharge amount may exceed the total tax attributes.

See section 382(I)(5) for a special rule regarding a reduction of a corporation's tax attributes after certain ownership changes.

Line 3. You may elect under section 1017(b)(3)(E) to treat all real property held primarily for sale to customers in the ordinary course of a trade or business as if it were depreciable property. This election does not apply to the discharge of qualified real property business indebtedness. To make the election, check the "Yes" box.

Part I

Line 7. If you have a general business credit carryover to or from the tax year of the discharge, you must reduce that carryover by 33 cents for each dollar excluded from gross income. See Form 3800, General Business Credit, for more details on the general business credit, including rules for figuring any carryforward or carryback.

Line 10. In the case of a title 11 case or insolvency (except when an election under section 108(b)(5) is made), the reduction in basis is limited to the aggregate of the basis of your property immediately after the discharge over the aggregate of your liabilities immediately after the discharge.

Part III

Adjustment to basis. Unless it specifically states otherwise, the corporation, by filing this form, agrees to apply the general rule for adjusting the basis of property (as described in Regulations section 1.1082-3(b)).

If the corporation desires to have the basis of its property adjusted in a manner different from the general rule, it must attach a request for variation from the general rule. The request must show the precise method used and the allocation of amounts.

Consent to the request for variation from the general rule will be effective only if it is incorporated in a closing agreement entered into by the corporation and the Commissioner of Internal Revenue under the rules of section 7121. If no agreement is entered into, then the general rule will apply in determining the basis of the corporation's property.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown as follows:

Recordkeeping, 5 hr., 58 min.; Learning about the law or the form, 2 hr., 17 min.; Preparing and sending the form to the IRS, 2 hr., 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.