

2007 Instructions for Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Purpose: This is the first circulated draft of the 2007 Instructions for Form 1040NR-EZ for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: The 2006 Instructions for Form 1040NR-EZ are available at:
<http://www.irs.gov/pub/irs-pdf/i1040nre.pdf>

Form: The 2007 Form 1040NR-EZ was circulated earlier at:
http://taxforms.web.irs.gov/Products/Drafts/2007-2/07f1040NR-EZ_d1.pdf

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:
http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, or call with any comments by **August 24, 2007**. Also please email any comments to the reviewer at Jeffrey.M.Arre@irs.gov

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Description of Major Changes for the 2007 Instructions for Form 10NR-EZ

General Changes

- All applicable year and Form 1040NR-EZ line references are updated.
- Some page references may not have been updated.

Specific Changes

Page 1

- Under “**Can I Use Form 1040NR-EZ?**” we revised item 10b to include references to Forms 4137 and 8919. Form 8919 (New).

- We replaced the section on “**What’s New for 2006**” with “**What’s New for 2007**,” and added a paragraph for taxpayers who owe social security and Medicare tax on income received as an employee that is treated as wages. Form 8919 (New).
- We added “**What’s New for 2008**,” to include a paragraph on the scheduled reduction in the amount of the phase-outs for the deduction for personal exemption and itemized deductions, for taxpayers whose adjusted gross incomes are above a certain amount. IRC 151(d)(3)(E); IRC 68(f).

Page 2

- We increased the personal exemption amount appearing in item 1a of the “**Exceptions**” under “**Who Must File**.” Rev. Proc. 2006-53, Sec. 3.18.
- We updated the regular due dates for filing returns for 2007 under “**When To File**.” IRC 6072(a)&(c).

Page 4

- We added an instruction for “**Entry visa**” because the location to enter this information has moved from “**Item D**” to page 1 of the Form 1040NR-EZ.
- Under the instruction for “**Line 3**:”
 - The household employee coverage threshold remains \$1,500 for 2007. Notice 2006-102.
 - We added a bullet for amounts treated as wages from Form 8919, line 6. Form 8919 (New).

Page 5

- Under the instruction for “**Line 9**” and in the “**Student Loan Interest Deduction Worksheet**,” we increased the modified AGI threshold amounts for figuring the student loan interest deduction. Rev. Proc. 2006-53, Sec. 3.23.

Page 6

- We increased the exemption amount under “**Qualified student loan**” (beginning on page 5). Rev. Proc. 2006-53, Sec. 3.18.
- We increased the phase-out amounts in the instruction for “**Line 11**” and in the “**Itemized Deductions Worksheet**.” Rev. Proc. 2006-53, Sec. 3.12.

- We increased the exemption amount and phase-out amounts in the instruction for “**Line 13**” and in the “**Exemption Deduction Worksheet**” on page 7. Rev. Proc. 2006-53, Sec. 3.18.
- We revised the instructions for “**Line 16**” to include “**Form 8919**,” which is used by employees to figure their social security and Medicare taxes on wages if their employer did not withhold these taxes. Form 8919 (New).

Page 7

- We removed the “**Line 21**” instruction for the “**Credit for federal telephone excise tax paid**,” because the credit applied for 2006 only. Notice 2006-50; Notice 2007-11. All subsequent line instructions and references have been renumbered.

Pages 7-8

- We rewrote the instructions for “**Lines 23a through 23d**” to be consistent with the Form 8888 instructions.

Page 8

- We reversed the order of the service providers in the instruction, “**To pay by credit card**.” ETA.
- We added a paragraph under “**Amount You Owe**,” for paying taxes using EFTPS.

Page 10

- We increased the amount of the frivolous return penalty under “**Penalty for frivolous return**.” PL 109-432, Sec. 407. We also added a reference to Notice 2007-30, which lists specific tax positions that are frivolous.
- We added the penalty for filing an erroneous refund claim to the list of “**Other penalties**.” PL 110-28, Sec. 8247.

Page 11

- The “**Estimates of taxpayer burden**” discussion and table have not yet been updated for 2007.

Pages 12 - 20

- The **2007 Tax Table** has been updated.



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.
5. 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. Unreported social security and Medicare tax from Forms 4137 or 8919.
11. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2007

Unreported social security and Medicare tax. If you are an employee and your employer did not withhold social security and Medicare tax, see

the instructions for line 16 and Form 8919.

What's New for 2008

Personal exemption and itemized deduction phaseouts reduced. Taxpayers with adjusted gross incomes above a certain amount may lose part of their deduction for the personal exemption and itemized deductions. The amount by which these deductions are reduced in 2008 will be only $\frac{1}{3}$ of the amount of the reduction that otherwise would have applied.

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 can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* that begins 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 2007. (These tests are explained later, beginning on this page.) 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 2007. See *First-Year Choice* in Pub. 519 for details.

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 2007.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2007. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2007, and
2. 183 days during the period 2007, 2006, and 2005, counting all the days of physical presence in 2007, but only $\frac{1}{3}$ the number of days of presence in 2006 and only $\frac{1}{6}$ the number of days in 2005.

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

- Were present in the United States for fewer than 183 days during 2007,
- Establish that during 2007 you had a tax home in a foreign country, and
- Establish that during 2007 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 2007. You must file even if:

- You have no income from a trade or business conducted in the United States,
- You have no income from U.S. sources, or
- Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

Exceptions. You are not required to file Form 1040NR-EZ (or Form 1040NR) if:

1. Your only U.S. trade or business is the performance of personal services, and
 - a. Your wages are less than \$3,400, and
 - b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty, or
2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, and you have no income (such as wages, salaries, tips, etc. or scholarship or fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2008.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 16, 2008.

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

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

Where To File

File Form 1040NR-EZ with the Internal Revenue Service Center, Austin, TX 73301-0215, 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 must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2007. 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 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, Austin, TX 73301-0215, U.S.A.

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You can use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Austin, TX 73301-0215, 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 even for the

part of the year you were a resident alien.

Head of household. You cannot use the Head of Household Tax Table column 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* 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* 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 72. 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 the evidence and information it needs.

If you do not have an SSN and are not eligible to get one, you must apply for 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.

Entry visa. Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States.

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 under *Married persons who live apart*, you may consider yourself single for the whole year.

If your spouse died in 2007, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2007.

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

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

1. You file a return separate from your spouse.

2. You paid more than half of the cost to keep up your home in 2007.

3. You lived apart from your spouse during the last 6 months of 2007.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2007. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.

5. 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 \$1,500 in 2007.

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 Form 4137 and Pub. 531 for more details.



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

- Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer.

Note. You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other payments shown on Form 1042-S or Form 1099-R.

- Amounts treated as wages from Form 8919, line 6.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2008. 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 2007 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 2007, 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 2007, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2007 estimated state or local income tax, the amount applied is treated as received in 2007.

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 2007 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000
Room and board	9,000
	<u>\$35,000</u>

The Form 1042-S you received from ABC University for 2007 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.
- Provide all the required information in item J on page 2 of Form 1040NR-EZ.

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 on this page.

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

1. You paid interest in 2007 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified adjusted gross income (AGI) is less than \$70,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.

Use the worksheet on this page 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:

1. Yourself or your spouse.

Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records 

See the instructions for line 9 before you begin.

1. Enter the total interest you paid in 2007 on qualified student loans (defined on this page). **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 \$55,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$55,000 from line 4 5. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 6. _____
7. Multiply line 1 by line 6 7. _____
8. **Student loan interest deduction.** Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 9 8. _____

2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return.
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,400 for 2007), or
 - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (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 2007. 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 \$156,400 if you checked filing status box 1, or more than \$78,200 if you checked filing status box 2. If, during 2007, 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 \$3,400 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 \$156,400 if you checked filing status box 1, or more than \$117,300 if you checked filing status box 2.


Note. Residents of Canada, Mexico, the Republic of Korea (South Korea), and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of

India who were students or business apprentices may also be able to take exemptions for their spouse and dependents. However, Form 1040NR must be used to claim the additional exemptions.

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

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows 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. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

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

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

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)

Itemized Deductions Worksheet—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 2007	1.	
2. Multiply line 1 by 80% (.80)	2.	
3. Enter the amount from Form 1040NR-EZ, line 10	3.	
4. Enter: \$156,400 (\$78,200 if you checked filing status box 2)	4.	
5. Is the amount on line 4 less than the amount on line 3?		
<input type="checkbox"/> No. Stop. Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.		
<input type="checkbox"/> Yes. Subtract line 4 from line 3		
6. Multiply line 5 by 3% (.03)	6.	
7. Enter the smaller of line 2 or line 6	7.	
8. Divide line 7 by 3.0	8.	
9. Subtract line 8 from line 7	9.	
10. Total itemized deductions. Subtract line 9 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"	10.	

1042-S, box 7, and Form(s) 1099-R, box 4.

Line 19—2007 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2007. Include any overpayment from your 2006 return that you applied to your 2007 estimated tax.

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2007 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 2007.

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.

TIP *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 Payments for 2008 on page 10.*

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 23a through 23d—Direct deposit of refund.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account.

Why Use Direct Deposit?


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



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

- Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund among two or three accounts, or
- Complete lines 23b through 23d if you want your refund deposited to only one account.

Otherwise, we will send you a check.

Exemption Deduction Worksheet—Line 13

Keep for Your Records 

1. Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?	
<input type="checkbox"/> No.	 Enter \$3,400 on Form 1040NR-EZ, line 13.
<input type="checkbox"/> Yes.	Go to line 3.
2. Exemption amount	2. <u> \$3,400 </u>
3. Enter the amount from Form 1040NR-EZ, line 10	3. _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.	
• Box 1—\$156,400 } • Box 2—\$117,300 }	4. _____
5. Subtract line 4 from line 3.	5. _____
6. Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 2)?	
<input type="checkbox"/> Yes.	 Enter \$1,133 on Form 1040NR-EZ, line 13. Do not complete the rest of this worksheet.
<input type="checkbox"/> No.	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 the decimal on line 7	8. _____
9. Divide line 8 by 1.5	9. _____
10. Exemption deduction. Subtract line 9 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	10. _____

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$

ANYPLACE BANK
Anyplace, LA 70000

For

① (250250025) ② 20202086 ③ 1234

1234
15-00000000

ROUTING number (line 23b)

ACCOUNT number (line 23d)

Do not include the check number

DOLLARS

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

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 listed on this page.

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).

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



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the **correct** routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

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

Line 23a. If you want to split the direct deposit of your refund among two or three accounts, check the box on line 23a and attach Form 8888. If you want your refund deposited to only one account, do not check the box on line 23a, but instead complete lines 23b through 23d.

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check above, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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 23c. Check the appropriate box for the type of account. Do not check more than one box.

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and

leave any unused boxes blank. On the sample check above, the account number is 20202086. Do not include the check number.

Line 24—Applied to 2008 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2008 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 under \$1.

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

You can pay by check, money order, credit card, or the electronic federal tax payment system. Do not include any estimated tax payment for 2008 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 "2007 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^{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.

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

To pay by electronic federal tax payment system (EFTPS). You also can pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.eftps.com or, if you are in the United States, call Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.



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 2008. See Income Tax Withholding and Estimated Tax Payments for 2008 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, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to www.irs.gov, use the pull-down menu under "I need to..." and select "Set Up a Payment Plan." If you 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 Forms 4137 and 8919.

Exception. You will not owe the penalty if your 2006 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 2006 return and you were a U.S. citizen or resident for all of 2006, or
2. Line 21 on your 2007 return is at least as much as the tax shown on your 2006 return. Your estimated tax payments for 2007 must have been made on time and for the required amount.



If your 2006 adjusted gross income was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2007), item (2) applies only if line 21 on your 2007 return is at least 110% of the tax shown on your 2006 return.

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 2007 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 to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 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 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 adequate documentation to a withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).

Reminders

Sign and Date Your Return

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

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Austin, TX 73301-0215, 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 2008

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 2008 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 2008 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 2008 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 2008 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% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$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 \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2007-30, 2007-14 I.R.B. 883, available at www.irs.gov/pub/irs-irbs/irb07-14.pdf.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, 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 Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See *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 2008 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/TDD 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, Paris, and Frankfurt. 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 a U.S. 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

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling their toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. 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 also can call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a) and their regulations require that you give us 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.

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 or suggestions for making this form simpler, we would be happy to hear from you. You can

email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) 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 table below shows average burden estimates for taxpayers filing a Form 1040NR-EZ. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. The averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of September 25, 2006, from tax returns filed for 2005. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* on this page.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040NR-EZ, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Time Burden (Hours)	Average Cost (Dollars)
10.6	\$8

2007 Tax Table

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250-23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,100. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,093	3,093
23,250	23,300	3,100	3,100
23,300	23,350	3,108	3,108
23,350	23,400	3,115	3,115

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
0	5	0	0	1,500	1,525	151	151	3,000	3,000	6,000	6,000
5	15	1	1	1,525	1,550	154	154	3,050	3,100	6,050	6,100
15	25	2	2	1,550	1,575	156	156	3,100	3,150	6,100	6,150
25	50	4	4	1,575	1,600	159	159	3,150	3,200	6,150	6,200
50	75	6	6	1,600	1,625	161	161	3,200	3,250	6,200	6,250
75	100	9	9	1,625	1,650	164	164	3,250	3,300	6,250	6,300
100	125	11	11	1,650	1,675	166	166	3,300	3,350	6,300	6,350
125	150	14	14	1,675	1,700	169	169	3,350	3,400	6,350	6,400
150	175	16	16	1,700	1,725	171	171	3,400	3,450	6,400	6,450
175	200	19	19	1,725	1,750	174	174	3,450	3,500	6,450	6,500
200	225	21	21	1,750	1,775	176	176	3,500	3,550	6,500	6,550
225	250	24	24	1,775	1,800	179	179	3,550	3,600	6,550	6,600
250	275	26	26	1,800	1,825	181	181	3,600	3,650	6,600	6,650
275	300	29	29	1,825	1,850	184	184	3,650	3,700	6,650	6,700
300	325	31	31	1,850	1,875	186	186	3,700	3,750	6,700	6,750
325	350	34	34	1,875	1,900	189	189	3,750	3,800	6,750	6,800
350	375	36	36	1,900	1,925	191	191	3,800	3,850	6,800	6,850
375	400	39	39	1,925	1,950	194	194	3,850	3,900	6,850	6,900
400	425	41	41	1,950	1,975	196	196	3,900	3,950	6,900	6,950
425	450	44	44	1,975	2,000	199	199	3,950	4,000	6,950	7,000
450	475	46	46								
475	500	49	49								
500	525	51	51	2,000	2,025	201	201	4,000	4,050	7,000	7,050
525	550	54	54	2,025	2,050	204	204	4,050	4,100	7,050	7,100
550	575	56	56	2,050	2,075	206	206	4,100	4,150	7,100	7,150
575	600	59	59	2,075	2,100	209	209	4,150	4,200	7,150	7,200
600	625	61	61	2,100	2,125	211	211	4,200	4,250	7,200	7,250
625	650	64	64	2,125	2,150	214	214	4,250	4,300	7,250	7,300
650	675	66	66	2,150	2,175	216	216	4,300	4,350	7,300	7,350
675	700	69	69	2,175	2,200	219	219	4,350	4,400	7,350	7,400
700	725	71	71	2,200	2,225	221	221	4,400	4,450	7,400	7,450
725	750	74	74	2,225	2,250	224	224	4,450	4,500	7,450	7,500
750	775	76	76	2,250	2,275	226	226	4,500	4,550	7,500	7,550
775	800	79	79	2,275	2,300	229	229	4,550	4,600	7,550	7,600
800	825	81	81	2,300	2,325	231	231	4,600	4,650	7,600	7,650
825	850	84	84	2,325	2,350	234	234	4,650	4,700	7,650	7,700
850	875	86	86	2,350	2,375	236	236	4,700	4,750	7,700	7,750
875	900	89	89	2,375	2,400	239	239	4,750	4,800	7,750	7,800
900	925	91	91	2,400	2,425	241	241	4,800	4,850	7,800	7,850
925	950	94	94	2,425	2,450	244	244	4,850	4,900	7,850	7,900
950	975	96	96	2,450	2,475	246	246	4,900	4,950	7,900	7,950
975	1,000	99	99	2,475	2,500	249	249	4,950	5,000	7,950	8,000
1,000	1,025	101	101	2,500	2,525	251	251	5,000	5,050	8,000	8,050
1,025	1,050	104	104	2,525	2,550	254	254	5,050	5,100	8,050	8,100
1,050	1,075	106	106	2,550	2,575	256	256	5,100	5,150	8,100	8,150
1,075	1,100	109	109	2,575	2,600	259	259	5,150	5,200	8,150	8,200
1,100	1,125	111	111	2,600	2,625	261	261	5,200	5,250	8,200	8,250
1,125	1,150	114	114	2,625	2,650	264	264	5,250	5,300	8,250	8,300
1,150	1,175	116	116	2,650	2,675	266	266	5,300	5,350	8,300	8,350
1,175	1,200	119	119	2,675	2,700	269	269	5,350	5,400	8,350	8,400
1,200	1,225	121	121	2,700	2,725	271	271	5,400	5,450	8,400	8,450
1,225	1,250	124	124	2,725	2,750	274	274	5,450	5,500	8,450	8,500
1,250	1,275	126	126	2,750	2,775	276	276	5,500	5,550	8,500	8,550
1,275	1,300	129	129	2,775	2,800	279	279	5,550	5,600	8,550	8,600
1,300	1,325	131	131	2,800	2,825	281	281	5,600	5,650	8,600	8,650
1,325	1,350	134	134	2,825	2,850	284	284	5,650	5,700	8,650	8,700
1,350	1,375	136	136	2,850	2,875	286	286	5,700	5,750	8,700	8,750
1,375	1,400	139	139	2,875	2,900	289	289	5,750	5,800	8,750	8,800
1,400	1,425	141	141	2,900	2,925	291	291	5,800	5,850	8,800	8,850
1,425	1,450	144	144	2,925	2,950	294	294	5,850	5,900	8,850	8,900
1,450	1,475	146	146	2,950	2,975	296	296	5,900	5,950	8,900	8,950
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	8,950	9,000

(Continued on page 13)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	963	963	12,000	12,050	1,413	1,413	15,000	15,050	1,863	1,863	18,000	18,050	2,313	2,313
9,050	9,100	970	970	12,050	12,100	1,420	1,420	15,050	15,100	1,870	1,870	18,050	18,100	2,320	2,320
9,100	9,150	978	978	12,100	12,150	1,428	1,428	15,100	15,150	1,878	1,878	18,100	18,150	2,328	2,328
9,150	9,200	985	985	12,150	12,200	1,435	1,435	15,150	15,200	1,885	1,885	18,150	18,200	2,335	2,335
9,200	9,250	993	993	12,200	12,250	1,443	1,443	15,200	15,250	1,893	1,893	18,200	18,250	2,343	2,343
9,250	9,300	1,000	1,000	12,250	12,300	1,450	1,450	15,250	15,300	1,900	1,900	18,250	18,300	2,350	2,350
9,300	9,350	1,008	1,008	12,300	12,350	1,458	1,458	15,300	15,350	1,908	1,908	18,300	18,350	2,358	2,358
9,350	9,400	1,015	1,015	12,350	12,400	1,465	1,465	15,350	15,400	1,915	1,915	18,350	18,400	2,365	2,365
9,400	9,450	1,023	1,023	12,400	12,450	1,473	1,473	15,400	15,450	1,923	1,923	18,400	18,450	2,373	2,373
9,450	9,500	1,030	1,030	12,450	12,500	1,480	1,480	15,450	15,500	1,930	1,930	18,450	18,500	2,380	2,380
9,500	9,550	1,038	1,038	12,500	12,550	1,488	1,488	15,500	15,550	1,938	1,938	18,500	18,550	2,388	2,388
9,550	9,600	1,045	1,045	12,550	12,600	1,495	1,495	15,550	15,600	1,945	1,945	18,550	18,600	2,395	2,395
9,600	9,650	1,053	1,053	12,600	12,650	1,503	1,503	15,600	15,650	1,953	1,953	18,600	18,650	2,403	2,403
9,650	9,700	1,060	1,060	12,650	12,700	1,510	1,510	15,650	15,700	1,960	1,960	18,650	18,700	2,410	2,410
9,700	9,750	1,068	1,068	12,700	12,750	1,518	1,518	15,700	15,750	1,968	1,968	18,700	18,750	2,418	2,418
9,750	9,800	1,075	1,075	12,750	12,800	1,525	1,525	15,750	15,800	1,975	1,975	18,750	18,800	2,425	2,425
9,800	9,850	1,083	1,083	12,800	12,850	1,533	1,533	15,800	15,850	1,983	1,983	18,800	18,850	2,433	2,433
9,850	9,900	1,090	1,090	12,850	12,900	1,540	1,540	15,850	15,900	1,990	1,990	18,850	18,900	2,440	2,440
9,900	9,950	1,098	1,098	12,900	12,950	1,548	1,548	15,900	15,950	1,998	1,998	18,900	18,950	2,448	2,448
9,950	10,000	1,105	1,105	12,950	13,000	1,555	1,555	15,950	16,000	2,005	2,005	18,950	19,000	2,455	2,455
10,000				13,000				16,000				19,000			
10,000	10,050	1,113	1,113	13,000	13,050	1,563	1,563	16,000	16,050	2,013	2,013	19,000	19,050	2,463	2,463
10,050	10,100	1,120	1,120	13,050	13,100	1,570	1,570	16,050	16,100	2,020	2,020	19,050	19,100	2,470	2,470
10,100	10,150	1,128	1,128	13,100	13,150	1,578	1,578	16,100	16,150	2,028	2,028	19,100	19,150	2,478	2,478
10,150	10,200	1,135	1,135	13,150	13,200	1,585	1,585	16,150	16,200	2,035	2,035	19,150	19,200	2,485	2,485
10,200	10,250	1,143	1,143	13,200	13,250	1,593	1,593	16,200	16,250	2,043	2,043	19,200	19,250	2,493	2,493
10,250	10,300	1,150	1,150	13,250	13,300	1,600	1,600	16,250	16,300	2,050	2,050	19,250	19,300	2,500	2,500
10,300	10,350	1,158	1,158	13,300	13,350	1,608	1,608	16,300	16,350	2,058	2,058	19,300	19,350	2,508	2,508
10,350	10,400	1,165	1,165	13,350	13,400	1,615	1,615	16,350	16,400	2,065	2,065	19,350	19,400	2,515	2,515
10,400	10,450	1,173	1,173	13,400	13,450	1,623	1,623	16,400	16,450	2,073	2,073	19,400	19,450	2,523	2,523
10,450	10,500	1,180	1,180	13,450	13,500	1,630	1,630	16,450	16,500	2,080	2,080	19,450	19,500	2,530	2,530
10,500	10,550	1,188	1,188	13,500	13,550	1,638	1,638	16,500	16,550	2,088	2,088	19,500	19,550	2,538	2,538
10,550	10,600	1,195	1,195	13,550	13,600	1,645	1,645	16,550	16,600	2,095	2,095	19,550	19,600	2,545	2,545
10,600	10,650	1,203	1,203	13,600	13,650	1,653	1,653	16,600	16,650	2,103	2,103	19,600	19,650	2,553	2,553
10,650	10,700	1,210	1,210	13,650	13,700	1,660	1,660	16,650	16,700	2,110	2,110	19,650	19,700	2,560	2,560
10,700	10,750	1,218	1,218	13,700	13,750	1,668	1,668	16,700	16,750	2,118	2,118	19,700	19,750	2,568	2,568
10,750	10,800	1,225	1,225	13,750	13,800	1,675	1,675	16,750	16,800	2,125	2,125	19,750	19,800	2,575	2,575
10,800	10,850	1,233	1,233	13,800	13,850	1,683	1,683	16,800	16,850	2,133	2,133	19,800	19,850	2,583	2,583
10,850	10,900	1,240	1,240	13,850	13,900	1,690	1,690	16,850	16,900	2,140	2,140	19,850	19,900	2,590	2,590
10,900	10,950	1,248	1,248	13,900	13,950	1,698	1,698	16,900	16,950	2,148	2,148	19,900	19,950	2,598	2,598
10,950	11,000	1,255	1,255	13,950	14,000	1,705	1,705	16,950	17,000	2,155	2,155	19,950	20,000	2,605	2,605
11,000				14,000				17,000				20,000			
11,000	11,050	1,263	1,263	14,000	14,050	1,713	1,713	17,000	17,050	2,163	2,163	20,000	20,050	2,613	2,613
11,050	11,100	1,270	1,270	14,050	14,100	1,720	1,720	17,050	17,100	2,170	2,170	20,050	20,100	2,620	2,620
11,100	11,150	1,278	1,278	14,100	14,150	1,728	1,728	17,100	17,150	2,178	2,178	20,100	20,150	2,628	2,628
11,150	11,200	1,285	1,285	14,150	14,200	1,735	1,735	17,150	17,200	2,185	2,185	20,150	20,200	2,635	2,635
11,200	11,250	1,293	1,293	14,200	14,250	1,743	1,743	17,200	17,250	2,193	2,193	20,200	20,250	2,643	2,643
11,250	11,300	1,300	1,300	14,250	14,300	1,750	1,750	17,250	17,300	2,200	2,200	20,250	20,300	2,650	2,650
11,300	11,350	1,308	1,308	14,300	14,350	1,758	1,758	17,300	17,350	2,208	2,208	20,300	20,350	2,658	2,658
11,350	11,400	1,315	1,315	14,350	14,400	1,765	1,765	17,350	17,400	2,215	2,215	20,350	20,400	2,665	2,665
11,400	11,450	1,323	1,323	14,400	14,450	1,773	1,773	17,400	17,450	2,223	2,223	20,400	20,450	2,673	2,673
11,450	11,500	1,330	1,330	14,450	14,500	1,780	1,780	17,450	17,500	2,230	2,230	20,450	20,500	2,680	2,680
11,500	11,550	1,338	1,338	14,500	14,550	1,788	1,788	17,500	17,550	2,238	2,238	20,500	20,550	2,688	2,688
11,550	11,600	1,345	1,345	14,550	14,600	1,795	1,795	17,550	17,600	2,245	2,245	20,550	20,600	2,695	2,695
11,600	11,650	1,353	1,353	14,600	14,650	1,803	1,803	17,600	17,650	2,253	2,253	20,600	20,650	2,703	2,703
11,650	11,700	1,360	1,360	14,650	14,700	1,810	1,810	17,650	17,700	2,260	2,260	20,650	20,700	2,710	2,710
11,700	11,750	1,368	1,368	14,700	14,750	1,818	1,818	17,700	17,750	2,268	2,268	20,700	20,750	2,718	2,718
11,750	11,800	1,375	1,375	14,750	14,800	1,825	1,825	17,750	17,800	2,275	2,275	20,750	20,800	2,725	2,725
11,800	11,850	1,383	1,383	14,800	14,850	1,833	1,833	17,800	17,850	2,283	2,283	20,800	20,850	2,733	2,733
11,850	11,900	1,390	1,390	14,850	14,900	1,840	1,840	17,850	17,900	2,290	2,290	20,850	20,900	2,740	2,740
11,900	11,950	1,398	1,398	14,900	14,950	1,848	1,848	17,900	17,950	2,298	2,298	20,900	20,950	2,748	2,748
11,950	12,000	1,405	1,405	14,950	15,000	1,855	1,855	17,950	18,000	2,305	2,305	20,950	21,000	2,755	2,755

2007 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—				Your tax is—				Your tax is—				Your tax is—			
21,000				24,000				27,000				30,000			
21,000	21,050	2,763	2,763	24,000	24,050	3,213	3,213	27,000	27,050	3,663	3,663	30,000	30,050	4,113	4,113
21,050	21,100	2,770	2,770	24,050	24,100	3,220	3,220	27,050	27,100	3,670	3,670	30,050	30,100	4,120	4,120
21,100	21,150	2,778	2,778	24,100	24,150	3,228	3,228	27,100	27,150	3,678	3,678	30,100	30,150	4,128	4,128
21,150	21,200	2,785	2,785	24,150	24,200	3,235	3,235	27,150	27,200	3,685	3,685	30,150	30,200	4,135	4,135
21,200	21,250	2,793	2,793	24,200	24,250	3,243	3,243	27,200	27,250	3,693	3,693	30,200	30,250	4,143	4,143
21,250	21,300	2,800	2,800	24,250	24,300	3,250	3,250	27,250	27,300	3,700	3,700	30,250	30,300	4,150	4,150
21,300	21,350	2,808	2,808	24,300	24,350	3,258	3,258	27,300	27,350	3,708	3,708	30,300	30,350	4,158	4,158
21,350	21,400	2,815	2,815	24,350	24,400	3,265	3,265	27,350	27,400	3,715	3,715	30,350	30,400	4,165	4,165
21,400	21,450	2,823	2,823	24,400	24,450	3,273	3,273	27,400	27,450	3,723	3,723	30,400	30,450	4,173	4,173
21,450	21,500	2,830	2,830	24,450	24,500	3,280	3,280	27,450	27,500	3,730	3,730	30,450	30,500	4,180	4,180
21,500	21,550	2,838	2,838	24,500	24,550	3,288	3,288	27,500	27,550	3,738	3,738	30,500	30,550	4,188	4,188
21,550	21,600	2,845	2,845	24,550	24,600	3,295	3,295	27,550	27,600	3,745	3,745	30,550	30,600	4,195	4,195
21,600	21,650	2,853	2,853	24,600	24,650	3,303	3,303	27,600	27,650	3,753	3,753	30,600	30,650	4,203	4,203
21,650	21,700	2,860	2,860	24,650	24,700	3,310	3,310	27,650	27,700	3,760	3,760	30,650	30,700	4,210	4,210
21,700	21,750	2,868	2,868	24,700	24,750	3,318	3,318	27,700	27,750	3,768	3,768	30,700	30,750	4,218	4,218
21,750	21,800	2,875	2,875	24,750	24,800	3,325	3,325	27,750	27,800	3,775	3,775	30,750	30,800	4,225	4,225
21,800	21,850	2,883	2,883	24,800	24,850	3,333	3,333	27,800	27,850	3,783	3,783	30,800	30,850	4,233	4,233
21,850	21,900	2,890	2,890	24,850	24,900	3,340	3,340	27,850	27,900	3,790	3,790	30,850	30,900	4,240	4,240
21,900	21,950	2,898	2,898	24,900	24,950	3,348	3,348	27,900	27,950	3,798	3,798	30,900	30,950	4,248	4,248
21,950	22,000	2,905	2,905	24,950	25,000	3,355	3,355	27,950	28,000	3,805	3,805	30,950	31,000	4,255	4,255
22,000				25,000				28,000				31,000			
22,000	22,050	2,913	2,913	25,000	25,050	3,363	3,363	28,000	28,050	3,813	3,813	31,000	31,050	4,263	4,263
22,050	22,100	2,920	2,920	25,050	25,100	3,370	3,370	28,050	28,100	3,820	3,820	31,050	31,100	4,270	4,270
22,100	22,150	2,928	2,928	25,100	25,150	3,378	3,378	28,100	28,150	3,828	3,828	31,100	31,150	4,278	4,278
22,150	22,200	2,935	2,935	25,150	25,200	3,385	3,385	28,150	28,200	3,835	3,835	31,150	31,200	4,285	4,285
22,200	22,250	2,943	2,943	25,200	25,250	3,393	3,393	28,200	28,250	3,843	3,843	31,200	31,250	4,293	4,293
22,250	22,300	2,950	2,950	25,250	25,300	3,400	3,400	28,250	28,300	3,850	3,850	31,250	31,300	4,300	4,300
22,300	22,350	2,958	2,958	25,300	25,350	3,408	3,408	28,300	28,350	3,858	3,858	31,300	31,350	4,308	4,308
22,350	22,400	2,965	2,965	25,350	25,400	3,415	3,415	28,350	28,400	3,865	3,865	31,350	31,400	4,315	4,315
22,400	22,450	2,973	2,973	25,400	25,450	3,423	3,423	28,400	28,450	3,873	3,873	31,400	31,450	4,323	4,323
22,450	22,500	2,980	2,980	25,450	25,500	3,430	3,430	28,450	28,500	3,880	3,880	31,450	31,500	4,330	4,330
22,500	22,550	2,988	2,988	25,500	25,550	3,438	3,438	28,500	28,550	3,888	3,888	31,500	31,550	4,338	4,338
22,550	22,600	2,995	2,995	25,550	25,600	3,445	3,445	28,550	28,600	3,895	3,895	31,550	31,600	4,345	4,345
22,600	22,650	3,003	3,003	25,600	25,650	3,453	3,453	28,600	28,650	3,903	3,903	31,600	31,650	4,353	4,353
22,650	22,700	3,010	3,010	25,650	25,700	3,460	3,460	28,650	28,700	3,910	3,910	31,650	31,700	4,360	4,360
22,700	22,750	3,018	3,018	25,700	25,750	3,468	3,468	28,700	28,750	3,918	3,918	31,700	31,750	4,368	4,368
22,750	22,800	3,025	3,025	25,750	25,800	3,475	3,475	28,750	28,800	3,925	3,925	31,750	31,800	4,375	4,375
22,800	22,850	3,033	3,033	25,800	25,850	3,483	3,483	28,800	28,850	3,933	3,933	31,800	31,850	4,383	4,383
22,850	22,900	3,040	3,040	25,850	25,900	3,490	3,490	28,850	28,900	3,940	3,940	31,850	31,900	4,393	4,393
22,900	22,950	3,048	3,048	25,900	25,950	3,498	3,498	28,900	28,950	3,948	3,948	31,900	31,950	4,405	4,405
22,950	23,000	3,055	3,055	25,950	26,000	3,505	3,505	28,950	29,000	3,955	3,955	31,950	32,000	4,418	4,418
23,000				26,000				29,000				32,000			
23,000	23,050	3,063	3,063	26,000	26,050	3,513	3,513	29,000	29,050	3,963	3,963	32,000	32,050	4,430	4,430
23,050	23,100	3,070	3,070	26,050	26,100	3,520	3,520	29,050	29,100	3,970	3,970	32,050	32,100	4,443	4,443
23,100	23,150	3,078	3,078	26,100	26,150	3,528	3,528	29,100	29,150	3,978	3,978	32,100	32,150	4,455	4,455
23,150	23,200	3,085	3,085	26,150	26,200	3,535	3,535	29,150	29,200	3,985	3,985	32,150	32,200	4,468	4,468
23,200	23,250	3,093	3,093	26,200	26,250	3,543	3,543	29,200	29,250	3,993	3,993	32,200	32,250	4,480	4,480
23,250	23,300	3,100	3,100	26,250	26,300	3,550	3,550	29,250	29,300	4,000	4,000	32,250	32,300	4,493	4,493
23,300	23,350	3,108	3,108	26,300	26,350	3,558	3,558	29,300	29,350	4,008	4,008	32,300	32,350	4,505	4,505
23,350	23,400	3,115	3,115	26,350	26,400	3,565	3,565	29,350	29,400	4,015	4,015	32,350	32,400	4,518	4,518
23,400	23,450	3,123	3,123	26,400	26,450	3,573	3,573	29,400	29,450	4,023	4,023	32,400	32,450	4,530	4,530
23,450	23,500	3,130	3,130	26,450	26,500	3,580	3,580	29,450	29,500	4,030	4,030	32,450	32,500	4,543	4,543
23,500	23,550	3,138	3,138	26,500	26,550	3,588	3,588	29,500	29,550	4,038	4,038	32,500	32,550	4,555	4,555
23,550	23,600	3,145	3,145	26,550	26,600	3,595	3,595	29,550	29,600	4,045	4,045	32,550	32,600	4,568	4,568
23,600	23,650	3,153	3,153	26,600	26,650	3,603	3,603	29,600	29,650	4,053	4,053	32,600	32,650	4,580	4,580
23,650	23,700	3,160	3,160	26,650	26,700	3,610	3,610	29,650	29,700	4,060	4,060	32,650	32,700	4,593	4,593
23,700	23,750	3,168	3,168	26,700	26,750	3,618	3,618	29,700	29,750	4,068	4,068	32,700	32,750	4,605	4,605
23,750	23,800	3,175	3,175	26,750	26,800	3,625	3,625	29,750	29,800	4,075	4,075	32,750	32,800	4,618	4,618
23,800	23,850	3,183	3,183	26,800	26,850	3,633	3,633	29,800	29,850	4,083	4,083	32,800	32,850	4,630	4,630
23,850	23,900	3,190	3,190	26,850	26,900	3,640	3,640	29,850	29,900	4,090	4,090	32,850	32,900	4,643	4,643
23,900	23,950	3,198	3,198	26,900	26,950	3,648	3,648	29,900	29,950	4,098	4,098	32,900	32,950	4,655	4,655
23,950	24,000	3,205	3,205	26,950	27,000	3,655	3,655	29,950	30,000	4,105	4,105	32,950	33,000	4,668	4,668

(Continued on page 15)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,680	4,680	36,000	36,050	5,430	5,430	39,000	39,050	6,180	6,180	42,000	42,050	6,930	6,930
33,050	33,100	4,693	4,693	36,050	36,100	5,443	5,443	39,050	39,100	6,193	6,193	42,050	42,100	6,943	6,943
33,100	33,150	4,705	4,705	36,100	36,150	5,455	5,455	39,100	39,150	6,205	6,205	42,100	42,150	6,955	6,955
33,150	33,200	4,718	4,718	36,150	36,200	5,468	5,468	39,150	39,200	6,218	6,218	42,150	42,200	6,968	6,968
33,200	33,250	4,730	4,730	36,200	36,250	5,480	5,480	39,200	39,250	6,230	6,230	42,200	42,250	6,980	6,980
33,250	33,300	4,743	4,743	36,250	36,300	5,493	5,493	39,250	39,300	6,243	6,243	42,250	42,300	6,993	6,993
33,300	33,350	4,755	4,755	36,300	36,350	5,505	5,505	39,300	39,350	6,255	6,255	42,300	42,350	7,005	7,005
33,350	33,400	4,768	4,768	36,350	36,400	5,518	5,518	39,350	39,400	6,268	6,268	42,350	42,400	7,018	7,018
33,400	33,450	4,780	4,780	36,400	36,450	5,530	5,530	39,400	39,450	6,280	6,280	42,400	42,450	7,030	7,030
33,450	33,500	4,793	4,793	36,450	36,500	5,543	5,543	39,450	39,500	6,293	6,293	42,450	42,500	7,043	7,043
33,500	33,550	4,805	4,805	36,500	36,550	5,555	5,555	39,500	39,550	6,305	6,305	42,500	42,550	7,055	7,055
33,550	33,600	4,818	4,818	36,550	36,600	5,568	5,568	39,550	39,600	6,318	6,318	42,550	42,600	7,068	7,068
33,600	33,650	4,830	4,830	36,600	36,650	5,580	5,580	39,600	39,650	6,330	6,330	42,600	42,650	7,080	7,080
33,650	33,700	4,843	4,843	36,650	36,700	5,593	5,593	39,650	39,700	6,343	6,343	42,650	42,700	7,093	7,093
33,700	33,750	4,855	4,855	36,700	36,750	5,605	5,605	39,700	39,750	6,355	6,355	42,700	42,750	7,105	7,105
33,750	33,800	4,868	4,868	36,750	36,800	5,618	5,618	39,750	39,800	6,368	6,368	42,750	42,800	7,118	7,118
33,800	33,850	4,880	4,880	36,800	36,850	5,630	5,630	39,800	39,850	6,380	6,380	42,800	42,850	7,130	7,130
33,850	33,900	4,893	4,893	36,850	36,900	5,643	5,643	39,850	39,900	6,393	6,393	42,850	42,900	7,143	7,143
33,900	33,950	4,905	4,905	36,900	36,950	5,655	5,655	39,900	39,950	6,405	6,405	42,900	42,950	7,155	7,155
33,950	34,000	4,918	4,918	36,950	37,000	5,668	5,668	39,950	40,000	6,418	6,418	42,950	43,000	7,168	7,168
34,000				37,000				40,000				43,000			
34,000	34,050	4,930	4,930	37,000	37,050	5,680	5,680	40,000	40,050	6,430	6,430	43,000	43,050	7,180	7,180
34,050	34,100	4,943	4,943	37,050	37,100	5,693	5,693	40,050	40,100	6,443	6,443	43,050	43,100	7,193	7,193
34,100	34,150	4,955	4,955	37,100	37,150	5,705	5,705	40,100	40,150	6,455	6,455	43,100	43,150	7,205	7,205
34,150	34,200	4,968	4,968	37,150	37,200	5,718	5,718	40,150	40,200	6,468	6,468	43,150	43,200	7,218	7,218
34,200	34,250	4,980	4,980	37,200	37,250	5,730	5,730	40,200	40,250	6,480	6,480	43,200	43,250	7,230	7,230
34,250	34,300	4,993	4,993	37,250	37,300	5,743	5,743	40,250	40,300	6,493	6,493	43,250	43,300	7,243	7,243
34,300	34,350	5,005	5,005	37,300	37,350	5,755	5,755	40,300	40,350	6,505	6,505	43,300	43,350	7,255	7,255
34,350	34,400	5,018	5,018	37,350	37,400	5,768	5,768	40,350	40,400	6,518	6,518	43,350	43,400	7,268	7,268
34,400	34,450	5,030	5,030	37,400	37,450	5,780	5,780	40,400	40,450	6,530	6,530	43,400	43,450	7,280	7,280
34,450	34,500	5,043	5,043	37,450	37,500	5,793	5,793	40,450	40,500	6,543	6,543	43,450	43,500	7,293	7,293
34,500	34,550	5,055	5,055	37,500	37,550	5,805	5,805	40,500	40,550	6,555	6,555	43,500	43,550	7,305	7,305
34,550	34,600	5,068	5,068	37,550	37,600	5,818	5,818	40,550	40,600	6,568	6,568	43,550	43,600	7,318	7,318
34,600	34,650	5,080	5,080	37,600	37,650	5,830	5,830	40,600	40,650	6,580	6,580	43,600	43,650	7,330	7,330
34,650	34,700	5,093	5,093	37,650	37,700	5,843	5,843	40,650	40,700	6,593	6,593	43,650	43,700	7,343	7,343
34,700	34,750	5,105	5,105	37,700	37,750	5,855	5,855	40,700	40,750	6,605	6,605	43,700	43,750	7,355	7,355
34,750	34,800	5,118	5,118	37,750	37,800	5,868	5,868	40,750	40,800	6,618	6,618	43,750	43,800	7,368	7,368
34,800	34,850	5,130	5,130	37,800	37,850	5,880	5,880	40,800	40,850	6,630	6,630	43,800	43,850	7,380	7,380
34,850	34,900	5,143	5,143	37,850	37,900	5,893	5,893	40,850	40,900	6,643	6,643	43,850	43,900	7,393	7,393
34,900	34,950	5,155	5,155	37,900	37,950	5,905	5,905	40,900	40,950	6,655	6,655	43,900	43,950	7,405	7,405
34,950	35,000	5,168	5,168	37,950	38,000	5,918	5,918	40,950	41,000	6,668	6,668	43,950	44,000	7,418	7,418
35,000				38,000				41,000				44,000			
35,000	35,050	5,180	5,180	38,000	38,050	5,930	5,930	41,000	41,050	6,680	6,680	44,000	44,050	7,430	7,430
35,050	35,100	5,193	5,193	38,050	38,100	5,943	5,943	41,050	41,100	6,693	6,693	44,050	44,100	7,443	7,443
35,100	35,150	5,205	5,205	38,100	38,150	5,955	5,955	41,100	41,150	6,705	6,705	44,100	44,150	7,455	7,455
35,150	35,200	5,218	5,218	38,150	38,200	5,968	5,968	41,150	41,200	6,718	6,718	44,150	44,200	7,468	7,468
35,200	35,250	5,230	5,230	38,200	38,250	5,980	5,980	41,200	41,250	6,730	6,730	44,200	44,250	7,480	7,480
35,250	35,300	5,243	5,243	38,250	38,300	5,993	5,993	41,250	41,300	6,743	6,743	44,250	44,300	7,493	7,493
35,300	35,350	5,255	5,255	38,300	38,350	6,005	6,005	41,300	41,350	6,755	6,755	44,300	44,350	7,505	7,505
35,350	35,400	5,268	5,268	38,350	38,400	6,018	6,018	41,350	41,400	6,768	6,768	44,350	44,400	7,518	7,518
35,400	35,450	5,280	5,280	38,400	38,450	6,030	6,030	41,400	41,450	6,780	6,780	44,400	44,450	7,530	7,530
35,450	35,500	5,293	5,293	38,450	38,500	6,043	6,043	41,450	41,500	6,793	6,793	44,450	44,500	7,543	7,543
35,500	35,550	5,305	5,305	38,500	38,550	6,055	6,055	41,500	41,550	6,805	6,805	44,500	44,550	7,555	7,555
35,550	35,600	5,318	5,318	38,550	38,600	6,068	6,068	41,550	41,600	6,818	6,818	44,550	44,600	7,568	7,568
35,600	35,650	5,330	5,330	38,600	38,650	6,080	6,080	41,600	41,650	6,830	6,830	44,600	44,650	7,580	7,580
35,650	35,700	5,343	5,343	38,650	38,700	6,093	6,093	41,650	41,700	6,843	6,843	44,650	44,700	7,593	7,593
35,700	35,750	5,355	5,355	38,700	38,750	6,105	6,105	41,700	41,750	6,855	6,855	44,700	44,750	7,605	7,605
35,750	35,800	5,368	5,368	38,750	38,800	6,118	6,118	41,750	41,800	6,868	6,868	44,750	44,800	7,618	7,618
35,800	35,850	5,380	5,380	38,800	38,850	6,130	6,130	41,800	41,850	6,880	6,880	44,800	44,850	7,630	7,630
35,850	35,900	5,393	5,393	38,850	38,900	6,143	6,143	41,850	41,900	6,893	6,893	44,850	44,900	7,643	7,643
35,900	35,950	5,405	5,405	38,900	38,950	6,155	6,155	41,900	41,950	6,905	6,905	44,900	44,950	7,655	7,655
35,950	36,000	5,418	5,418	38,950	39,000	6,168	6,168	41,950	42,000	6,918	6,918	44,950	45,000	7,668	7,668

2007 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
45,000				48,000				51,000				54,000			
45,000	45,050	7,680	7,680	48,000	48,050	8,430	8,430	51,000	51,050	9,180	9,180	54,000	54,050	9,930	9,930
45,050	45,100	7,693	7,693	48,050	48,100	8,443	8,443	51,050	51,100	9,193	9,193	54,050	54,100	9,943	9,943
45,100	45,150	7,705	7,705	48,100	48,150	8,455	8,455	51,100	51,150	9,205	9,205	54,100	54,150	9,955	9,955
45,150	45,200	7,718	7,718	48,150	48,200	8,468	8,468	51,150	51,200	9,218	9,218	54,150	54,200	9,968	9,968
45,200	45,250	7,730	7,730	48,200	48,250	8,480	8,480	51,200	51,250	9,230	9,230	54,200	54,250	9,980	9,980
45,250	45,300	7,743	7,743	48,250	48,300	8,493	8,493	51,250	51,300	9,243	9,243	54,250	54,300	9,993	9,993
45,300	45,350	7,755	7,755	48,300	48,350	8,505	8,505	51,300	51,350	9,255	9,255	54,300	54,350	10,005	10,005
45,350	45,400	7,768	7,768	48,350	48,400	8,518	8,518	51,350	51,400	9,268	9,268	54,350	54,400	10,018	10,018
45,400	45,450	7,780	7,780	48,400	48,450	8,530	8,530	51,400	51,450	9,280	9,280	54,400	54,450	10,030	10,030
45,450	45,500	7,793	7,793	48,450	48,500	8,543	8,543	51,450	51,500	9,293	9,293	54,450	54,500	10,043	10,043
45,500	45,550	7,805	7,805	48,500	48,550	8,555	8,555	51,500	51,550	9,305	9,305	54,500	54,550	10,055	10,055
45,550	45,600	7,818	7,818	48,550	48,600	8,568	8,568	51,550	51,600	9,318	9,318	54,550	54,600	10,068	10,068
45,600	45,650	7,830	7,830	48,600	48,650	8,580	8,580	51,600	51,650	9,330	9,330	54,600	54,650	10,080	10,080
45,650	45,700	7,843	7,843	48,650	48,700	8,593	8,593	51,650	51,700	9,343	9,343	54,650	54,700	10,093	10,093
45,700	45,750	7,855	7,855	48,700	48,750	8,605	8,605	51,700	51,750	9,355	9,355	54,700	54,750	10,105	10,105
45,750	45,800	7,868	7,868	48,750	48,800	8,618	8,618	51,750	51,800	9,368	9,368	54,750	54,800	10,118	10,118
45,800	45,850	7,880	7,880	48,800	48,850	8,630	8,630	51,800	51,850	9,380	9,380	54,800	54,850	10,130	10,130
45,850	45,900	7,893	7,893	48,850	48,900	8,643	8,643	51,850	51,900	9,393	9,393	54,850	54,900	10,143	10,143
45,900	45,950	7,905	7,905	48,900	48,950	8,655	8,655	51,900	51,950	9,405	9,405	54,900	54,950	10,155	10,155
45,950	46,000	7,918	7,918	48,950	49,000	8,668	8,668	51,950	52,000	9,418	9,418	54,950	55,000	10,168	10,168
46,000				49,000				52,000				55,000			
46,000	46,050	7,930	7,930	49,000	49,050	8,680	8,680	52,000	52,050	9,430	9,430	55,000	55,050	10,180	10,180
46,050	46,100	7,943	7,943	49,050	49,100	8,693	8,693	52,050	52,100	9,443	9,443	55,050	55,100	10,193	10,193
46,100	46,150	7,955	7,955	49,100	49,150	8,705	8,705	52,100	52,150	9,455	9,455	55,100	55,150	10,205	10,205
46,150	46,200	7,968	7,968	49,150	49,200	8,718	8,718	52,150	52,200	9,468	9,468	55,150	55,200	10,218	10,218
46,200	46,250	7,980	7,980	49,200	49,250	8,730	8,730	52,200	52,250	9,480	9,480	55,200	55,250	10,230	10,230
46,250	46,300	7,993	7,993	49,250	49,300	8,743	8,743	52,250	52,300	9,493	9,493	55,250	55,300	10,243	10,243
46,300	46,350	8,005	8,005	49,300	49,350	8,755	8,755	52,300	52,350	9,505	9,505	55,300	55,350	10,255	10,255
46,350	46,400	8,018	8,018	49,350	49,400	8,768	8,768	52,350	52,400	9,518	9,518	55,350	55,400	10,268	10,268
46,400	46,450	8,030	8,030	49,400	49,450	8,780	8,780	52,400	52,450	9,530	9,530	55,400	55,450	10,280	10,280
46,450	46,500	8,043	8,043	49,450	49,500	8,793	8,793	52,450	52,500	9,543	9,543	55,450	55,500	10,293	10,293
46,500	46,550	8,055	8,055	49,500	49,550	8,805	8,805	52,500	52,550	9,555	9,555	55,500	55,550	10,305	10,305
46,550	46,600	8,068	8,068	49,550	49,600	8,818	8,818	52,550	52,600	9,568	9,568	55,550	55,600	10,318	10,318
46,600	46,650	8,080	8,080	49,600	49,650	8,830	8,830	52,600	52,650	9,580	9,580	55,600	55,650	10,330	10,330
46,650	46,700	8,093	8,093	49,650	49,700	8,843	8,843	52,650	52,700	9,593	9,593	55,650	55,700	10,343	10,343
46,700	46,750	8,105	8,105	49,700	49,750	8,855	8,855	52,700	52,750	9,605	9,605	55,700	55,750	10,355	10,355
46,750	46,800	8,118	8,118	49,750	49,800	8,868	8,868	52,750	52,800	9,618	9,618	55,750	55,800	10,368	10,368
46,800	46,850	8,130	8,130	49,800	49,850	8,880	8,880	52,800	52,850	9,630	9,630	55,800	55,850	10,380	10,380
46,850	46,900	8,143	8,143	49,850	49,900	8,893	8,893	52,850	52,900	9,643	9,643	55,850	55,900	10,393	10,393
46,900	46,950	8,155	8,155	49,900	49,950	8,905	8,905	52,900	52,950	9,655	9,655	55,900	55,950	10,405	10,405
46,950	47,000	8,168	8,168	49,950	50,000	8,918	8,918	52,950	53,000	9,668	9,668	55,950	56,000	10,418	10,418
47,000				50,000				53,000				56,000			
47,000	47,050	8,180	8,180	50,000	50,050	8,930	8,930	53,000	53,050	9,680	9,680	56,000	56,050	10,430	10,430
47,050	47,100	8,193	8,193	50,050	50,100	8,943	8,943	53,050	53,100	9,693	9,693	56,050	56,100	10,443	10,443
47,100	47,150	8,205	8,205	50,100	50,150	8,955	8,955	53,100	53,150	9,705	9,705	56,100	56,150	10,455	10,455
47,150	47,200	8,218	8,218	50,150	50,200	8,968	8,968	53,150	53,200	9,718	9,718	56,150	56,200	10,468	10,468
47,200	47,250	8,230	8,230	50,200	50,250	8,980	8,980	53,200	53,250	9,730	9,730	56,200	56,250	10,480	10,480
47,250	47,300	8,243	8,243	50,250	50,300	8,993	8,993	53,250	53,300	9,743	9,743	56,250	56,300	10,493	10,493
47,300	47,350	8,255	8,255	50,300	50,350	9,005	9,005	53,300	53,350	9,755	9,755	56,300	56,350	10,505	10,505
47,350	47,400	8,268	8,268	50,350	50,400	9,018	9,018	53,350	53,400	9,768	9,768	56,350	56,400	10,518	10,518
47,400	47,450	8,280	8,280	50,400	50,450	9,030	9,030	53,400	53,450	9,780	9,780	56,400	56,450	10,530	10,530
47,450	47,500	8,293	8,293	50,450	50,500	9,043	9,043	53,450	53,500	9,793	9,793	56,450	56,500	10,543	10,543
47,500	47,550	8,305	8,305	50,500	50,550	9,055	9,055	53,500	53,550	9,805	9,805	56,500	56,550	10,555	10,555
47,550	47,600	8,318	8,318	50,550	50,600	9,068	9,068	53,550	53,600	9,818	9,818	56,550	56,600	10,568	10,568
47,600	47,650	8,330	8,330	50,600	50,650	9,080	9,080	53,600	53,650	9,830	9,830	56,600	56,650	10,580	10,580
47,650	47,700	8,343	8,343	50,650	50,700	9,093	9,093	53,650	53,700	9,843	9,843	56,650	56,700	10,593	10,593
47,700	47,750	8,355	8,355	50,700	50,750	9,105	9,105	53,700	53,750	9,855	9,855	56,700	56,750	10,605	10,605
47,750	47,800	8,368	8,368	50,750	50,800	9,118	9,118	53,750	53,800	9,868	9,868	56,750	56,800	10,618	10,618
47,800	47,850	8,380	8,380	50,800	50,850	9,130	9,130	53,800	53,850	9,880	9,880	56,800	56,850	10,630	10,630
47,850	47,900	8,393	8,393	50,850	50,900	9,143	9,143	53,850	53,900	9,893	9,893	56,850	56,900	10,643	10,643
47,900	47,950	8,405	8,405	50,900	50,950	9,155	9,155	53,900	53,950	9,905	9,905	56,900	56,950	10,655	10,655
47,950	48,000	8,418	8,418	50,950	51,000	9,168	9,168	53,950	54,000	9,918	9,918	56,950	57,000	10,668	10,668

(Continued on page 17)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
57,000				60,000				63,000				66,000			
57,000	57,050	10,680	10,680	60,000	60,050	11,430	11,430	63,000	63,050	12,180	12,180	66,000	66,050	12,930	12,983
57,050	57,100	10,693	10,693	60,050	60,100	11,443	11,443	63,050	63,100	12,193	12,193	66,050	66,100	12,943	12,997
57,100	57,150	10,705	10,705	60,100	60,150	11,455	11,455	63,100	63,150	12,205	12,205	66,100	66,150	12,955	13,011
57,150	57,200	10,718	10,718	60,150	60,200	11,468	11,468	63,150	63,200	12,218	12,218	66,150	66,200	12,968	13,025
57,200	57,250	10,730	10,730	60,200	60,250	11,480	11,480	63,200	63,250	12,230	12,230	66,200	66,250	12,980	13,039
57,250	57,300	10,743	10,743	60,250	60,300	11,493	11,493	63,250	63,300	12,243	12,243	66,250	66,300	12,993	13,053
57,300	57,350	10,755	10,755	60,300	60,350	11,505	11,505	63,300	63,350	12,255	12,255	66,300	66,350	13,005	13,067
57,350	57,400	10,768	10,768	60,350	60,400	11,518	11,518	63,350	63,400	12,268	12,268	66,350	66,400	13,018	13,081
57,400	57,450	10,780	10,780	60,400	60,450	11,530	11,530	63,400	63,450	12,280	12,280	66,400	66,450	13,030	13,095
57,450	57,500	10,793	10,793	60,450	60,500	11,543	11,543	63,450	63,500	12,293	12,293	66,450	66,500	13,043	13,109
57,500	57,550	10,805	10,805	60,500	60,550	11,555	11,555	63,500	63,550	12,305	12,305	66,500	66,550	13,055	13,123
57,550	57,600	10,818	10,818	60,550	60,600	11,568	11,568	63,550	63,600	12,318	12,318	66,550	66,600	13,068	13,137
57,600	57,650	10,830	10,830	60,600	60,650	11,580	11,580	63,600	63,650	12,330	12,330	66,600	66,650	13,080	13,151
57,650	57,700	10,843	10,843	60,650	60,700	11,593	11,593	63,650	63,700	12,343	12,343	66,650	66,700	13,093	13,165
57,700	57,750	10,855	10,855	60,700	60,750	11,605	11,605	63,700	63,750	12,355	12,355	66,700	66,750	13,105	13,179
57,750	57,800	10,868	10,868	60,750	60,800	11,618	11,618	63,750	63,800	12,368	12,368	66,750	66,800	13,118	13,193
57,800	57,850	10,880	10,880	60,800	60,850	11,630	11,630	63,800	63,850	12,380	12,380	66,800	66,850	13,130	13,207
57,850	57,900	10,893	10,893	60,850	60,900	11,643	11,643	63,850	63,900	12,393	12,393	66,850	66,900	13,143	13,221
57,900	57,950	10,905	10,905	60,900	60,950	11,655	11,655	63,900	63,950	12,405	12,405	66,900	66,950	13,155	13,235
57,950	58,000	10,918	10,918	60,950	61,000	11,668	11,668	63,950	64,000	12,418	12,418	66,950	67,000	13,168	13,249
58,000				61,000				64,000				67,000			
58,000	58,050	10,930	10,930	61,000	61,050	11,680	11,680	64,000	64,050	12,430	12,430	67,000	67,050	13,180	13,263
58,050	58,100	10,943	10,943	61,050	61,100	11,693	11,693	64,050	64,100	12,443	12,443	67,050	67,100	13,193	13,277
58,100	58,150	10,955	10,955	61,100	61,150	11,705	11,705	64,100	64,150	12,455	12,455	67,100	67,150	13,205	13,291
58,150	58,200	10,968	10,968	61,150	61,200	11,718	11,718	64,150	64,200	12,468	12,468	67,150	67,200	13,218	13,305
58,200	58,250	10,980	10,980	61,200	61,250	11,730	11,730	64,200	64,250	12,480	12,480	67,200	67,250	13,230	13,319
58,250	58,300	10,993	10,993	61,250	61,300	11,743	11,743	64,250	64,300	12,493	12,493	67,250	67,300	13,243	13,333
58,300	58,350	11,005	11,005	61,300	61,350	11,755	11,755	64,300	64,350	12,505	12,507	67,300	67,350	13,255	13,347
58,350	58,400	11,018	11,018	61,350	61,400	11,768	11,768	64,350	64,400	12,518	12,521	67,350	67,400	13,268	13,361
58,400	58,450	11,030	11,030	61,400	61,450	11,780	11,780	64,400	64,450	12,530	12,535	67,400	67,450	13,280	13,375
58,450	58,500	11,043	11,043	61,450	61,500	11,793	11,793	64,450	64,500	12,543	12,549	67,450	67,500	13,293	13,389
58,500	58,550	11,055	11,055	61,500	61,550	11,805	11,805	64,500	64,550	12,555	12,563	67,500	67,550	13,305	13,403
58,550	58,600	11,068	11,068	61,550	61,600	11,818	11,818	64,550	64,600	12,568	12,577	67,550	67,600	13,318	13,417
58,600	58,650	11,080	11,080	61,600	61,650	11,830	11,830	64,600	64,650	12,580	12,591	67,600	67,650	13,330	13,431
58,650	58,700	11,093	11,093	61,650	61,700	11,843	11,843	64,650	64,700	12,593	12,605	67,650	67,700	13,343	13,445
58,700	58,750	11,105	11,105	61,700	61,750	11,855	11,855	64,700	64,750	12,605	12,619	67,700	67,750	13,355	13,459
58,750	58,800	11,118	11,118	61,750	61,800	11,868	11,868	64,750	64,800	12,618	12,633	67,750	67,800	13,368	13,473
58,800	58,850	11,130	11,130	61,800	61,850	11,880	11,880	64,800	64,850	12,630	12,647	67,800	67,850	13,380	13,487
58,850	58,900	11,143	11,143	61,850	61,900	11,893	11,893	64,850	64,900	12,643	12,661	67,850	67,900	13,393	13,501
58,900	58,950	11,155	11,155	61,900	61,950	11,905	11,905	64,900	64,950	12,655	12,675	67,900	67,950	13,405	13,515
58,950	59,000	11,168	11,168	61,950	62,000	11,918	11,918	64,950	65,000	12,668	12,689	67,950	68,000	13,418	13,529
59,000				62,000				65,000				68,000			
59,000	59,050	11,180	11,180	62,000	62,050	11,930	11,930	65,000	65,050	12,680	12,703	68,000	68,050	13,430	13,543
59,050	59,100	11,193	11,193	62,050	62,100	11,943	11,943	65,050	65,100	12,693	12,717	68,050	68,100	13,443	13,557
59,100	59,150	11,205	11,205	62,100	62,150	11,955	11,955	65,100	65,150	12,705	12,731	68,100	68,150	13,455	13,571
59,150	59,200	11,218	11,218	62,150	62,200	11,968	11,968	65,150	65,200	12,718	12,745	68,150	68,200	13,468	13,585
59,200	59,250	11,230	11,230	62,200	62,250	11,980	11,980	65,200	65,250	12,730	12,759	68,200	68,250	13,480	13,599
59,250	59,300	11,243	11,243	62,250	62,300	11,993	11,993	65,250	65,300	12,743	12,773	68,250	68,300	13,493	13,613
59,300	59,350	11,255	11,255	62,300	62,350	12,005	12,005	65,300	65,350	12,755	12,787	68,300	68,350	13,505	13,627
59,350	59,400	11,268	11,268	62,350	62,400	12,018	12,018	65,350	65,400	12,768	12,801	68,350	68,400	13,518	13,641
59,400	59,450	11,280	11,280	62,400	62,450	12,030	12,030	65,400	65,450	12,780	12,815	68,400	68,450	13,530	13,655
59,450	59,500	11,293	11,293	62,450	62,500	12,043	12,043	65,450	65,500	12,793	12,829	68,450	68,500	13,543	13,669
59,500	59,550	11,305	11,305	62,500	62,550	12,055	12,055	65,500	65,550	12,805	12,843	68,500	68,550	13,555	13,683
59,550	59,600	11,318	11,318	62,550	62,600	12,068	12,068	65,550	65,600	12,818	12,857	68,550	68,600	13,568	13,697
59,600	59,650	11,330	11,330	62,600	62,650	12,080	12,080	65,600	65,650	12,830	12,871	68,600	68,650	13,580	13,711
59,650	59,700	11,343	11,343	62,650	62,700	12,093	12,093	65,650	65,700	12,843	12,885	68,650	68,700	13,593	13,725
59,700	59,750	11,355	11,355	62,700	62,750	12,105	12,105	65,700	65,750	12,855	12,899	68,700	68,750	13,605	13,739
59,750	59,800	11,368	11,368	62,750	62,800	12,118	12,118	65,750	65,800	12,868	12,913	68,750	68,800	13,618	13,753
59,800	59,850	11,380	11,380	62,800	62,850	12,130	12,130	65,800	65,850	12,880	12,927	68,800	68,850	13,630	13,767
59,850	59,900	11,393	11,393	62,850	62,900	12,143	12,143	65,850	65,900	12,893	12,941	68,850	68,900	13,643	13,781
59,900	59,950	11,405	11,405	62,900	62,950	12,155	12,155	65,900	65,950	12,905	12,955	68,900	68,950	13,655	13,795
59,950	60,000	11,418	11,418	62,950	63,000	12,168	12,168	65,950	66,000	12,918	12,969	68,950	69,000	13,668	13,809

(Continued on page 18)

2007 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—				Your tax is—				Your tax is—				Your tax is—			
69,000				72,000				75,000				78,000			
69,000	69,050	13,680	13,823	72,000	72,050	14,430	14,663	75,000	75,050	15,180	15,503	78,000	78,050	15,958	16,343
69,050	69,100	13,693	13,837	72,050	72,100	14,443	14,677	75,050	75,100	15,193	15,517	78,050	78,100	15,972	16,357
69,100	69,150	13,705	13,851	72,100	72,150	14,455	14,691	75,100	75,150	15,205	15,531	78,100	78,150	15,986	16,371
69,150	69,200	13,718	13,865	72,150	72,200	14,468	14,705	75,150	75,200	15,218	15,545	78,150	78,200	16,000	16,385
69,200	69,250	13,730	13,879	72,200	72,250	14,480	14,719	75,200	75,250	15,230	15,559	78,200	78,250	16,014	16,399
69,250	69,300	13,743	13,893	72,250	72,300	14,493	14,733	75,250	75,300	15,243	15,573	78,250	78,300	16,028	16,413
69,300	69,350	13,755	13,907	72,300	72,350	14,505	14,747	75,300	75,350	15,255	15,587	78,300	78,350	16,042	16,427
69,350	69,400	13,768	13,921	72,350	72,400	14,518	14,761	75,350	75,400	15,268	15,601	78,350	78,400	16,056	16,441
69,400	69,450	13,780	13,935	72,400	72,450	14,530	14,775	75,400	75,450	15,280	15,615	78,400	78,450	16,070	16,455
69,450	69,500	13,793	13,949	72,450	72,500	14,543	14,789	75,450	75,500	15,293	15,629	78,450	78,500	16,084	16,469
69,500	69,550	13,805	13,963	72,500	72,550	14,555	14,803	75,500	75,550	15,305	15,643	78,500	78,550	16,098	16,483
69,550	69,600	13,818	13,977	72,550	72,600	14,568	14,817	75,550	75,600	15,318	15,657	78,550	78,600	16,112	16,497
69,600	69,650	13,830	13,991	72,600	72,650	14,580	14,831	75,600	75,650	15,330	15,671	78,600	78,650	16,126	16,511
69,650	69,700	13,843	14,005	72,650	72,700	14,593	14,845	75,650	75,700	15,343	15,685	78,650	78,700	16,140	16,525
69,700	69,750	13,855	14,019	72,700	72,750	14,605	14,859	75,700	75,750	15,355	15,699	78,700	78,750	16,154	16,539
69,750	69,800	13,868	14,033	72,750	72,800	14,618	14,873	75,750	75,800	15,368	15,713	78,750	78,800	16,168	16,553
69,800	69,850	13,880	14,047	72,800	72,850	14,630	14,887	75,800	75,850	15,380	15,727	78,800	78,850	16,182	16,567
69,850	69,900	13,893	14,061	72,850	72,900	14,643	14,901	75,850	75,900	15,393	15,741	78,850	78,900	16,196	16,581
69,900	69,950	13,905	14,075	72,900	72,950	14,655	14,915	75,900	75,950	15,405	15,755	78,900	78,950	16,210	16,595
69,950	70,000	13,918	14,089	72,950	73,000	14,668	14,929	75,950	76,000	15,418	15,769	78,950	79,000	16,224	16,609
70,000				73,000				76,000				79,000			
70,000	70,050	13,930	14,103	73,000	73,050	14,680	14,943	76,000	76,050	15,430	15,783	79,000	79,050	16,238	16,623
70,050	70,100	13,943	14,117	73,050	73,100	14,693	14,957	76,050	76,100	15,443	15,797	79,050	79,100	16,252	16,637
70,100	70,150	13,955	14,131	73,100	73,150	14,705	14,971	76,100	76,150	15,455	15,811	79,100	79,150	16,266	16,651
70,150	70,200	13,968	14,145	73,150	73,200	14,718	14,985	76,150	76,200	15,468	15,825	79,150	79,200	16,280	16,665
70,200	70,250	13,980	14,159	73,200	73,250	14,730	14,999	76,200	76,250	15,480	15,839	79,200	79,250	16,294	16,679
70,250	70,300	13,993	14,173	73,250	73,300	14,743	15,013	76,250	76,300	15,493	15,853	79,250	79,300	16,308	16,693
70,300	70,350	14,005	14,187	73,300	73,350	14,755	15,027	76,300	76,350	15,505	15,867	79,300	79,350	16,322	16,707
70,350	70,400	14,018	14,201	73,350	73,400	14,768	15,041	76,350	76,400	15,518	15,881	79,350	79,400	16,336	16,721
70,400	70,450	14,030	14,215	73,400	73,450	14,780	15,055	76,400	76,450	15,530	15,895	79,400	79,450	16,350	16,735
70,450	70,500	14,043	14,229	73,450	73,500	14,793	15,069	76,450	76,500	15,543	15,909	79,450	79,500	16,364	16,749
70,500	70,550	14,055	14,243	73,500	73,550	14,805	15,083	76,500	76,550	15,555	15,923	79,500	79,550	16,378	16,763
70,550	70,600	14,068	14,257	73,550	73,600	14,818	15,097	76,550	76,600	15,568	15,937	79,550	79,600	16,392	16,777
70,600	70,650	14,080	14,271	73,600	73,650	14,830	15,111	76,600	76,650	15,580	15,951	79,600	79,650	16,406	16,791
70,650	70,700	14,093	14,285	73,650	73,700	14,843	15,125	76,650	76,700	15,593	15,965	79,650	79,700	16,420	16,805
70,700	70,750	14,105	14,299	73,700	73,750	14,855	15,139	76,700	76,750	15,605	15,979	79,700	79,750	16,434	16,819
70,750	70,800	14,118	14,313	73,750	73,800	14,868	15,153	76,750	76,800	15,618	15,993	79,750	79,800	16,448	16,833
70,800	70,850	14,130	14,327	73,800	73,850	14,880	15,167	76,800	76,850	15,630	16,007	79,800	79,850	16,462	16,847
70,850	70,900	14,143	14,341	73,850	73,900	14,893	15,181	76,850	76,900	15,643	16,021	79,850	79,900	16,476	16,861
70,900	70,950	14,155	14,355	73,900	73,950	14,905	15,195	76,900	76,950	15,655	16,035	79,900	79,950	16,490	16,875
70,950	71,000	14,168	14,369	73,950	74,000	14,918	15,209	76,950	77,000	15,668	16,049	79,950	80,000	16,504	16,889
71,000				74,000				77,000				80,000			
71,000	71,050	14,180	14,383	74,000	74,050	14,930	15,223	77,000	77,050	15,680	16,063	80,000	80,050	16,518	16,903
71,050	71,100	14,193	14,397	74,050	74,100	14,943	15,237	77,050	77,100	15,693	16,077	80,050	80,100	16,532	16,917
71,100	71,150	14,205	14,411	74,100	74,150	14,955	15,251	77,100	77,150	15,706	16,091	80,100	80,150	16,546	16,931
71,150	71,200	14,218	14,425	74,150	74,200	14,968	15,265	77,150	77,200	15,720	16,105	80,150	80,200	16,560	16,945
71,200	71,250	14,230	14,439	74,200	74,250	14,980	15,279	77,200	77,250	15,734	16,119	80,200	80,250	16,574	16,959
71,250	71,300	14,243	14,453	74,250	74,300	14,993	15,293	77,250	77,300	15,748	16,133	80,250	80,300	16,588	16,973
71,300	71,350	14,255	14,467	74,300	74,350	15,005	15,307	77,300	77,350	15,762	16,147	80,300	80,350	16,602	16,987
71,350	71,400	14,268	14,481	74,350	74,400	15,018	15,321	77,350	77,400	15,776	16,161	80,350	80,400	16,616	17,001
71,400	71,450	14,280	14,495	74,400	74,450	15,030	15,335	77,400	77,450	15,790	16,175	80,400	80,450	16,630	17,015
71,450	71,500	14,293	14,509	74,450	74,500	15,043	15,349	77,450	77,500	15,804	16,189	80,450	80,500	16,644	17,029
71,500	71,550	14,305	14,523	74,500	74,550	15,055	15,363	77,500	77,550	15,818	16,203	80,500	80,550	16,658	17,043
71,550	71,600	14,318	14,537	74,550	74,600	15,068	15,377	77,550	77,600	15,832	16,217	80,550	80,600	16,672	17,057
71,600	71,650	14,330	14,551	74,600	74,650	15,080	15,391	77,600	77,650	15,846	16,231	80,600	80,650	16,686	17,071
71,650	71,700	14,343	14,565	74,650	74,700	15,093	15,405	77,650	77,700	15,860	16,245	80,650	80,700	16,700	17,085
71,700	71,750	14,355	14,579	74,700	74,750	15,105	15,419	77,700	77,750	15,874	16,259	80,700	80,750	16,714	17,099
71,750	71,800	14,368	14,593	74,750	74,800	15,118	15,433	77,750	77,800	15,888	16,273	80,750	80,800	16,728	17,113
71,800	71,850	14,380	14,607	74,800	74,850	15,130	15,447	77,800	77,850	15,902	16,287	80,800	80,850	16,742	17,127
71,850	71,900	14,393	14,621	74,850	74,900	15,143	15,461	77,850	77,900	15,916	16,301	80,850	80,900	16,756	17,141
71,900	71,950	14,405	14,635	74,900	74,950	15,155	15,475	77,900	77,950	15,930	16,315	80,900	80,950	16,770	17,155
71,950	72,000	14,418	14,649	74,950	75,000	15,168	15,489	77,950	78,000	15,944	16,329	80,950	81,000	16,784	17,169

(Continued on page 19)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
81,000				84,000				87,000				90,000			
81,000	81,050	16,798	17,183	84,000	84,050	17,638	18,023	87,000	87,050	18,478	18,863	90,000	90,050	19,318	19,703
81,050	81,100	16,812	17,197	84,050	84,100	17,652	18,037	87,050	87,100	18,492	18,877	90,050	90,100	19,332	19,717
81,100	81,150	16,826	17,211	84,100	84,150	17,666	18,051	87,100	87,150	18,506	18,891	90,100	90,150	19,346	19,731
81,150	81,200	16,840	17,225	84,150	84,200	17,680	18,065	87,150	87,200	18,520	18,905	90,150	90,200	19,360	19,745
81,200	81,250	16,854	17,239	84,200	84,250	17,694	18,079	87,200	87,250	18,534	18,919	90,200	90,250	19,374	19,759
81,250	81,300	16,868	17,253	84,250	84,300	17,708	18,093	87,250	87,300	18,548	18,933	90,250	90,300	19,388	19,773
81,300	81,350	16,882	17,267	84,300	84,350	17,722	18,107	87,300	87,350	18,562	18,947	90,300	90,350	19,402	19,787
81,350	81,400	16,896	17,281	84,350	84,400	17,736	18,121	87,350	87,400	18,576	18,961	90,350	90,400	19,416	19,801
81,400	81,450	16,910	17,295	84,400	84,450	17,750	18,135	87,400	87,450	18,590	18,975	90,400	90,450	19,430	19,815
81,450	81,500	16,924	17,309	84,450	84,500	17,764	18,149	87,450	87,500	18,604	18,989	90,450	90,500	19,444	19,829
81,500	81,550	16,938	17,323	84,500	84,550	17,778	18,163	87,500	87,550	18,618	19,003	90,500	90,550	19,458	19,843
81,550	81,600	16,952	17,337	84,550	84,600	17,792	18,177	87,550	87,600	18,632	19,017	90,550	90,600	19,472	19,857
81,600	81,650	16,966	17,351	84,600	84,650	17,806	18,191	87,600	87,650	18,646	19,031	90,600	90,650	19,486	19,871
81,650	81,700	16,980	17,365	84,650	84,700	17,820	18,205	87,650	87,700	18,660	19,045	90,650	90,700	19,500	19,885
81,700	81,750	16,994	17,379	84,700	84,750	17,834	18,219	87,700	87,750	18,674	19,059	90,700	90,750	19,514	19,899
81,750	81,800	17,008	17,393	84,750	84,800	17,848	18,233	87,750	87,800	18,688	19,073	90,750	90,800	19,528	19,913
81,800	81,850	17,022	17,407	84,800	84,850	17,862	18,247	87,800	87,850	18,702	19,087	90,800	90,850	19,542	19,927
81,850	81,900	17,036	17,421	84,850	84,900	17,876	18,261	87,850	87,900	18,716	19,101	90,850	90,900	19,556	19,941
81,900	81,950	17,050	17,435	84,900	84,950	17,890	18,275	87,900	87,950	18,730	19,115	90,900	90,950	19,570	19,955
81,950	82,000	17,064	17,449	84,950	85,000	17,904	18,289	87,950	88,000	18,744	19,129	90,950	91,000	19,584	19,969
82,000				85,000				88,000				91,000			
82,000	82,050	17,078	17,463	85,000	85,050	17,918	18,303	88,000	88,050	18,758	19,143	91,000	91,050	19,598	19,983
82,050	82,100	17,092	17,477	85,050	85,100	17,932	18,317	88,050	88,100	18,772	19,157	91,050	91,100	19,612	19,997
82,100	82,150	17,106	17,491	85,100	85,150	17,946	18,331	88,100	88,150	18,786	19,171	91,100	91,150	19,626	20,011
82,150	82,200	17,120	17,505	85,150	85,200	17,960	18,345	88,150	88,200	18,800	19,185	91,150	91,200	19,640	20,025
82,200	82,250	17,134	17,519	85,200	85,250	17,974	18,359	88,200	88,250	18,814	19,199	91,200	91,250	19,654	20,039
82,250	82,300	17,148	17,533	85,250	85,300	17,988	18,373	88,250	88,300	18,828	19,213	91,250	91,300	19,668	20,053
82,300	82,350	17,162	17,547	85,300	85,350	18,002	18,387	88,300	88,350	18,842	19,227	91,300	91,350	19,682	20,067
82,350	82,400	17,176	17,561	85,350	85,400	18,016	18,401	88,350	88,400	18,856	19,241	91,350	91,400	19,696	20,081
82,400	82,450	17,190	17,575	85,400	85,450	18,030	18,415	88,400	88,450	18,870	19,255	91,400	91,450	19,710	20,095
82,450	82,500	17,204	17,589	85,450	85,500	18,044	18,429	88,450	88,500	18,884	19,269	91,450	91,500	19,724	20,109
82,500	82,550	17,218	17,603	85,500	85,550	18,058	18,443	88,500	88,550	18,898	19,283	91,500	91,550	19,738	20,123
82,550	82,600	17,232	17,617	85,550	85,600	18,072	18,457	88,550	88,600	18,912	19,297	91,550	91,600	19,752	20,137
82,600	82,650	17,246	17,631	85,600	85,650	18,086	18,471	88,600	88,650	18,926	19,311	91,600	91,650	19,766	20,151
82,650	82,700	17,260	17,645	85,650	85,700	18,100	18,485	88,650	88,700	18,940	19,325	91,650	91,700	19,780	20,165
82,700	82,750	17,274	17,659	85,700	85,750	18,114	18,499	88,700	88,750	18,954	19,339	91,700	91,750	19,794	20,179
82,750	82,800	17,288	17,673	85,750	85,800	18,128	18,513	88,750	88,800	18,968	19,353	91,750	91,800	19,808	20,193
82,800	82,850	17,302	17,687	85,800	85,850	18,142	18,527	88,800	88,850	18,982	19,367	91,800	91,850	19,822	20,207
82,850	82,900	17,316	17,701	85,850	85,900	18,156	18,541	88,850	88,900	18,996	19,381	91,850	91,900	19,836	20,221
82,900	82,950	17,330	17,715	85,900	85,950	18,170	18,555	88,900	88,950	19,010	19,395	91,900	91,950	19,850	20,235
82,950	83,000	17,344	17,729	85,950	86,000	18,184	18,569	88,950	89,000	19,024	19,409	91,950	92,000	19,864	20,249
83,000				86,000				89,000				92,000			
83,000	83,050	17,358	17,743	86,000	86,050	18,198	18,583	89,000	89,050	19,038	19,423	92,000	92,050	19,878	20,263
83,050	83,100	17,372	17,757	86,050	86,100	18,212	18,597	89,050	89,100	19,052	19,437	92,050	92,100	19,892	20,277
83,100	83,150	17,386	17,771	86,100	86,150	18,226	18,611	89,100	89,150	19,066	19,451	92,100	92,150	19,906	20,291
83,150	83,200	17,400	17,785	86,150	86,200	18,240	18,625	89,150	89,200	19,080	19,465	92,150	92,200	19,920	20,305
83,200	83,250	17,414	17,799	86,200	86,250	18,254	18,639	89,200	89,250	19,094	19,479	92,200	92,250	19,934	20,319
83,250	83,300	17,428	17,813	86,250	86,300	18,268	18,653	89,250	89,300	19,108	19,493	92,250	92,300	19,948	20,333
83,300	83,350	17,442	17,827	86,300	86,350	18,282	18,667	89,300	89,350	19,122	19,507	92,300	92,350	19,962	20,347
83,350	83,400	17,456	17,841	86,350	86,400	18,296	18,681	89,350	89,400	19,136	19,521	92,350	92,400	19,976	20,361
83,400	83,450	17,470	17,855	86,400	86,450	18,310	18,695	89,400	89,450	19,150	19,535	92,400	92,450	19,990	20,375
83,450	83,500	17,484	17,869	86,450	86,500	18,324	18,709	89,450	89,500	19,164	19,549	92,450	92,500	20,004	20,389
83,500	83,550	17,498	17,883	86,500	86,550	18,338	18,723	89,500	89,550	19,178	19,563	92,500	92,550	20,018	20,403
83,550	83,600	17,512	17,897	86,550	86,600	18,352	18,737	89,550	89,600	19,192	19,577	92,550	92,600	20,032	20,417
83,600	83,650	17,526	17,911	86,600	86,650	18,366	18,751	89,600	89,650	19,206	19,591	92,600	92,650	20,046	20,431
83,650	83,700	17,540	17,925	86,650	86,700	18,380	18,765	89,650	89,700	19,220	19,605	92,650	92,700	20,060	20,445
83,700	83,750	17,554	17,939	86,700	86,750	18,394	18,779	89,700	89,750	19,234	19,619	92,700	92,750	20,074	20,459
83,750	83,800	17,568	17,953	86,750	86,800	18,408	18,793	89,750	89,800	19,248	19,633	92,750	92,800	20,088	20,473
83,800	83,850	17,582	17,967	86,800	86,850	18,422	18,807	89,800	89,850	19,262	19,647	92,800	92,850	20,102	20,487
83,850	83,900	17,596	17,981	86,850	86,900	18,436	18,821	89,850	89,900	19,276	19,661	92,850	92,900	20,116	20,501
83,900	83,950	17,610	17,995	86,900	86,950	18,450	18,835	89,900	89,950	19,290	19,675	92,900	92,950	20,130	20,515
83,950	84,000	17,624	18,009	86,950	87,000	18,464	18,849	89,950	90,000	19,304	19,689	92,950	93,000	20,144	20,529

2007 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately	At least	But less than
93,000					
93,000	93,050	20,158	20,543	96,000	96,050
93,050	93,100	20,172	20,557	96,050	96,100
93,100	93,150	20,186	20,571	96,100	96,150
93,150	93,200	20,200	20,585	96,150	96,200
93,200	93,250	20,214	20,599	96,200	96,250
93,250	93,300	20,228	20,613	96,250	96,300
93,300	93,350	20,242	20,627	96,300	96,350
93,350	93,400	20,256	20,641	96,350	96,400
93,400	93,450	20,270	20,655	96,400	96,450
93,450	93,500	20,284	20,669	96,450	96,500
93,500	93,550	20,298	20,683	96,500	96,550
93,550	93,600	20,312	20,697	96,550	96,600
93,600	93,650	20,326	20,711	96,600	96,650
93,650	93,700	20,340	20,725	96,650	96,700
93,700	93,750	20,354	20,739	96,700	96,750
93,750	93,800	20,368	20,753	96,750	96,800
93,800	93,850	20,382	20,767	96,800	96,850
93,850	93,900	20,396	20,781	96,850	96,900
93,900	93,950	20,410	20,795	96,900	96,950
93,950	94,000	20,424	20,809	96,950	97,000
94,000					
94,000	94,050	20,438	20,823	97,000	97,050
94,050	94,100	20,452	20,837	97,050	97,100
94,100	94,150	20,466	20,851	97,100	97,150
94,150	94,200	20,480	20,865	97,150	97,200
94,200	94,250	20,494	20,879	97,200	97,250
94,250	94,300	20,508	20,893	97,250	97,300
94,300	94,350	20,522	20,907	97,300	97,350
94,350	94,400	20,536	20,921	97,350	97,400
94,400	94,450	20,550	20,935	97,400	97,450
94,450	94,500	20,564	20,949	97,450	97,500
94,500	94,550	20,578	20,963	97,500	97,550
94,550	94,600	20,592	20,977	97,550	97,600
94,600	94,650	20,606	20,991	97,600	97,650
94,650	94,700	20,620	21,005	97,650	97,700
94,700	94,750	20,634	21,019	97,700	97,750
94,750	94,800	20,648	21,033	97,750	97,800
94,800	94,850	20,662	21,047	97,800	97,850
94,850	94,900	20,676	21,061	97,850	97,900
94,900	94,950	20,690	21,075	97,900	97,950
94,950	95,000	20,704	21,089	97,950	98,000
95,000					
95,000	95,050	20,718	21,103	98,000	98,050
95,050	95,100	20,732	21,117	98,050	98,100
95,100	95,150	20,746	21,131	98,100	98,150
95,150	95,200	20,760	21,145	98,150	98,200
95,200	95,250	20,774	21,159	98,200	98,250
95,250	95,300	20,788	21,173	98,250	98,300
95,300	95,350	20,802	21,187	98,300	98,350
95,350	95,400	20,816	21,201	98,350	98,400
95,400	95,450	20,830	21,215	98,400	98,450
95,450	95,500	20,844	21,229	98,450	98,500
95,500	95,550	20,858	21,243	98,500	98,550
95,550	95,600	20,872	21,257	98,550	98,600
95,600	95,650	20,886	21,271	98,600	98,650
95,650	95,700	20,900	21,285	98,650	98,700
95,700	95,750	20,914	21,299	98,700	98,750
95,750	95,800	20,928	21,313	98,750	98,800
95,800	95,850	20,942	21,327	98,800	98,850
95,850	95,900	20,956	21,341	98,850	98,900
95,900	95,950	20,970	21,355	98,900	98,950
95,950	96,000	20,984	21,369	98,950	99,000
96,000					
96,000	96,050	20,998	21,383	99,000	99,050
96,050	96,100	21,012	21,397	99,050	99,100
96,100	96,150	21,026	21,411	99,100	99,150
96,150	96,200	21,040	21,425	99,150	99,200
96,200	96,250	21,054	21,439	99,200	99,250
96,250	96,300	21,068	21,453	99,250	99,300
96,300	96,350	21,082	21,467	99,300	99,350
96,350	96,400	21,096	21,481	99,350	99,400
96,400	96,450	21,110	21,495	99,400	99,450
96,450	96,500	21,124	21,509	99,450	99,500
96,500	96,550	21,138	21,523	99,500	99,550
96,550	96,600	21,152	21,537	99,550	99,600
96,600	96,650	21,166	21,551	99,600	99,650
96,650	96,700	21,180	21,565	99,650	99,700
96,700	96,750	21,194	21,579	99,700	99,750
96,750	96,800	21,208	21,593	99,750	99,800
96,800	96,850	21,222	21,607	99,800	99,850
96,850	96,900	21,236	21,621	99,850	99,900
96,900	96,950	21,250	21,635	99,900	99,950
96,950	97,000	21,264	21,649	99,950	100,000
97,000					
97,000	97,050	21,278	21,663	\$100,000 or over — use Form 1040NR	
97,050	97,100	21,292	21,677		
97,100	97,150	21,306	21,691		
97,150	97,200	21,320	21,705		
97,200	97,250	21,334	21,719		
97,250	97,300	21,348	21,733		
97,300	97,350	21,362	21,747		
97,350	97,400	21,376	21,761		
97,400	97,450	21,390	21,775		
97,450	97,500	21,404	21,789		
97,500	97,550	21,418	21,803		
97,550	97,600	21,432	21,817		
97,600	97,650	21,446	21,831		
97,650	97,700	21,460	21,845		
97,700	97,750	21,474	21,859		
97,750	97,800	21,488	21,873		
97,800	97,850	21,502	21,887		
97,850	97,900	21,516	21,901		
97,900	97,950	21,530	21,915		
97,950	98,000	21,544	21,932		
98,000					
98,000	98,050	21,558	21,948		
98,050	98,100	21,572	21,965		
98,100	98,150	21,586	21,981		
98,150	98,200	21,600	21,998		
98,200	98,250	21,614	22,014		
98,250	98,300	21,628	22,031		
98,300	98,350	21,642	22,047		
98,350	98,400	21,656	22,064		
98,400	98,450	21,670	22,080		
98,450	98,500	21,684	22,097		
98,500	98,550	21,698	22,113		
98,550	98,600	21,712	22,130		
98,600	98,650	21,726	22,146		
98,650	98,700	21,740	22,163		
98,700	98,750	21,754	22,179		
98,750	98,800	21,768	22,196		
98,800	98,850	21,782	22,212		
98,850	98,900	21,796	22,229		
98,900	98,950	21,810	22,245		
98,950	99,000	21,824	22,262		