



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** 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 must use Form 1040NR instead of Form 1040NR-EZ.

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
5. The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
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 7.

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 17 through 25, or
 - 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 2009

Form 1040NR-EZ redesigned. Form 1040NR-EZ has been redesigned.

Answer all questions on Other Information, page 2 of the form.

Cash for clunkers. A \$3,500 or \$4,500 voucher or payment made for such a voucher under the CARS "cash for clunkers" program to buy or lease a new fuel-efficient automobile is not taxable for federal income tax purposes.

Buying U.S. Series I Savings Bonds with your refund. You can now receive up to \$5,000 of U.S. Series I Savings Bonds as part of your income tax refund without setting up a TreasuryDirect® account in advance. For more details, see Form 8888.

Certain tax benefits for Midwestern disaster areas expired. Certain tax benefits for Midwestern disaster areas have expired. See Pub. 4492-B, Information for Affected Taxpayers in the Midwestern Disaster Areas.

What's New for 2010

Personal exemption and itemized deduction phaseouts ended. For 2010, taxpayers with adjusted gross income (AGI) above a certain amount will no longer lose part of their deduction for personal exemptions and itemized deductions.

Other Reporting Requirements

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

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.

For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may 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 IRS Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* on page 13 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 2009. (These tests are explained below and on page 2.) 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 2009. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you still may be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country. You can 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.

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 2009 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see *Dual-Status Taxpayers* on page 3.) In most cases you are a

lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will not change until you receive an official notice from the USCIS that there has been a final administrative or judicial determination that your green card has been revoked or abandoned.



Until you receive this official notice, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than ten years old or because you have been absent from the United States for a period of time.

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

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2009. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2009, and
2. 183 days during the period 2009, 2008, and 2007, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2009		1.000	
2008		.333	
2007		.167	
Total testing days (add column (d))			

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

- 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 next).

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

- Foreign government-related individual,
- Teacher or trainee who is temporarily present under a “J” or “Q” visa,
- Student who is temporarily present under an “F,” “J,” “M,” or “Q” visa, or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

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

See 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 2009,
- Establish that during 2009 you had a tax home in a foreign country, and
- Establish that during 2009 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.

Closer connection exception for foreign students. If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien. Answer the following questions.

	Yes	No
1. Do you intend to reside permanently in the United States?		
2. Have you taken any steps to change your U.S. immigration status to lawful permanent resident?		
3. Have you substantially complied with the U.S. immigration laws for your student nonimmigrant status during your stay in the United States?		
4. During your stay in the United States, have you maintained a closer connection with a foreign country than with the United States?		

If you answered “No” to questions 1 and 2 and “Yes” to questions 3 and 4, you qualify to exclude days of presence as a student. You must file a fully completed Form 8843 with the IRS to do so. See *Form 8843* in chapter 1 of Pub. 519.



You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

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 2009. 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 do not need to file Form 1040NR-EZ (or Form 1040NR) if:

1. Your only U.S. trade or business was the performance of personal services, and
 - a. Your wages were less than \$3,650, 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, 2010.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2010.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return.

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

Send your Form 1040NR-EZ to the following address.

Department of the Treasury
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. These private delivery services include only the following.

- DHL Express (DHL): DHL Same 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 2009. 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.



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

Dual-Status Taxpayers

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 you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States.
- During the next calendar year you are not a U.S. resident under either the green card test or the substantial presence test.

See Pub. 519 for more information.

What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040NR-EZ. File your return and statement with the Department of the Treasury; 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. Do not sign Form 1040. File your return and statement with the Department of the Treasury; 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 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.

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 this page) instead of a dual-status taxpayer.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election to be taxed as a resident alien as discussed on this page, you must use the Married filing separately Tax Table column to figure your tax on income effectively connected with a U.S. trade or business. If 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 an exemption 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.

Special rules apply for exemptions for the part of the year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, or South Korea; a U.S. national; or a student or business apprentice from India. See Pub. 519 for more information.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien* on this page) instead of a dual-status taxpayer. 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 or 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 61. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 61 and identify and include in the amount on line 61.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 61) in the column to the right of line 18 and identify and include it in the amount on line 18.

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

Line Instructions for Form 1040NR-EZ

Name and Address

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

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

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. In some countries the postal code may come before the city or town name.

Country. Enter the full name of the country in uppercase letters in English.

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

Identifying Number

Social security number (SSN). In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at www.socialsecurity.gov/online/SS-5.html, from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States.

If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019.

It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at www.irs.gov. Click on "Individuals," then "Individual Taxpayer Identification Numbers (ITIN)."

It usually takes 6 to 10 weeks to get an ITIN.

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.

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, 2009, 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*, later on this page, you can consider yourself single for the whole year.

If your spouse died in 2009, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2009.

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

to become U.S. nationals instead of U.S. citizens.

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

1. You file a return separate from your spouse.

2. You paid more than half the cost to keep up your home in 2009.

3. You lived apart from your spouse for the last 6 months of 2009.

Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2009. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived with you. If the child was born or died in 2009, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive.

5. You can 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/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

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

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

Rounding Off to Whole Dollars

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

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

Taxable Income

Line 3—Wages, salaries, tips, etc.

Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on

line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.



Do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J 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 \$1,700 in 2009. 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 box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details.



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

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

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

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than February 1, 2010. 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 2009 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption benefits. If you received employer-provided adoption benefits for 2009, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your individual retirement arrangement (IRA), health

savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(j) 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 2009, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2009 estimated state or local income tax, the amount applied is treated as received in 2009.



None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions. If you were a student or business apprentice from India in 2008 and you claimed the standard deduction on your 2008 tax return, none of your refund is taxable. See Students and business apprentices from India in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 4 blank.

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

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 generally must include the amount shown in box 2 of Form(s) 1042-S, on line 5. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 5. Instead, include the treaty-exempt amount on line 6 and complete item J 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, Tax Benefits for Education.

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2009 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 2009 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 9.

Student Loan Interest Deduction Worksheet—Line 9

Keep for Your Records

See the instructions for line 9 on page 6 before you begin.

1. Enter the total interest you paid in 2009 on qualified student loans (defined on page 6). **Do not** enter more than \$2,500 1. _____
2. Enter the amount from Form 1040NR-EZ, line 7 2. _____
3. Enter the amount from Form 1040NR-EZ, line 8 3. _____
4. Subtract line 3 from line 2 4. _____
5. Is line 4 more than \$60,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$60,000 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. _____

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 9 of Form 1042-S.

Example 2. The facts are the same as in *Example 1* except that you are a citizen of a country that has an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country 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. For details, see the instructions for item J beginning on page 10.

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 9 of Form 1042-S.
- Provide all the required information in item J on page 2 of Form 1040NR-EZ.

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

Line 8—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 5. See the examples in the instructions for line 5 beginning on page 5.

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

1. You paid interest in 2009 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified AGI is less than \$75,000. Use lines 2 through 4 of the worksheet on page 5 to figure your modified AGI.

Use the worksheet on page 5 to figure your student loan interest deduction.

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

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

- a. The person filed a joint return.
- b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,650 for 2009), 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 on page 7). 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. 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 box 1 of Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Any nontaxable distribution of qualified tuition program earnings.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any scholarship, educational assistance allowance, or other payment

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 2009 . . . | 1. | |
| 2. Multiply line 1 by 80% (.80) | 2. | |
| 3. Enter the amount from Form 1040NR-EZ, line 10 | 3. | |
| 4. Enter: \$166,800 (\$83,400 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) | 5. | |
| 7. Enter the smaller of line 2 or line 6 | 6. | |
| 8. Divide line 7 by 1.5 | 7. | |
| 9. Subtract line 8 from line 7 | 8. | |
| 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" | 9. | |
| | 10. | |

(but not gifts, inheritances, etc.) excluded from income.

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

Eligible student. An eligible student is a person who:

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

Line 11 — Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2009. Use the worksheet on page 6 to figure the amount to enter on line 11 if the amount on line 10 is more than \$166,800 if you checked filing status box 1, or more than \$83,400 if you checked filing status box 2. If, during 2009, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4 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 \$3,650 for yourself. Use the worksheet below to figure the amount, if any, to enter on line 13 if your AGI from line 10 is more than \$166,800 if you checked filing status box 1, or more than \$125,100 if you checked filing status box 2.

Note. Residents of Canada, Mexico, 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, you must use Form 1040-NR 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 also must 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 on line 16 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR-EZ, line 3.

Payments

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 box 2 of your Form(s) W-2, box 9 of your Form(s) 1042-S, and box 4 of your Form(s) 1099-R. Attach all Form(s) W-2 and 1042-S to the front of your return. Attach Form(s) 1099-R to the front of your return of your return if federal income tax was withheld.



Line 19 — 2009 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2009. Include any overpayment that you applied to your 2009 estimated tax from:

- Your 2008 return, or
- An amended return (Form 1040X).

Exemption Deduction Worksheet—Line 13

Keep for Your Records



- Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?
 - No.**  Enter \$3,650 on Form 1040NR-EZ, line 13.
 - Yes.** Go to line 3.
- Exemption amount **2.** \$3,650
- Enter the amount from Form 1040NR-EZ, line 10 **3.** _____
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.
 - Box 1—\$166,800 }
 - Box 2—\$125,100 }**4.** _____
- Subtract line 4 from line 3. **5.** _____
- Is line 5 more than \$122,500 (\$61,250 if you checked filing status box 2)?
 - Yes.**  Enter \$2,433 on Form 1040NR-EZ, line 13. **Do not** complete the rest of this worksheet.
 - 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) **6.** _____
- Multiply line 6 by 2% (.02) and enter the result as a decimal **7.** _____
- Multiply line 2 by the decimal on line 7 **8.** _____
- Divide line 8 by 3.0 **9.** _____
- 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

Routing number (line 23b): 250250025
Account number (line 23d): 20202086

Do not include the check number

1234
15-00000000

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

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 2009 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 2009.

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 any amount you paid with that form or by electronic funds withdrawal or credit or debit card. If you paid by credit or debit card, do not include on line 21 the convenience fee you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid.

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 want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2010 on page 12.

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 to which you owe the debt.

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, including an individual retirement arrangement (IRA).

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, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- 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.

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.

Note. Your choice of direct deposit is only valid for the current year. You can choose another method to receive your refund next year.

TreasuryDirect®. You can request a deposit of your refund to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

U.S. Series I Savings Bonds. You can use your refund to buy up to \$5,000 in U.S. Series I Savings Bonds. The amount you request must be a multiple of \$50. You do not need a TreasuryDirect® account to do this. See the Form 8888 instructions for details.

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 on this page, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

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

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

For all direct deposits, the name on the return must match the name on the bank account. You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

Line 23e. If you want your refund mailed to an address not listed on


page 1 of Form 1040NR-EZ, enter that address here. See *Foreign address* on page 4 for information on entering a foreign address.

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

Line 24—Applied to your 2010 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2010 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.

 **TIP** To save interest and penalties, pay your taxes in full by the due date. 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 or debit card, or the electronic federal tax payment system (EFTPS). Do not include any estimated tax payment for 2010 in this payment. 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 “2009 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^{xxx}”).

To pay by credit or debit card. To pay by credit or debit card, call toll-free or visit the website of one of the service providers listed on this page and follow the instructions.


A convenience fee will be charged by the service provider. Fees may vary among 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 also can find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown next.

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

RBS WorldPay, Inc.
1-888-9-PAY-TAX™ (1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

To pay by 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.gov 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.

 **TIP** 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 2010. See Income Tax Withholding and Estimated Tax Payments for 2010 on page 12.

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

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. Generally, you can 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, Installment Agreement Request. To apply online, go to www.irs.gov, click on “I Need To...,” and select “Set Up a Payment Plan.” If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax, on or before the due date (without regard to extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (without regard to extensions) for filing your return. You must pay the tax

before the extension runs out. If you do not, penalties may be imposed.

Line 26—Estimated tax penalty.


You may owe this penalty if:

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


The “tax shown on your return” is the amount on your 2009 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2008 tax return was for a tax year of 12 full months and **any** of the following applies.

1. You had no tax shown on your 2008 return and you were a U.S. citizen or resident for all of 2008.
2. Line 21 on your 2009 return is at least 100% of the tax shown on your 2008 return. (But see Caution below.) Your estimated tax payments for 2009 must have been made on time and for the required amount.
3. Line 21 on your 2009 return is at least 90% of the tax shown on your 2008 return, your AGI shown on your 2008 return was less than \$500,000 (less than \$250,000 if you checked filing status box 2 for 2009), and you certify on Form 2210 (or Form 2210-F for farmers and fishermen) that more than 50% of the gross income on your 2008 return was from a small business. A small business is one that had an average of fewer than 500 employees for 2008. See Form 2210 (or Form 2210-F) and its instructions for details. Your estimated tax payments for 2009 must have been made on time and for the required amount.

 **CAUTION** If your 2008 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2009), item (2) applies only if line 21 on your 2009 tax return is at least 110% of the tax shown on your 2008 return. This rule does not apply to farmers and fishermen or if item (3) applies.

For most people, the “tax shown on your 2008 return” is the amount on your 2008 Form 1040NR-EZ, line 15.

 **TIP** The IRS will waive the penalty to the extent any underpayment is due to adjustments made to the income tax withholding tables that took effect in spring 2009. You must request a waiver by filing Form 2210 or 2210-F with your return.

Figuring the penalty. If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers or fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25. 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 your preparer, a friend, family member, or any other person you choose to discuss your 2009 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return (see *When To File* on page 2). If you wish to revoke the authorization before it ends, see Pub. 947.

Signature

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

representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Department of the Treasury; Internal Revenue Service Center; Austin, TX 73301-0215 U.S.A., and that the IRS approved.

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

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

Other Information (Page 2)

Answer all questions.

Item A

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

Item B

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

Item C

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

Item D

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

Item E

Enter your visa type on the last day of the tax year. Examples are the following:

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

Item F

If you have ever changed your visa type, check the "Yes" box. For example, you entered the United States in 2008 on an F-1 visa as an academic student. During 2009 you changed to a J-1 or H-1B visa as a teacher or researcher. You will check the "Yes" box.

Item G

Enter the dates you entered and left the United States during 2009 on short business trips, or to visit family, go on vacation, or return home briefly. If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year.

"Commuter" means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in Pub. 519, chapter 1.

If you are in the United States on January 1, enter 01/01 as the first date you entered the United States. If you are in the United States on December 31, do not enter a final date departed.

Item H

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

Item I

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

Item J

Line 1. If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item J. You can download the complete text of most U.S. tax treaties at 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 the information requested in item J.

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

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

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from

U.S. tax based on the specified treaty article.

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

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

If required, attach Form 8833.

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

Example. Sara is a citizen of Italy and was a resident there until September 2008, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2008 and plans to continue teaching through May 2010. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2010 and resume her Italian residence. For calendar year 2009, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2009 tax return as shown in the example on this page.



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

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

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

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

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or

teachers. This includes taxable scholarship and fellowship grants.

3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.

4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

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

Reminders

Return Checklist

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

Did you:

- Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN? If not, certain deductions and credits may be reduced or disallowed, your refund may be delayed, and you may not receive credit for your social security earnings.
- Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?
- Enter the correct amounts for line 11 (Itemized deductions) and line 13 (Exemption)?
- Sign and date Form 1040NR-EZ and enter your occupation(s) in the United States?
- Enter your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- Include your apartment number in your address if you live in an apartment?
- Attach Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.

Example. Item J—Tax Exempt Treaty

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

- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 25 on page 9 for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Refund Information

You can go online to check the status of your refund 3 to 4 weeks after you file your return.



Go to www.irs.gov/individuals and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

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



TIP Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 14 under *Calling the IRS*, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

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

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

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

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 2010

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 2010 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. In general, you do not have to make estimated tax payments if you expect that your 2010 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 2010 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 2010 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally 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 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. You may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual,

family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, visit www.irs.gov and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instruction booklet. For example, if you are filing a 2006 return in 2010, use the address in this booklet. However, if you got an IRS notice, mail the return to the address in the notice.

Interest and Penalties

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

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

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

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, 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 \$135 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 $\frac{1}{2}$ 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 2008-14, 2008-4 I.R.B. 310, available at www.irs.gov/irb/2008-04_IRB/ar12.html.

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

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see Pub. 552.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the

IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You also can report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Are Your Rights As A Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1, Your Rights As A Taxpayer.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at

1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online in several ways by accessing the IRS website at www.irs.gov/businesses/small/international and then clicking on "Help With Tax Questions - International Taxpayers." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics.

Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Volunteers will help you with claiming the credits and deductions you may be entitled to. For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Take a copy of your 2008 tax return (if available), all your Forms W-2, 1042-S, and 1099 for 2009, and any other information about your 2009 income and expenses.

Everyday Tax Solutions

In the United States you can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts, or look in the phone book under "United States Government, Internal Revenue Service." You can call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059.

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.

If you are outside the United States, you can call 215-516-2000 (English-speaking only). This number is not toll-free. Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in Beijing, Frankfurt, London, and Paris. The offices generally are located in the U.S. embassies or consulates. The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

Taxpayer Assistance

How can you get IRS tax forms and publications?

- You can download them from the IRS website. Click on "Forms and Publications" 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 Internal Revenue Service; 1201 N. Mitsubishi Motorway; Bloomington, IL 61705-6613 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 for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- The Español website, www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish
- Chinese
- Vietnamese
- Korean
- Russian

If you are in the United States and want to get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



TIP *The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number see Everyday Tax Solutions on page 13.*

Death of a Taxpayer

If a taxpayer died before filing a return for 2009, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death above the top of the return. If this information is not provided, it may delay the processing of the return.

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

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

For more details, see Pub. 559.

How Do You Make a Gift to Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the 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* on page 9 for details on how to pay any tax you owe.



TIP *You may be able to deduct this gift on your 2010 tax return as a charitable contribution. But you must file Form 1040NR to do so.*

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See

Making the Call below. If you are in the United States, you will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



TIP *If you want to check the status of your 2009 refund, see Refund Information on page 11.*

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number or individual taxpayer identification number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided.

The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

If you are in the United States, call 1-800-829-1040 (hearing impaired customers with TTY/TDD equipment can call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

If you are outside the United States, call 215-516-2000 (English-speaking only). This number is not toll-free.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Products



Internet. You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov.

Online services and help. Go to www.irs.gov to obtain information on:

- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Free Tax Return Preparation*—Free tax assistance and preparation.
- *Recent Tax Changes*—Highlights on newly enacted tax law.
- *Innocent Spouses*—Tax information for innocent spouses.
- *Disaster Tax Relief*—Tax relief provisions for disaster situations.
- *Identity Theft and Your Tax Records*—Safeguard your identity and tax records.
- *Online Payment Agreement (OPA) Application*—Online agreements.
- *Applying for Offers in Compromise*—Information on offers in compromise.

View and download products. Click on "Forms and Publications" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax products.
- Order current year tax products online.

The Forms and Publications page provides links to access and acquire both electronic and print media. Additionally, the "Search" function provides basic and advanced search capabilities for published products available on www.irs.gov.

Online ordering of products. To order tax products delivered by mail, go to www.irs.gov/formspubs.

- For current year products, click on "Forms and publications by U.S. mail."
- For a tax booklet of forms and instructions, click on "Tax packages."

• For tax products on a DVD, click on "Tax products on DVD (Pub. 1796)." See DVD below.



To get information, forms, and publications in Spanish, click "Español" in the upper right corner of www.irs.gov.



Phone.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing impaired TTY/TDD. Call 1-800-829-4059.

Refund hotline. Call 1-800-829-1954.

National taxpayer advocate helpline. Call 1-877-777-4778.



Walk-in. You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries, and from our U.S. embassies and consulates abroad (but only during the tax return filing period).



Mail. You can order forms, instructions, and publications by sending an order to the Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613 U.S.A.



DVD. Buy IRS Publication 1796 (IRS Tax Products DVD) for \$30. Price is subject to change. There may be a handling fee. The DVD includes current-year and prior-year forms, instructions, and publications; Internal Revenue Bulletins; and toll-free and email technical support. The DVD is released twice during the year. The first release will ship early January 2010 and the final release will ship early March 2010.

Internet. Buy the DVD from:

- National Technical Information Service (NTIS) at www.irs.gov/cdorders
- Government Printing Office (GPO) at <http://bookstore.gpo.gov> (search for Pub. 1796)

Telephone. Buy the DVD from:

- NTIS at 1-877-233-6767
 - GPO at 1-866-512-1800
- Other ways to get help.** See page 13 for information.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

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

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 sometimes allows or requires the IRS to disclose the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal

and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

We welcome comments on forms.

If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at 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-6526, 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 burden estimates as of October 2009 for taxpayers filing a Form 1040NR-EZ. Time spent and out-of-pocket costs are presented separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040NR or 1040NR-EZ is 12 hours, with an average cost of \$194 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. Taxpayers filing Form 1040NR-EZ are expected to have an average burden of about 7.2 hours, with an average cost of \$42 per return. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

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

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)
7.2	\$42

* This average is a weighted average for all taxpayers. Because few taxpayers use paid preparers or software for this return, the dollar estimate may be quite different from actual expenses.

IRS Customer Service Standards

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas.

- Access to information.
- Accuracy.
- Prompt refunds.

- Canceling penalties.
- Resolving problems.
- Simpler forms.
- Easier filing and payment options.

If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

Help With Unresolved Tax Issues

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the IRS, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

1. TAS is your voice at the IRS.
2. Our service is free, confidential, and tailored to meet your needs.
3. You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just is not working as it should.
4. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
5. TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

6. TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

7. You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtoolkit.irs.gov.

Low Income Taxpayer Clinics (LITCs)

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is

demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. To learn more about the TAP, go to www.improveirs.org or call 1-888-912-1227 toll-free.

2009 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—	
9,000				12,000				15,000				18,000			
9,000	9,050	936	936	12,000	12,050	1,386	1,386	15,000	15,050	1,836	1,836	18,000	18,050	2,286	2,286
9,050	9,100	944	944	12,050	12,100	1,394	1,394	15,050	15,100	1,844	1,844	18,050	18,100	2,294	2,294
9,100	9,150	951	951	12,100	12,150	1,401	1,401	15,100	15,150	1,851	1,851	18,100	18,150	2,301	2,301
9,150	9,200	959	959	12,150	12,200	1,409	1,409	15,150	15,200	1,859	1,859	18,150	18,200	2,309	2,309
9,200	9,250	966	966	12,200	12,250	1,416	1,416	15,200	15,250	1,866	1,866	18,200	18,250	2,316	2,316
9,250	9,300	974	974	12,250	12,300	1,424	1,424	15,250	15,300	1,874	1,874	18,250	18,300	2,324	2,324
9,300	9,350	981	981	12,300	12,350	1,431	1,431	15,300	15,350	1,881	1,881	18,300	18,350	2,331	2,331
9,350	9,400	989	989	12,350	12,400	1,439	1,439	15,350	15,400	1,889	1,889	18,350	18,400	2,339	2,339
9,400	9,450	996	996	12,400	12,450	1,446	1,446	15,400	15,450	1,896	1,896	18,400	18,450	2,346	2,346
9,450	9,500	1,004	1,004	12,450	12,500	1,454	1,454	15,450	15,500	1,904	1,904	18,450	18,500	2,354	2,354
9,500	9,550	1,011	1,011	12,500	12,550	1,461	1,461	15,500	15,550	1,911	1,911	18,500	18,550	2,361	2,361
9,550	9,600	1,019	1,019	12,550	12,600	1,469	1,469	15,550	15,600	1,919	1,919	18,550	18,600	2,369	2,369
9,600	9,650	1,026	1,026	12,600	12,650	1,476	1,476	15,600	15,650	1,926	1,926	18,600	18,650	2,376	2,376
9,650	9,700	1,034	1,034	12,650	12,700	1,484	1,484	15,650	15,700	1,934	1,934	18,650	18,700	2,384	2,384
9,700	9,750	1,041	1,041	12,700	12,750	1,491	1,491	15,700	15,750	1,941	1,941	18,700	18,750	2,391	2,391
9,750	9,800	1,049	1,049	12,750	12,800	1,499	1,499	15,750	15,800	1,949	1,949	18,750	18,800	2,399	2,399
9,800	9,850	1,056	1,056	12,800	12,850	1,506	1,506	15,800	15,850	1,956	1,956	18,800	18,850	2,406	2,406
9,850	9,900	1,064	1,064	12,850	12,900	1,514	1,514	15,850	15,900	1,964	1,964	18,850	18,900	2,414	2,414
9,900	9,950	1,071	1,071	12,900	12,950	1,521	1,521	15,900	15,950	1,971	1,971	18,900	18,950	2,421	2,421
9,950	10,000	1,079	1,079	12,950	13,000	1,529	1,529	15,950	16,000	1,979	1,979	18,950	19,000	2,429	2,429
10,000				13,000				16,000				19,000			
10,000	10,050	1,086	1,086	13,000	13,050	1,536	1,536	16,000	16,050	1,986	1,986	19,000	19,050	2,436	2,436
10,050	10,100	1,094	1,094	13,050	13,100	1,544	1,544	16,050	16,100	1,994	1,994	19,050	19,100	2,444	2,444
10,100	10,150	1,101	1,101	13,100	13,150	1,551	1,551	16,100	16,150	2,001	2,001	19,100	19,150	2,451	2,451
10,150	10,200	1,109	1,109	13,150	13,200	1,559	1,559	16,150	16,200	2,009	2,009	19,150	19,200	2,459	2,459
10,200	10,250	1,116	1,116	13,200	13,250	1,566	1,566	16,200	16,250	2,016	2,016	19,200	19,250	2,466	2,466
10,250	10,300	1,124	1,124	13,250	13,300	1,574	1,574	16,250	16,300	2,024	2,024	19,250	19,300	2,474	2,474
10,300	10,350	1,131	1,131	13,300	13,350	1,581	1,581	16,300	16,350	2,031	2,031	19,300	19,350	2,481	2,481
10,350	10,400	1,139	1,139	13,350	13,400	1,589	1,589	16,350	16,400	2,039	2,039	19,350	19,400	2,489	2,489
10,400	10,450	1,146	1,146	13,400	13,450	1,596	1,596	16,400	16,450	2,046	2,046	19,400	19,450	2,496	2,496
10,450	10,500	1,154	1,154	13,450	13,500	1,604	1,604	16,450	16,500	2,054	2,054	19,450	19,500	2,504	2,504
10,500	10,550	1,161	1,161	13,500	13,550	1,611	1,611	16,500	16,550	2,061	2,061	19,500	19,550	2,511	2,511
10,550	10,600	1,169	1,169	13,550	13,600	1,619	1,619	16,550	16,600	2,069	2,069	19,550	19,600	2,519	2,519
10,600	10,650	1,176	1,176	13,600	13,650	1,626	1,626	16,600	16,650	2,076	2,076	19,600	19,650	2,526	2,526
10,650	10,700	1,184	1,184	13,650	13,700	1,634	1,634	16,650	16,700	2,084	2,084	19,650	19,700	2,534	2,534
10,700	10,750	1,191	1,191	13,700	13,750	1,641	1,641	16,700	16,750	2,091	2,091	19,700	19,750	2,541	2,541
10,750	10,800	1,199	1,199	13,750	13,800	1,649	1,649	16,750	16,800	2,099	2,099	19,750	19,800	2,549	2,549
10,800	10,850	1,206	1,206	13,800	13,850	1,656	1,656	16,800	16,850	2,106	2,106	19,800	19,850	2,556	2,556
10,850	10,900	1,214	1,214	13,850	13,900	1,664	1,664	16,850	16,900	2,114	2,114	19,850	19,900	2,564	2,564
10,900	10,950	1,221	1,221	13,900	13,950	1,671	1,671	16,900	16,950	2,121	2,121	19,900	19,950	2,571	2,571
10,950	11,000	1,229	1,229	13,950	14,000	1,679	1,679	16,950	17,000	2,129	2,129	19,950	20,000	2,579	2,579
11,000				14,000				17,000				20,000			
11,000	11,050	1,236	1,236	14,000	14,050	1,686	1,686	17,000	17,050	2,136	2,136	20,000	20,050	2,586	2,586
11,050	11,100	1,244	1,244	14,050	14,100	1,694	1,694	17,050	17,100	2,144	2,144	20,050	20,100	2,594	2,594
11,100	11,150	1,251	1,251	14,100	14,150	1,701	1,701	17,100	17,150	2,151	2,151	20,100	20,150	2,601	2,601
11,150	11,200	1,259	1,259	14,150	14,200	1,709	1,709	17,150	17,200	2,159	2,159	20,150	20,200	2,609	2,609
11,200	11,250	1,266	1,266	14,200	14,250	1,716	1,716	17,200	17,250	2,166	2,166	20,200	20,250	2,616	2,616
11,250	11,300	1,274	1,274	14,250	14,300	1,724	1,724	17,250	17,300	2,174	2,174	20,250	20,300	2,624	2,624
11,300	11,350	1,281	1,281	14,300	14,350	1,731	1,731	17,300	17,350	2,181	2,181	20,300	20,350	2,631	2,631
11,350	11,400	1,289	1,289	14,350	14,400	1,739	1,739	17,350	17,400	2,189	2,189	20,350	20,400	2,639	2,639
11,400	11,450	1,296	1,296	14,400	14,450	1,746	1,746	17,400	17,450	2,196	2,196	20,400	20,450	2,646	2,646
11,450	11,500	1,304	1,304	14,450	14,500	1,754	1,754	17,450	17,500	2,204	2,204	20,450	20,500	2,654	2,654
11,500	11,550	1,311	1,311	14,500	14,550	1,761	1,761	17,500	17,550	2,211	2,211	20,500	20,550	2,661	2,661
11,550	11,600	1,319	1,319	14,550	14,600	1,769	1,769	17,550	17,600	2,219	2,219	20,550	20,600	2,669	2,669
11,600	11,650	1,326	1,326	14,600	14,650	1,776	1,776	17,600	17,650	2,226	2,226	20,600	20,650	2,676	2,676
11,650	11,700	1,334	1,334	14,650	14,700	1,784	1,784	17,650	17,700	2,234	2,234	20,650	20,700	2,684	2,684
11,700	11,750	1,341	1,341	14,700	14,750	1,791	1,791	17,700	17,750	2,241	2,241	20,700	20,750	2,691	2,691
11,750	11,800	1,349	1,349	14,750	14,800	1,799	1,799	17,750	17,800	2,249	2,249	20,750	20,800	2,699	2,699
11,800	11,850	1,356	1,356	14,800	14,850	1,806	1,806	17,800	17,850	2,256	2,256	20,800	20,850	2,706	2,706
11,850	11,900	1,364	1,364	14,850	14,900	1,814	1,814	17,850	17,900	2,264	2,264	20,850	20,900	2,714	2,714
11,900	11,950	1,371	1,371	14,900	14,950	1,821	1,821	17,900	17,950	2,271	2,271	20,900	20,950	2,721	2,721
11,950	12,000	1,379	1,379	14,950	15,000	1,829	1,829	17,950	18,000	2,279	2,279	20,950	21,000	2,729	2,729

(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—	
21,000				24,000				27,000				30,000			
21,000	21,050	2,736	2,736	24,000	24,050	3,186	3,186	27,000	27,050	3,636	3,636	30,000	30,050	4,086	4,086
21,050	21,100	2,744	2,744	24,050	24,100	3,194	3,194	27,050	27,100	3,644	3,644	30,050	30,100	4,094	4,094
21,100	21,150	2,751	2,751	24,100	24,150	3,201	3,201	27,100	27,150	3,651	3,651	30,100	30,150	4,101	4,101
21,150	21,200	2,759	2,759	24,150	24,200	3,209	3,209	27,150	27,200	3,659	3,659	30,150	30,200	4,109	4,109
21,200	21,250	2,766	2,766	24,200	24,250	3,216	3,216	27,200	27,250	3,666	3,666	30,200	30,250	4,116	4,116
21,250	21,300	2,774	2,774	24,250	24,300	3,224	3,224	27,250	27,300	3,674	3,674	30,250	30,300	4,124	4,124
21,300	21,350	2,781	2,781	24,300	24,350	3,231	3,231	27,300	27,350	3,681	3,681	30,300	30,350	4,131	4,131
21,350	21,400	2,789	2,789	24,350	24,400	3,239	3,239	27,350	27,400	3,689	3,689	30,350	30,400	4,139	4,139
21,400	21,450	2,796	2,796	24,400	24,450	3,246	3,246	27,400	27,450	3,696	3,696	30,400	30,450	4,146	4,146
21,450	21,500	2,804	2,804	24,450	24,500	3,254	3,254	27,450	27,500	3,704	3,704	30,450	30,500	4,154	4,154
21,500	21,550	2,811	2,811	24,500	24,550	3,261	3,261	27,500	27,550	3,711	3,711	30,500	30,550	4,161	4,161
21,550	21,600	2,819	2,819	24,550	24,600	3,269	3,269	27,550	27,600	3,719	3,719	30,550	30,600	4,169	4,169
21,600	21,650	2,826	2,826	24,600	24,650	3,276	3,276	27,600	27,650	3,726	3,726	30,600	30,650	4,176	4,176
21,650	21,700	2,834	2,834	24,650	24,700	3,284	3,284	27,650	27,700	3,734	3,734	30,650	30,700	4,184	4,184
21,700	21,750	2,841	2,841	24,700	24,750	3,291	3,291	27,700	27,750	3,741	3,741	30,700	30,750	4,191	4,191
21,750	21,800	2,849	2,849	24,750	24,800	3,299	3,299	27,750	27,800	3,749	3,749	30,750	30,800	4,199	4,199
21,800	21,850	2,856	2,856	24,800	24,850	3,306	3,306	27,800	27,850	3,756	3,756	30,800	30,850	4,206	4,206
21,850	21,900	2,864	2,864	24,850	24,900	3,314	3,314	27,850	27,900	3,764	3,764	30,850	30,900	4,214	4,214
21,900	21,950	2,871	2,871	24,900	24,950	3,321	3,321	27,900	27,950	3,771	3,771	30,900	30,950	4,221	4,221
21,950	22,000	2,879	2,879	24,950	25,000	3,329	3,329	27,950	28,000	3,779	3,779	30,950	31,000	4,229	4,229
22,000				25,000				28,000				31,000			
22,000	22,050	2,886	2,886	25,000	25,050	3,336	3,336	28,000	28,050	3,786	3,786	31,000	31,050	4,236	4,236
22,050	22,100	2,894	2,894	25,050	25,100	3,344	3,344	28,050	28,100	3,794	3,794	31,050	31,100	4,244	4,244
22,100	22,150	2,901	2,901	25,100	25,150	3,351	3,351	28,100	28,150	3,801	3,801	31,100	31,150	4,251	4,251
22,150	22,200	2,909	2,909	25,150	25,200	3,359	3,359	28,150	28,200	3,809	3,809	31,150	31,200	4,259	4,259
22,200	22,250	2,916	2,916	25,200	25,250	3,366	3,366	28,200	28,250	3,816	3,816	31,200	31,250	4,266	4,266
22,250	22,300	2,924	2,924	25,250	25,300	3,374	3,374	28,250	28,300	3,824	3,824	31,250	31,300	4,274	4,274
22,300	22,350	2,931	2,931	25,300	25,350	3,381	3,381	28,300	28,350	3,831	3,831	31,300	31,350	4,281	4,281
22,350	22,400	2,939	2,939	25,350	25,400	3,389	3,389	28,350	28,400	3,839	3,839	31,350	31,400	4,289	4,289
22,400	22,450	2,946	2,946	25,400	25,450	3,396	3,396	28,400	28,450	3,846	3,846	31,400	31,450	4,296	4,296
22,450	22,500	2,954	2,954	25,450	25,500	3,404	3,404	28,450	28,500	3,854	3,854	31,450	31,500	4,304	4,304
22,500	22,550	2,961	2,961	25,500	25,550	3,411	3,411	28,500	28,550	3,861	3,861	31,500	31,550	4,311	4,311
22,550	22,600	2,969	2,969	25,550	25,600	3,419	3,419	28,550	28,600	3,869	3,869	31,550	31,600	4,319	4,319
22,600	22,650	2,976	2,976	25,600	25,650	3,426	3,426	28,600	28,650	3,876	3,876	31,600	31,650	4,326	4,326
22,650	22,700	2,984	2,984	25,650	25,700	3,434	3,434	28,650	28,700	3,884	3,884	31,650	31,700	4,334	4,334
22,700	22,750	2,991	2,991	25,700	25,750	3,441	3,441	28,700	28,750	3,891	3,891	31,700	31,750	4,341	4,341
22,750	22,800	2,999	2,999	25,750	25,800	3,449	3,449	28,750	28,800	3,899	3,899	31,750	31,800	4,349	4,349
22,800	22,850	3,006	3,006	25,800	25,850	3,456	3,456	28,800	28,850	3,906	3,906	31,800	31,850	4,356	4,356
22,850	22,900	3,014	3,014	25,850	25,900	3,464	3,464	28,850	28,900	3,914	3,914	31,850	31,900	4,364	4,364
22,900	22,950	3,021	3,021	25,900	25,950	3,471	3,471	28,900	28,950	3,921	3,921	31,900	31,950	4,371	4,371
22,950	23,000	3,029	3,029	25,950	26,000	3,479	3,479	28,950	29,000	3,929	3,929	31,950	32,000	4,379	4,379
23,000				26,000				29,000				32,000			
23,000	23,050	3,036	3,036	26,000	26,050	3,486	3,486	29,000	29,050	3,936	3,936	32,000	32,050	4,386	4,386
23,050	23,100	3,044	3,044	26,050	26,100	3,494	3,494	29,050	29,100	3,944	3,944	32,050	32,100	4,394	4,394
23,100	23,150	3,051	3,051	26,100	26,150	3,501	3,501	29,100	29,150	3,951	3,951	32,100	32,150	4,401	4,401
23,150	23,200	3,059	3,059	26,150	26,200	3,509	3,509	29,150	29,200	3,959	3,959	32,150	32,200	4,409	4,409
23,200	23,250	3,066	3,066	26,200	26,250	3,516	3,516	29,200	29,250	3,966	3,966	32,200	32,250	4,416	4,416
23,250	23,300	3,074	3,074	26,250	26,300	3,524	3,524	29,250	29,300	3,974	3,974	32,250	32,300	4,424	4,424
23,300	23,350	3,081	3,081	26,300	26,350	3,531	3,531	29,300	29,350	3,981	3,981	32,300	32,350	4,431	4,431
23,350	23,400	3,089	3,089	26,350	26,400	3,539	3,539	29,350	29,400	3,989	3,989	32,350	32,400	4,439	4,439
23,400	23,450	3,096	3,096	26,400	26,450	3,546	3,546	29,400	29,450	3,996	3,996	32,400	32,450	4,446	4,446
23,450	23,500	3,104	3,104	26,450	26,500	3,554	3,554	29,450	29,500	4,004	4,004	32,450	32,500	4,454	4,454
23,500	23,550	3,111	3,111	26,500	26,550	3,561	3,561	29,500	29,550	4,011	4,011	32,500	32,550	4,461	4,461
23,550	23,600	3,119	3,119	26,550	26,600	3,569	3,569	29,550	29,600	4,019	4,019	32,550	32,600	4,469	4,469
23,600	23,650	3,126	3,126	26,600	26,650	3,576	3,576	29,600	29,650	4,026	4,026	32,600	32,650	4,476	4,476
23,650	23,700	3,134	3,134	26,650	26,700	3,584	3,584	29,650	29,700	4,034	4,034	32,650	32,700	4,484	4,484
23,700	23,750	3,141	3,141	26,700	26,750	3,591	3,591	29,700	29,750	4,041	4,041	32,700	32,750	4,491	4,491
23,750	23,800	3,149	3,149	26,750	26,800	3,599	3,599	29,750	29,800	4,049	4,049	32,750	32,800	4,499	4,499
23,800	23,850	3,156	3,156	26,800	26,850	3,606	3,606	29,800	29,850	4,056	4,056	32,800	32,850	4,506	4,506
23,850	23,900	3,164	3,164	26,850	26,900	3,614	3,614	29,850	29,900	4,064	4,064	32,850	32,900	4,514	4,514
23,900	23,950	3,171	3,171	26,900	26,950	3,621	3,621	29,900	29,950	4,071	4,071	32,900	32,950	4,521	4,521
23,950	24,000	3,179	3,179	26,950	27,000	3,629	3,629	29,950	30,000	4,079	4,079	32,950	33,000	4,529	4,529

2009 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—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,536	4,536	36,000	36,050	5,194	5,194	39,000	39,050	5,944	5,944	42,000	42,050	6,694	6,694
33,050	33,100	4,544	4,544	36,050	36,100	5,206	5,206	39,050	39,100	5,956	5,956	42,050	42,100	6,706	6,706
33,100	33,150	4,551	4,551	36,100	36,150	5,219	5,219	39,100	39,150	5,969	5,969	42,100	42,150	6,719	6,719
33,150	33,200	4,559	4,559	36,150	36,200	5,231	5,231	39,150	39,200	5,981	5,981	42,150	42,200	6,731	6,731
33,200	33,250	4,566	4,566	36,200	36,250	5,244	5,244	39,200	39,250	5,994	5,994	42,200	42,250	6,744	6,744
33,250	33,300	4,574	4,574	36,250	36,300	5,256	5,256	39,250	39,300	6,006	6,006	42,250	42,300	6,756	6,756
33,300	33,350	4,581	4,581	36,300	36,350	5,269	5,269	39,300	39,350	6,019	6,019	42,300	42,350	6,769	6,769
33,350	33,400	4,589	4,589	36,350	36,400	5,281	5,281	39,350	39,400	6,031	6,031	42,350	42,400	6,781	6,781
33,400	33,450	4,596	4,596	36,400	36,450	5,294	5,294	39,400	39,450	6,044	6,044	42,400	42,450	6,794	6,794
33,450	33,500	4,604	4,604	36,450	36,500	5,306	5,306	39,450	39,500	6,056	6,056	42,450	42,500	6,806	6,806
33,500	33,550	4,611	4,611	36,500	36,550	5,319	5,319	39,500	39,550	6,069	6,069	42,500	42,550	6,819	6,819
33,550	33,600	4,619	4,619	36,550	36,600	5,331	5,331	39,550	39,600	6,081	6,081	42,550	42,600	6,831	6,831
33,600	33,650	4,626	4,626	36,600	36,650	5,344	5,344	39,600	39,650	6,094	6,094	42,600	42,650	6,844	6,844
33,650	33,700	4,634	4,634	36,650	36,700	5,356	5,356	39,650	39,700	6,106	6,106	42,650	42,700	6,856	6,856
33,700	33,750	4,641	4,641	36,700	36,750	5,369	5,369	39,700	39,750	6,119	6,119	42,700	42,750	6,869	6,869
33,750	33,800	4,649	4,649	36,750	36,800	5,381	5,381	39,750	39,800	6,131	6,131	42,750	42,800	6,881	6,881
33,800	33,850	4,656	4,656	36,800	36,850	5,394	5,394	39,800	39,850	6,144	6,144	42,800	42,850	6,894	6,894
33,850	33,900	4,664	4,664	36,850	36,900	5,406	5,406	39,850	39,900	6,156	6,156	42,850	42,900	6,906	6,906
33,900	33,950	4,671	4,671	36,900	36,950	5,419	5,419	39,900	39,950	6,169	6,169	42,900	42,950	6,919	6,919
33,950	34,000	4,681	4,681	36,950	37,000	5,431	5,431	39,950	40,000	6,181	6,181	42,950	43,000	6,931	6,931
34,000				37,000				40,000				43,000			
34,000	34,050	4,694	4,694	37,000	37,050	5,444	5,444	40,000	40,050	6,194	6,194	43,000	43,050	6,944	6,944
34,050	34,100	4,706	4,706	37,050	37,100	5,456	5,456	40,050	40,100	6,206	6,206	43,050	43,100	6,956	6,956
34,100	34,150	4,719	4,719	37,100	37,150	5,469	5,469	40,100	40,150	6,219	6,219	43,100	43,150	6,969	6,969
34,150	34,200	4,731	4,731	37,150	37,200	5,481	5,481	40,150	40,200	6,231	6,231	43,150	43,200	6,981	6,981
34,200	34,250	4,744	4,744	37,200	37,250	5,494	5,494	40,200	40,250	6,244	6,244	43,200	43,250	6,994	6,994
34,250	34,300	4,756	4,756	37,250	37,300	5,506	5,506	40,250	40,300	6,256	6,256	43,250	43,300	7,006	7,006
34,300	34,350	4,769	4,769	37,300	37,350	5,519	5,519	40,300	40,350	6,269	6,269	43,300	43,350	7,019	7,019
34,350	34,400	4,781	4,781	37,350	37,400	5,531	5,531	40,350	40,400	6,281	6,281	43,350	43,400	7,031	7,031
34,400	34,450	4,794	4,794	37,400	37,450	5,544	5,544	40,400	40,450	6,294	6,294	43,400	43,450	7,044	7,044
34,450	34,500	4,806	4,806	37,450	37,500	5,556	5,556	40,450	40,500	6,306	6,306	43,450	43,500	7,056	7,056
34,500	34,550	4,819	4,819	37,500	37,550	5,569	5,569	40,500	40,550	6,319	6,319	43,500	43,550	7,069	7,069
34,550	34,600	4,831	4,831	37,550	37,600	5,581	5,581	40,550	40,600	6,331	6,331	43,550	43,600	7,081	7,081
34,600	34,650	4,844	4,844	37,600	37,650	5,594	5,594	40,600	40,650	6,344	6,344	43,600	43,650	7,094	7,094
34,650	34,700	4,856	4,856	37,650	37,700	5,606	5,606	40,650	40,700	6,356	6,356	43,650	43,700	7,106	7,106
34,700	34,750	4,869	4,869	37,700	37,750	5,619	5,619	40,700	40,750	6,369	6,369	43,700	43,750	7,119	7,119
34,750	34,800	4,881	4,881	37,750	37,800	5,631	5,631	40,750	40,800	6,381	6,381	43,750	43,800	7,131	7,131
34,800	34,850	4,894	4,894	37,800	37,850	5,644	5,644	40,800	40,850	6,394	6,394	43,800	43,850	7,144	7,144
34,850	34,900	4,906	4,906	37,850	37,900	5,656	5,656	40,850	40,900	6,406	6,406	43,850	43,900	7,156	7,156
34,900	34,950	4,919	4,919	37,900	37,950	5,669	5,669	40,900	40,950	6,419	6,419	43,900	43,950	7,169	7,169
34,950	35,000	4,931	4,931	37,950	38,000	5,681	5,681	40,950	41,000	6,431	6,431	43,950	44,000	7,181	7,181
35,000				38,000				41,000				44,000			
35,000	35,050	4,944	4,944	38,000	38,050	5,694	5,694	41,000	41,050	6,444	6,444	44,000	44,050	7,194	7,194
35,050	35,100	4,956	4,956	38,050	38,100	5,706	5,706	41,050	41,100	6,456	6,456	44,050	44,100	7,206	7,206
35,100	35,150	4,969	4,969	38,100	38,150	5,719	5,719	41,100	41,150	6,469	6,469	44,100	44,150	7,219	7,219
35,150	35,200	4,981	4,981	38,150	38,200	5,731	5,731	41,150	41,200	6,481	6,481	44,150	44,200	7,231	7,231
35,200	35,250	4,994	4,994	38,200	38,250	5,744	5,744	41,200	41,250	6,494	6,494	44,200	44,250	7,244	7,244
35,250	35,300	5,006	5,006	38,250	38,300	5,756	5,756	41,250	41,300	6,506	6,506	44,250	44,300	7,256	7,256
35,300	35,350	5,019	5,019	38,300	38,350	5,769	5,769	41,300	41,350	6,519	6,519	44,300	44,350	7,269	7,269
35,350	35,400	5,031	5,031	38,350	38,400	5,781	5,781	41,350	41,400	6,531	6,531	44,350	44,400	7,281	7,281
35,400	35,450	5,044	5,044	38,400	38,450	5,794	5,794	41,400	41,450	6,544	6,544	44,400	44,450	7,294	7,294
35,450	35,500	5,056	5,056	38,450	38,500	5,806	5,806	41,450	41,500	6,556	6,556	44,450	44,500	7,306	7,306
35,500	35,550	5,069	5,069	38,500	38,550	5,819	5,819	41,500	41,550	6,569	6,569	44,500	44,550	7,319	7,319
35,550	35,600	5,081	5,081	38,550	38,600	5,831	5,831	41,550	41,600	6,581	6,581	44,550	44,600	7,331	7,331
35,600	35,650	5,094	5,094	38,600	38,650	5,844	5,844	41,600	41,650	6,594	6,594	44,600	44,650	7,344	7,344
35,650	35,700	5,106	5,106	38,650	38,700	5,856	5,856	41,650	41,700	6,606	6,606	44,650	44,700	7,356	7,356
35,700	35,750	5,119	5,119	38,700	38,750	5,869	5,869	41,700	41,750	6,619	6,619	44,700	44,750	7,369	7,369
35,750	35,800	5,131	5,131	38,750	38,800	5,881	5,881	41,750	41,800	6,631	6,631	44,750	44,800	7,381	7,381
35,800	35,850	5,144	5,144	38,800	38,850	5,894	5,894	41,800	41,850	6,644	6,644	44,800	44,850	7,394	7,394
35,850	35,900	5,156	5,156	38,850	38,900	5,906	5,906	41,850	41,900	6,656	6,656	44,850	44,900	7,406	7,406
35,900	35,950	5,169	5,169	38,900	38,950	5,919	5,919	41,900	41,950	6,669	6,669	44,900	44,950	7,419	7,419
35,950	36,000	5,181	5,181	38,950	39,000	5,931	5,931	41,950	42,000	6,681	6,681	44,950	45,000	7,431	7,431

(Continued on page 21)

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	7,444	7,444	48,000	48,050	8,194	8,194	51,000	51,050	8,944	8,944	54,000	54,050	9,694	9,694
45,050	45,100	7,456	7,456	48,050	48,100	8,206	8,206	51,050	51,100	8,956	8,956	54,050	54,100	9,706	9,706
45,100	45,150	7,469	7,469	48,100	48,150	8,219	8,219	51,100	51,150	8,969	8,969	54,100	54,150	9,719	9,719
45,150	45,200	7,481	7,481	48,150	48,200	8,231	8,231	51,150	51,200	8,981	8,981	54,150	54,200	9,731	9,731
45,200	45,250	7,494	7,494	48,200	48,250	8,244	8,244	51,200	51,250	8,994	8,994	54,200	54,250	9,744	9,744
45,250	45,300	7,506	7,506	48,250	48,300	8,256	8,256	51,250	51,300	9,006	9,006	54,250	54,300	9,756	9,756
45,300	45,350	7,519	7,519	48,300	48,350	8,269	8,269	51,300	51,350	9,019	9,019	54,300	54,350	9,769	9,769
45,350	45,400	7,531	7,531	48,350	48,400	8,281	8,281	51,350	51,400	9,031	9,031	54,350	54,400	9,781	9,781
45,400	45,450	7,544	7,544	48,400	48,450	8,294	8,294	51,400	51,450	9,044	9,044	54,400	54,450	9,794	9,794
45,450	45,500	7,556	7,556	48,450	48,500	8,306	8,306	51,450	51,500	9,056	9,056	54,450	54,500	9,806	9,806
45,500	45,550	7,569	7,569	48,500	48,550	8,319	8,319	51,500	51,550	9,069	9,069	54,500	54,550	9,819	9,819
45,550	45,600	7,581	7,581	48,550	48,600	8,331	8,331	51,550	51,600	9,081	9,081	54,550	54,600	9,831	9,831
45,600	45,650	7,594	7,594	48,600	48,650	8,344	8,344	51,600	51,650	9,094	9,094	54,600	54,650	9,844	9,844
45,650	45,700	7,606	7,606	48,650	48,700	8,356	8,356	51,650	51,700	9,106	9,106	54,650	54,700	9,856	9,856
45,700	45,750	7,619	7,619	48,700	48,750	8,369	8,369	51,700	51,750	9,119	9,119	54,700	54,750	9,869	9,869
45,750	45,800	7,631	7,631	48,750	48,800	8,381	8,381	51,750	51,800	9,131	9,131	54,750	54,800	9,881	9,881
45,800	45,850	7,644	7,644	48,800	48,850	8,394	8,394	51,800	51,850	9,144	9,144	54,800	54,850	9,894	9,894
45,850	45,900	7,656	7,656	48,850	48,900	8,406	8,406	51,850	51,900	9,156	9,156	54,850	54,900	9,906	9,906
45,900	45,950	7,669	7,669	48,900	48,950	8,419	8,419	51,900	51,950	9,169	9,169	54,900	54,950	9,919	9,919
45,950	46,000	7,681	7,681	48,950	49,000	8,431	8,431	51,950	52,000	9,181	9,181	54,950	55,000	9,931	9,931
46,000				49,000				52,000				55,000			
46,000	46,050	7,694	7,694	49,000	49,050	8,444	8,444	52,000	52,050	9,194	9,194	55,000	55,050	9,944	9,944
46,050	46,100	7,706	7,706	49,050	49,100	8,456	8,456	52,050	52,100	9,206	9,206	55,050	55,100	9,956	9,956
46,100	46,150	7,719	7,719	49,100	49,150	8,469	8,469	52,100	52,150	9,219	9,219	55,100	55,150	9,969	9,969
46,150	46,200	7,731	7,731	49,150	49,200	8,481	8,481	52,150	52,200	9,231	9,231	55,150	55,200	9,981	9,981
46,200	46,250	7,744	7,744	49,200	49,250	8,494	8,494	52,200	52,250	9,244	9,244	55,200	55,250	9,994	9,994
46,250	46,300	7,756	7,756	49,250	49,300	8,506	8,506	52,250	52,300	9,256	9,256	55,250	55,300	10,006	10,006
46,300	46,350	7,769	7,769	49,300	49,350	8,519	8,519	52,300	52,350	9,269	9,269	55,300	55,350	10,019	10,019
46,350	46,400	7,781	7,781	49,350	49,400	8,531	8,531	52,350	52,400	9,281	9,281	55,350	55,400	10,031	10,031
46,400	46,450	7,794	7,794	49,400	49,450	8,544	8,544	52,400	52,450	9,294	9,294	55,400	55,450	10,044	10,044
46,450	46,500	7,806	7,806	49,450	49,500	8,556	8,556	52,450	52,500	9,306	9,306	55,450	55,500	10,056	10,056
46,500	46,550	7,819	7,819	49,500	49,550	8,569	8,569	52,500	52,550	9,319	9,319	55,500	55,550	10,069	10,069
46,550	46,600	7,831	7,831	49,550	49,600	8,581	8,581	52,550	52,600	9,331	9,331	55,550	55,600	10,081	10,081
46,600	46,650	7,844	7,844	49,600	49,650	8,594	8,594	52,600	52,650	9,344	9,344	55,600	55,650	10,094	10,094
46,650	46,700	7,856	7,856	49,650	49,700	8,606	8,606	52,650	52,700	9,356	9,356	55,650	55,700	10,106	10,106
46,700	46,750	7,869	7,869	49,700	49,750	8,619	8,619	52,700	52,750	9,369	9,369	55,700	55,750	10,119	10,119
46,750	46,800	7,881	7,881	49,750	49,800	8,631	8,631	52,750	52,800	9,381	9,381	55,750	55,800	10,131	10,131
46,800	46,850	7,894	7,894	49,800	49,850	8,644	8,644	52,800	52,850	9,394	9,394	55,800	55,850	10,144	10,144
46,850	46,900	7,906	7,906	49,850	49,900	8,656	8,656	52,850	52,900	9,406	9,406	55,850	55,900	10,156	10,156
46,900	46,950	7,919	7,919	49,900	49,950	8,669	8,669	52,900	52,950	9,419	9,419	55,900	55,950	10,169	10,169
46,950	47,000	7,931	7,931	49,950	50,000	8,681	8,681	52,950	53,000	9,431	9,431	55,950	56,000	10,181	10,181
47,000				50,000				53,000				56,000			
47,000	47,050	7,944	7,944	50,000	50,050	8,694	8,694	53,000	53,050	9,444	9,444	56,000	56,050	10,194	10,194
47,050	47,100	7,956	7,956	50,050	50,100	8,706	8,706	53,050	53,100	9,456	9,456	56,050	56,100	10,206	10,206
47,100	47,150	7,969	7,969	50,100	50,150	8,719	8,719	53,100	53,150	9,469	9,469	56,100	56,150	10,219	10,219
47,150	47,200	7,981	7,981	50,150	50,200	8,731	8,731	53,150	53,200	9,481	9,481	56,150	56,200	10,231	10,231
47,200	47,250	7,994	7,994	50,200	50,250	8,744	8,744	53,200	53,250	9,494	9,494	56,200	56,250	10,244	10,244
47,250	47,300	8,006	8,006	50,250	50,300	8,756	8,756	53,250	53,300	9,506	9,506	56,250	56,300	10,256	10,256
47,300	47,350	8,019	8,019	50,300	50,350	8,769	8,769	53,300	53,350	9,519	9,519	56,300	56,350	10,269	10,269
47,350	47,400	8,031	8,031	50,350	50,400	8,781	8,781	53,350	53,400	9,531	9,531	56,350	56,400	10,281	10,281
47,400	47,450	8,044	8,044	50,400	50,450	8,794	8,794	53,400	53,450	9,544	9,544	56,400	56,450	10,294	10,294
47,450	47,500	8,056	8,056	50,450	50,500	8,806	8,806	53,450	53,500	9,556	9,556	56,450	56,500	10,306	10,306
47,500	47,550	8,069	8,069	50,500	50,550	8,819	8,819	53,500	53,550	9,569	9,569	56,500	56,550	10,319	10,319
47,550	47,600	8,081	8,081	50,550	50,600	8,831	8,831	53,550	53,600	9,581	9,581	56,550	56,600	10,331	10,331
47,600	47,650	8,094	8,094	50,600	50,650	8,844	8,844	53,600	53,650	9,594	9,594	56,600	56,650	10,344	10,344
47,650	47,700	8,106	8,106	50,650	50,700	8,856	8,856	53,650	53,700	9,606	9,606	56,650	56,700	10,356	10,356
47,700	47,750	8,119	8,119	50,700	50,750	8,869	8,869	53,700	53,750	9,619	9,619	56,700	56,750	10,369	10,369
47,750	47,800	8,131	8,131	50,750	50,800	8,881	8,881	53,750	53,800	9,631	9,631	56,750	56,800	10,381	10,381
47,800	47,850	8,144	8,144	50,800	50,850	8,894	8,894	53,800	53,850	9,644	9,644	56,800	56,850	10,394	10,394
47,850	47,900	8,156	8,156	50,850	50,900	8,906	8,906	53,850	53,900	9,656	9,656	56,850	56,900	10,406	10,406
47,900	47,950	8,169	8,169	50,900	50,950	8,919	8,919	53,900	53,950	9,669	9,669	56,900	56,950	10,419	10,419
47,950	48,000	8,181	8,181	50,950	51,000	8,931	8,931	53,950	54,000	9,681	9,681	56,950	57,000	10,431	10,431

2009 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—	
57,000				60,000				63,000				66,000			
57,000	57,050	10,444	10,444	60,000	60,050	11,194	11,194	63,000	63,050	11,944	11,944	66,000	66,050	12,694	12,694
57,050	57,100	10,456	10,456	60,050	60,100	11,206	11,206	63,050	63,100	11,956	11,956	66,050	66,100	12,706	12,706
57,100	57,150	10,469	10,469	60,100	60,150	11,219	11,219	63,100	63,150	11,969	11,969	66,100	66,150	12,719	12,719
57,150	57,200	10,481	10,481	60,150	60,200	11,231	11,231	63,150	63,200	11,981	11,981	66,150	66,200	12,731	12,731
57,200	57,250	10,494	10,494	60,200	60,250	11,244	11,244	63,200	63,250	11,994	11,994	66,200	66,250	12,744	12,744
57,250	57,300	10,506	10,506	60,250	60,300	11,256	11,256	63,250	63,300	12,006	12,006	66,250	66,300	12,756	12,756
57,300	57,350	10,519	10,519	60,300	60,350	11,269	11,269	63,300	63,350	12,019	12,019	66,300	66,350	12,769	12,769
57,350	57,400	10,531	10,531	60,350	60,400	11,281	11,281	63,350	63,400	12,031	12,031	66,350	66,400	12,781	12,781
57,400	57,450	10,544	10,544	60,400	60,450	11,294	11,294	63,400	63,450	12,044	12,044	66,400	66,450	12,794	12,794
57,450	57,500	10,556	10,556	60,450	60,500	11,306	11,306	63,450	63,500	12,056	12,056	66,450	66,500	12,806	12,806
57,500	57,550	10,569	10,569	60,500	60,550	11,319	11,319	63,500	63,550	12,069	12,069	66,500	66,550	12,819	12,819
57,550	57,600	10,581	10,581	60,550	60,600	11,331	11,331	63,550	63,600	12,081	12,081	66,550	66,600	12,831	12,831
57,600	57,650	10,594	10,594	60,600	60,650	11,344	11,344	63,600	63,650	12,094	12,094	66,600	66,650	12,844	12,844
57,650	57,700	10,606	10,606	60,650	60,700	11,356	11,356	63,650	63,700	12,106	12,106	66,650	66,700	12,856	12,856
57,700	57,750	10,619	10,619	60,700	60,750	11,369	11,369	63,700	63,750	12,119	12,119	66,700	66,750	12,869	12,869
57,750	57,800	10,631	10,631	60,750	60,800	11,381	11,381	63,750	63,800	12,131	12,131	66,750	66,800	12,881	12,881
57,800	57,850	10,644	10,644	60,800	60,850	11,394	11,394	63,800	63,850	12,144	12,144	66,800	66,850	12,894	12,894
57,850	57,900	10,656	10,656	60,850	60,900	11,406	11,406	63,850	63,900	12,156	12,156	66,850	66,900	12,906	12,906
57,900	57,950	10,669	10,669	60,900	60,950	11,419	11,419	63,900	63,950	12,169	12,169	66,900	66,950	12,919	12,919
57,950	58,000	10,681	10,681	60,950	61,000	11,431	11,431	63,950	64,000	12,181	12,181	66,950	67,000	12,931	12,931
58,000				61,000				64,000				67,000			
58,000	58,050	10,694	10,694	61,000	61,050	11,444	11,444	64,000	64,050	12,194	12,194	67,000	67,050	12,944	12,944
58,050	58,100	10,706	10,706	61,050	61,100	11,456	11,456	64,050	64,100	12,206	12,206	67,050	67,100	12,956	12,956
58,100	58,150	10,719	10,719	61,100	61,150	11,469	11,469	64,100	64,150	12,219	12,219	67,100	67,150	12,969	12,969
58,150	58,200	10,731	10,731	61,150	61,200	11,481	11,481	64,150	64,200	12,231	12,231	67,150	67,200	12,981	12,981
58,200	58,250	10,744	10,744	61,200	61,250	11,494	11,494	64,200	64,250	12,244	12,244	67,200	67,250	12,994	12,994
58,250	58,300	10,756	10,756	61,250	61,300	11,506	11,506	64,250	64,300	12,256	12,256	67,250	67,300	13,006	13,006
58,300	58,350	10,769	10,769	61,300	61,350	11,519	11,519	64,300	64,350	12,269	12,269	67,300	67,350	13,019	13,019
58,350	58,400	10,781	10,781	61,350	61,400	11,531	11,531	64,350	64,400	12,281	12,281	67,350	67,400	13,031	13,031
58,400	58,450	10,794	10,794	61,400	61,450	11,544	11,544	64,400	64,450	12,294	12,294	67,400	67,450	13,044	13,044
58,450	58,500	10,806	10,806	61,450	61,500	11,556	11,556	64,450	64,500	12,306	12,306	67,450	67,500	13,056	13,056
58,500	58,550	10,819	10,819	61,500	61,550	11,569	11,569	64,500	64,550	12,319	12,319	67,500	67,550	13,069	13,069
58,550	58,600	10,831	10,831	61,550	61,600	11,581	11,581	64,550	64,600	12,331	12,331	67,550	67,600	13,081	13,081
58,600	58,650	10,844	10,844	61,600	61,650	11,594	11,594	64,600	64,650	12,344	12,344	67,600	67,650	13,094	13,094
58,650	58,700	10,856	10,856	61,650	61,700	11,606	11,606	64,650	64,700	12,356	12,356	67,650	67,700	13,106	13,106
58,700	58,750	10,869	10,869	61,700	61,750	11,619	11,619	64,700	64,750	12,369	12,369	67,700	67,750	13,119	13,119
58,750	58,800	10,881	10,881	61,750	61,800	11,631	11,631	64,750	64,800	12,381	12,381	67,750	67,800	13,131	13,131
58,800	58,850	10,894	10,894	61,800	61,850	11,644	11,644	64,800	64,850	12,394	12,394	67,800	67,850	13,144	13,144
58,850	58,900	10,906	10,906	61,850	61,900	11,656	11,656	64,850	64,900	12,406	12,406	67,850	67,900	13,156	13,156
58,900	58,950	10,919	10,919	61,900	61,950	11,669	11,669	64,900	64,950	12,419	12,419	67,900	67,950	13,169	13,169
58,950	59,000	10,931	10,931	61,950	62,000	11,681	11,681	64,950	65,000	12,431	12,431	67,950	68,000	13,181	13,181
59,000				62,000				65,000				68,000			
59,000	59,050	10,944	10,944	62,000	62,050	11,694	11,694	65,000	65,050	12,444	12,444	68,000	68,050	13,194	13,194
59,050	59,100	10,956	10,956	62,050	62,100	11,706	11,706	65,050	65,100	12,456	12,456	68,050	68,100	13,206	13,206
59,100	59,150	10,969	10,969	62,100	62,150	11,719	11,719	65,100	65,150	12,469	12,469	68,100	68,150	13,219	13,219
59,150	59,200	10,981	10,981	62,150	62,200	11,731	11,731	65,150	65,200	12,481	12,481	68,150	68,200	13,231	13,231
59,200	59,250	10,994	10,994	62,200	62,250	11,744	11,744	65,200	65,250	12,494	12,494	68,200	68,250	13,244	13,244
59,250	59,300	11,006	11,006	62,250	62,300	11,756	11,756	65,250	65,300	12,506	12,506	68,250	68,300	13,256	13,256
59,300	59,350	11,019	11,019	62,300	62,350	11,769	11,769	65,300	65,350	12,519	12,519	68,300	68,350	13,269	13,269
59,350	59,400	11,031	11,031	62,350	62,400	11,781	11,781	65,350	65,400	12,531	12,531	68,350	68,400	13,281	13,281
59,400	59,450	11,044	11,044	62,400	62,450	11,794	11,794	65,400	65,450	12,544	12,544	68,400	68,450	13,294	13,294
59,450	59,500	11,056	11,056	62,450	62,500	11,806	11,806	65,450	65,500	12,556	12,556	68,450	68,500	13,306	13,306
59,500	59,550	11,069	11,069	62,500	62,550	11,819	11,819	65,500	65,550	12,569	12,569	68,500	68,550	13,319	13,319
59,550	59,600	11,081	11,081	62,550	62,600	11,831	11,831	65,550	65,600	12,581	12,581	68,550	68,600	13,331	13,333
59,600	59,650	11,094	11,094	62,600	62,650	11,844	11,844	65,600	65,650	12,594	12,594	68,600	68,650	13,344	13,347
59,650	59,700	11,106	11,106	62,650	62,700	11,856	11,856	65,650	65,700	12,606	12,606	68,650	68,700	13,356	13,361
59,700	59,750	11,119	11,119	62,700	62,750	11,869	11,869	65,700	65,750	12,619	12,619	68,700	68,750	13,369	13,375
59,750	59,800	11,131	11,131	62,750	62,800	11,881	11,881	65,750	65,800	12,631	12,631	68,750	68,800	13,381	13,389
59,800	59,850	11,144	11,144	62,800	62,850	11,894	11,894	65,800	65,850	12,644	12,644	68,800	68,850	13,394	13,403
59,850	59,900	11,156	11,156	62,850	62,900	11,906	11,906	65,850	65,900	12,656	12,656	68,850	68,900	13,406	13,417
59,900	59,950	11,169	11,169	62,900	62,950	11,919	11,919	65,900	65,950	12,669	12,669	68,900	68,950	13,419	13,431
59,950	60,000	11,181	11,181	62,950	63,000	11,931	11,931	65,950	66,000	12,681	12,681	68,950	69,000	13,431	13,445

(Continued on page 23)

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	13,444	13,459	72,000	72,050	14,194	14,299	75,000	75,050	14,944	15,139	78,000	78,050	15,694	15,979
69,050	69,100	13,456	13,473	72,050	72,100	14,206	14,313	75,050	75,100	14,956	15,153	78,050	78,100	15,706	15,993
69,100	69,150	13,469	13,487	72,100	72,150	14,219	14,327	75,100	75,150	14,969	15,167	78,100	78,150	15,719	16,007
69,150	69,200	13,481	13,501	72,150	72,200	14,231	14,341	75,150	75,200	14,981	15,181	78,150	78,200	15,731	16,021
69,200	69,250	13,494	13,515	72,200	72,250	14,244	14,355	75,200	75,250	14,994	15,195	78,200	78,250	15,744	16,035
69,250	69,300	13,506	13,529	72,250	72,300	14,256	14,369	75,250	75,300	15,006	15,209	78,250	78,300	15,756	16,049
69,300	69,350	13,519	13,543	72,300	72,350	14,269	14,383	75,300	75,350	15,019	15,223	78,300	78,350	15,769	16,063
69,350	69,400	13,531	13,557	72,350	72,400	14,281	14,397	75,350	75,400	15,031	15,237	78,350	78,400	15,781	16,077
69,400	69,450	13,544	13,571	72,400	72,450	14,294	14,411	75,400	75,450	15,044	15,251	78,400	78,450	15,794	16,091
69,450	69,500	13,556	13,585	72,450	72,500	14,306	14,425	75,450	75,500	15,056	15,265	78,450	78,500	15,806	16,105
69,500	69,550	13,569	13,599	72,500	72,550	14,319	14,439	75,500	75,550	15,069	15,279	78,500	78,550	15,819	16,119
69,550	69,600	13,581	13,613	72,550	72,600	14,331	14,453	75,550	75,600	15,081	15,293	78,550	78,600	15,831	16,133
69,600	69,650	13,594	13,627	72,600	72,650	14,344	14,467	75,600	75,650	15,094	15,307	78,600	78,650	15,844	16,147
69,650	69,700	13,606	13,641	72,650	72,700	14,356	14,481	75,650	75,700	15,106	15,321	78,650	78,700	15,856	16,161
69,700	69,750	13,619	13,655	72,700	72,750	14,369	14,495	75,700	75,750	15,119	15,335	78,700	78,750	15,869	16,175
69,750	69,800	13,631	13,669	72,750	72,800	14,381	14,509	75,750	75,800	15,131	15,349	78,750	78,800	15,881	16,189
69,800	69,850	13,644	13,683	72,800	72,850	14,394	14,523	75,800	75,850	15,144	15,363	78,800	78,850	15,894	16,203
69,850	69,900	13,656	13,697	72,850	72,900	14,406	14,537	75,850	75,900	15,156	15,377	78,850	78,900	15,906	16,217
69,900	69,950	13,669	13,711	72,900	72,950	14,419	14,551	75,900	75,950	15,169	15,391	78,900	78,950	15,919	16,231
69,950	70,000	13,681	13,725	72,950	73,000	14,431	14,565	75,950	76,000	15,181	15,405	78,950	79,000	15,931	16,245
70,000				73,000				76,000				79,000			
70,000	70,050	13,694	13,739	73,000	73,050	14,444	14,579	76,000	76,050	15,194	15,419	79,000	79,050	15,944	16,259
70,050	70,100	13,706	13,753	73,050	73,100	14,456	14,593	76,050	76,100	15,206	15,433	79,050	79,100	15,956	16,273
70,100	70,150	13,719	13,767	73,100	73,150	14,469	14,607	76,100	76,150	15,219	15,447	79,100	79,150	15,969	16,287
70,150	70,200	13,731	13,781	73,150	73,200	14,481	14,621	76,150	76,200	15,231	15,461	79,150	79,200	15,981	16,301
70,200	70,250	13,744	13,795	73,200	73,250	14,494	14,635	76,200	76,250	15,244	15,475	79,200	79,250	15,994	16,315
70,250	70,300	13,756	13,809	73,250	73,300	14,506	14,649	76,250	76,300	15,256	15,489	79,250	79,300	16,006	16,329
70,300	70,350	13,769	13,823	73,300	73,350	14,519	14,663	76,300	76,350	15,269	15,503	79,300	79,350	16,019	16,343
70,350	70,400	13,781	13,837	73,350	73,400	14,531	14,677	76,350	76,400	15,281	15,517	79,350	79,400	16,031	16,357
70,400	70,450	13,794	13,851	73,400	73,450	14,544	14,691	76,400	76,450	15,294	15,531	79,400	79,450	16,044	16,371
70,450	70,500	13,806	13,865	73,450	73,500	14,556	14,705	76,450	76,500	15,306	15,545	79,450	79,500	16,056	16,385
70,500	70,550	13,819	13,879	73,500	73,550	14,569	14,719	76,500	76,550	15,319	15,559	79,500	79,550	16,069	16,399
70,550	70,600	13,831	13,893	73,550	73,600	14,581	14,733	76,550	76,600	15,331	15,573	79,550	79,600	16,081	16,413
70,600	70,650	13,844	13,907	73,600	73,650	14,594	14,747	76,600	76,650	15,344	15,587	79,600	79,650	16,094	16,427
70,650	70,700	13,856	13,921	73,650	73,700	14,606	14,761	76,650	76,700	15,356	15,601	79,650	79,700	16,106	16,441
70,700	70,750	13,869	13,935	73,700	73,750	14,619	14,775	76,700	76,750	15,369	15,615	79,700	79,750	16,119	16,455
70,750	70,800	13,881	13,949	73,750	73,800	14,631	14,789	76,750	76,800	15,381	15,629	79,750	79,800	16,131	16,469
70,800	70,850	13,894	13,963	73,800	73,850	14,644	14,803	76,800	76,850	15,394	15,643	79,800	79,850	16,144	16,483
70,850	70,900	13,906	13,977	73,850	73,900	14,656	14,817	76,850	76,900	15,406	15,657	79,850	79,900	16,156	16,497
70,900	70,950	13,919	13,991	73,900	73,950	14,669	14,831	76,900	76,950	15,419	15,671	79,900	79,950	16,169	16,511
70,950	71,000	13,931	14,005	73,950	74,000	14,681	14,845	76,950	77,000	15,431	15,685	79,950	80,000	16,181	16,525
71,000				74,000				77,000				80,000			
71,000	71,050	13,944	14,019	74,000	74,050	14,694	14,859	77,000	77,050	15,444	15,699	80,000	80,050	16,194	16,539
71,050	71,100	13,956	14,033	74,050	74,100	14,706	14,873	77,050	77,100	15,456	15,713	80,050	80,100	16,206	16,553
71,100	71,150	13,969	14,047	74,100	74,150	14,719	14,887	77,100	77,150	15,469	15,727	80,100	80,150	16,219	16,567
71,150	71,200	13,981	14,061	74,150	74,200	14,731	14,901	77,150	77,200	15,481	15,741	80,150	80,200	16,231	16,581
71,200	71,250	13,994	14,075	74,200	74,250	14,744	14,915	77,200	77,250	15,494	15,755	80,200	80,250	16,244	16,595
71,250	71,300	14,006	14,089	74,250	74,300	14,756	14,929	77,250	77,300	15,506	15,769	80,250	80,300	16,256	16,609
71,300	71,350	14,019	14,103	74,300	74,350	14,769	14,943	77,300	77,350	15,519	15,783	80,300	80,350	16,269	16,623
71,350	71,400	14,031	14,117	74,350	74,400	14,781	14,957	77,350	77,400	15,531	15,797	80,350	80,400	16,281	16,637
71,400	71,450	14,044	14,131	74,400	74,450	14,794	14,971	77,400	77,450	15,544	15,811	80,400	80,450	16,294	16,651
71,450	71,500	14,056	14,145	74,450	74,500	14,806	14,985	77,450	77,500	15,556	15,825	80,450	80,500	16,306	16,665
71,500	71,550	14,069	14,159	74,500	74,550	14,819	14,999	77,500	77,550	15,569	15,839	80,500	80,550	16,319	16,679
71,550	71,600	14,081	14,173	74,550	74,600	14,831	15,013	77,550	77,600	15,581	15,853	80,550	80,600	16,331	16,693
71,600	71,650	14,094	14,187	74,600	74,650	14,844	15,027	77,600	77,650	15,594	15,867	80,600	80,650	16,344	16,707
71,650	71,700	14,106	14,201	74,650	74,700	14,856	15,041	77,650	77,700	15,606	15,881	80,650	80,700	16,356	16,721
71,700	71,750	14,119	14,215	74,700	74,750	14,869	15,055	77,700	77,750	15,619	15,895	80,700	80,750	16,369	16,735
71,750	71,800	14,131	14,229	74,750	74,800	14,881	15,069	77,750	77,800	15,631	15,909	80,750	80,800	16,381	16,749
71,800	71,850	14,144	14,243	74,800	74,850	14,894	15,083	77,800	77,850	15,644	15,923	80,800	80,850	16,394	16,763
71,850	71,900	14,156	14,257	74,850	74,900	14,906	15,097	77,850	77,900	15,656	15,937	80,850	80,900	16,406	16,777
71,900	71,950	14,169	14,271	74,900	74,950	14,919	15,111	77,900	77,950	15,669	15,951	80,900	80,950	16,419	16,791
71,950	72,000	14,181	14,285	74,950	75,000	14,931	15,125	77,950	78,000	15,681	15,965	80,950	81,000	16,431	16,805

2009 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—					
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—					
81,000				84,000				87,000				90,000			
81,000	81,050	16,444	16,819	84,000	84,050	17,247	17,659	87,000	87,050	18,087	18,499	90,000	90,050	18,927	19,339
81,050	81,100	16,456	16,833	84,050	84,100	17,261	17,673	87,050	87,100	18,101	18,513	90,050	90,100	18,941	19,353
81,100	81,150	16,469	16,847	84,100	84,150	17,275	17,687	87,100	87,150	18,115	18,527	90,100	90,150	18,955	19,367
81,150	81,200	16,481	16,861	84,150	84,200	17,289	17,701	87,150	87,200	18,129	18,541	90,150	90,200	18,969	19,381
81,200	81,250	16,494	16,875	84,200	84,250	17,303	17,715	87,200	87,250	18,143	18,555	90,200	90,250	18,983	19,395
81,250	81,300	16,506	16,889	84,250	84,300	17,317	17,729	87,250	87,300	18,157	18,569	90,250	90,300	18,997	19,409
81,300	81,350	16,519	16,903	84,300	84,350	17,331	17,743	87,300	87,350	18,171	18,583	90,300	90,350	19,011	19,423
81,350	81,400	16,531	16,917	84,350	84,400	17,345	17,757	87,350	87,400	18,185	18,597	90,350	90,400	19,025	19,437
81,400	81,450	16,544	16,931	84,400	84,450	17,359	17,771	87,400	87,450	18,199	18,611	90,400	90,450	19,039	19,451
81,450	81,500	16,556	16,945	84,450	84,500	17,373	17,785	87,450	87,500	18,213	18,625	90,450	90,500	19,053	19,465
81,500	81,550	16,569	16,959	84,500	84,550	17,387	17,799	87,500	87,550	18,227	18,639	90,500	90,550	19,067	19,479
81,550	81,600	16,581	16,973	84,550	84,600	17,401	17,813	87,550	87,600	18,241	18,653	90,550	90,600	19,081	19,493
81,600	81,650	16,594	16,987	84,600	84,650	17,415	17,827	87,600	87,650	18,255	18,667	90,600	90,650	19,095	19,507
81,650	81,700	16,606	17,001	84,650	84,700	17,429	17,841	87,650	87,700	18,269	18,681	90,650	90,700	19,109	19,521
81,700	81,750	16,619	17,015	84,700	84,750	17,443	17,855	87,700	87,750	18,283	18,695	90,700	90,750	19,123	19,535
81,750	81,800	16,631	17,029	84,750	84,800	17,457	17,869	87,750	87,800	18,297	18,709	90,750	90,800	19,137	19,549
81,800	81,850	16,644	17,043	84,800	84,850	17,471	17,883	87,800	87,850	18,311	18,723	90,800	90,850	19,151	19,563
81,850	81,900	16,656	17,057	84,850	84,900	17,485	17,897	87,850	87,900	18,325	18,737	90,850	90,900	19,165	19,577
81,900	81,950	16,669	17,071	84,900	84,950	17,499	17,911	87,900	87,950	18,339	18,751	90,900	90,950	19,179	19,591
81,950	82,000	16,681	17,085	84,950	85,000	17,513	17,925	87,950	88,000	18,353	18,765	90,950	91,000	19,193	19,605
82,000				85,000				88,000				91,000			
82,000	82,050	16,694	17,099	85,000	85,050	17,527	17,939	88,000	88,050	18,367	18,779	91,000	91,050	19,207	19,619
82,050	82,100	16,706	17,113	85,050	85,100	17,541	17,953	88,050	88,100	18,381	18,793	91,050	91,100	19,221	19,633
82,100	82,150	16,719	17,127	85,100	85,150	17,555	17,967	88,100	88,150	18,395	18,807	91,100	91,150	19,235	19,647
82,150	82,200	16,731	17,141	85,150	85,200	17,569	17,981	88,150	88,200	18,409	18,821	91,150	91,200	19,249	19,661
82,200	82,250	16,744	17,155	85,200	85,250	17,583	17,995	88,200	88,250	18,423	18,835	91,200	91,250	19,263	19,675
82,250	82,300	16,757	17,169	85,250	85,300	17,597	18,009	88,250	88,300	18,437	18,849	91,250	91,300	19,277	19,689
82,300	82,350	16,771	17,183	85,300	85,350	17,611	18,023	88,300	88,350	18,451	18,863	91,300	91,350	19,291	19,703
82,350	82,400	16,785	17,197	85,350	85,400	17,625	18,037	88,350	88,400	18,465	18,877	91,350	91,400	19,305	19,717
82,400	82,450	16,799	17,211	85,400	85,450	17,639	18,051	88,400	88,450	18,479	18,891	91,400	91,450	19,319	19,731
82,450	82,500	16,813	17,225	85,450	85,500	17,653	18,065	88,450	88,500	18,493	18,905	91,450	91,500	19,333	19,745
82,500	82,550	16,827	17,239	85,500	85,550	17,667	18,079	88,500	88,550	18,507	18,919	91,500	91,550	19,347	19,759
82,550	82,600	16,841	17,253	85,550	85,600	17,681	18,093	88,550	88,600	18,521	18,933	91,550	91,600	19,361	19,773
82,600	82,650	16,855	17,267	85,600	85,650	17,695	18,107	88,600	88,650	18,535	18,947	91,600	91,650	19,375	19,787
82,650	82,700	16,869	17,281	85,650	85,700	17,709	18,121	88,650	88,700	18,549	18,961	91,650	91,700	19,389	19,801
82,700	82,750	16,883	17,295	85,700	85,750	17,723	18,135	88,700	88,750	18,563	18,975	91,700	91,750	19,403	19,815
82,750	82,800	16,897	17,309	85,750	85,800	17,737	18,149	88,750	88,800	18,577	18,989	91,750	91,800	19,417	19,829
82,800	82,850	16,911	17,323	85,800	85,850	17,751	18,163	88,800	88,850	18,591	19,003	91,800	91,850	19,431	19,843
82,850	82,900	16,925	17,337	85,850	85,900	17,765	18,177	88,850	88,900	18,605	19,017	91,850	91,900	19,445	19,857
82,900	82,950	16,939	17,351	85,900	85,950	17,779	18,191	88,900	88,950	18,619	19,031	91,900	91,950	19,459	19,871
82,950	83,000	16,953	17,365	85,950	86,000	17,793	18,205	88,950	89,000	18,633	19,045	91,950	92,000	19,473	19,885
83,000				86,000				89,000				92,000			
83,000	83,050	16,967	17,379	86,000	86,050	17,807	18,219	89,000	89,050	18,647	19,059	92,000	92,050	19,487	19,899
83,050	83,100	16,981	17,393	86,050	86,100	17,821	18,233	89,050	89,100	18,661	19,073	92,050	92,100	19,501	19,913
83,100	83,150	16,995	17,407	86,100	86,150	17,835	18,247	89,100	89,150	18,675	19,087	92,100	92,150	19,515	19,927
83,150	83,200	17,009	17,421	86,150	86,200	17,849	18,261	89,150	89,200	18,689	19,101	92,150	92,200	19,529	19,941
83,200	83,250	17,023	17,435	86,200	86,250	17,863	18,275	89,200	89,250	18,703	19,115	92,200	92,250	19,543	19,955
83,250	83,300	17,037	17,449	86,250	86,300	17,877	18,289	89,250	89,300	18,717	19,129	92,250	92,300	19,557	19,969
83,300	83,350	17,051	17,463	86,300	86,350	17,891	18,303	89,300	89,350	18,731	19,143	92,300	92,350	19,571	19,983
83,350	83,400	17,065	17,477	86,350	86,400	17,905	18,317	89,350	89,400	18,745	19,157	92,350	92,400	19,585	19,997
83,400	83,450	17,079	17,491	86,400	86,450	17,919	18,331	89,400	89,450	18,759	19,171	92,400	92,450	19,599	20,011
83,450	83,500	17,093	17,505	86,450	86,500	17,933	18,345	89,450	89,500	18,773	19,185	92,450	92,500	19,613	20,025
83,500	83,550	17,107	17,519	86,500	86,550	17,947	18,359	89,500	89,550	18,787	19,199	92,500	92,550	19,627	20,039
83,550	83,600	17,121	17,533	86,550	86,600	17,961	18,373	89,550	89,600	18,801	19,213	92,550	92,600	19,641	20,053
83,600	83,650	17,135	17,547	86,600	86,650	17,975	18,387	89,600	89,650	18,815	19,227	92,600	92,650	19,655	20,067
83,650	83,700	17,149	17,561	86,650	86,700	17,989	18,401	89,650	89,700	18,829	19,241	92,650	92,700	19,669	20,081
83,700	83,750	17,163	17,575	86,700	86,750	18,003	18,415	89,700	89,750	18,843	19,255	92,700	92,750	19,683	20,095
83,750	83,800	17,177	17,589	86,750	86,800	18,017	18,429	89,750	89,800	18,857	19,269	92,750	92,800	19,697	20,109
83,800	83,850	17,191	17,603	86,800	86,850	18,031	18,443	89,800	89,850	18,871	19,283	92,800	92,850	19,711	20,123
83,850	83,900	17,205	17,617	86,850	86,900	18,045	18,457	89,850	89,900	18,885	19,297	92,850	92,900	19,725	20,137
83,900	83,950	17,219	17,631	86,900	86,950	18,059	18,471	89,900	89,950	18,899	19,311	92,900	92,950	19,739	20,151
83,950	84,000	17,233	17,645	86,950	87,000	18,073	18,485	89,950	90,000	18,913	19,325	92,950	93,000	19,753	20,165

(Continued on page 25)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
93,000				96,000				99,000			
93,000	93,050	19,767	20,179	96,000	96,050	20,607	21,019	99,000	99,050	21,447	21,859
93,050	93,100	19,781	20,193	96,050	96,100	20,621	21,033	99,050	99,100	21,461	21,873
93,100	93,150	19,795	20,207	96,100	96,150	20,635	21,047	99,100	99,150	21,475	21,887
93,150	93,200	19,809	20,221	96,150	96,200	20,649	21,061	99,150	99,200	21,489	21,901
93,200	93,250	19,823	20,235	96,200	96,250	20,663	21,075	99,200	99,250	21,503	21,915
93,250	93,300	19,837	20,249	96,250	96,300	20,677	21,089	99,250	99,300	21,517	21,929
93,300	93,350	19,851	20,263	96,300	96,350	20,691	21,103	99,300	99,350	21,531	21,943
93,350	93,400	19,865	20,277	96,350	96,400	20,705	21,117	99,350	99,400	21,545	21,957
93,400	93,450	19,879	20,291	96,400	96,450	20,719	21,131	99,400	99,450	21,559	21,971
93,450	93,500	19,893	20,305	96,450	96,500	20,733	21,145	99,450	99,500	21,573	21,985
93,500	93,550	19,907	20,319	96,500	96,550	20,747	21,159	99,500	99,550	21,587	21,999
93,550	93,600	19,921	20,333	96,550	96,600	20,761	21,173	99,550	99,600	21,601	22,013
93,600	93,650	19,935	20,347	96,600	96,650	20,775	21,187	99,600	99,650	21,615	22,027
93,650	93,700	19,949	20,361	96,650	96,700	20,789	21,201	99,650	99,700	21,629	22,041
93,700	93,750	19,963	20,375	96,700	96,750	20,803	21,215	99,700	99,750	21,643	22,055
93,750	93,800	19,977	20,389	96,750	96,800	20,817	21,229	99,750	99,800	21,657	22,069
93,800	93,850	19,991	20,403	96,800	96,850	20,831	21,243	99,800	99,850	21,671	22,083
93,850	93,900	20,005	20,417	96,850	96,900	20,845	21,257	99,850	99,900	21,685	22,097
93,900	93,950	20,019	20,431	96,900	96,950	20,859	21,271	99,900	99,950	21,699	22,111
93,950	94,000	20,033	20,445	96,950	97,000	20,873	21,285	99,950	100,000	21,713	22,125
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use Form 1040NR</p> </div>			
94,000	94,050	20,047	20,459	97,000	97,050	20,887	21,299				
94,050	94,100	20,061	20,473	97,050	97,100	20,901	21,313				
94,100	94,150	20,075	20,487	97,100	97,150	20,915	21,327				
94,150	94,200	20,089	20,501	97,150	97,200	20,929	21,341				
94,200	94,250	20,103	20,515	97,200	97,250	20,943	21,355				
94,250	94,300	20,117	20,529	97,250	97,300	20,957	21,369				
94,300	94,350	20,131	20,543	97,300	97,350	20,971	21,383				
94,350	94,400	20,145	20,557	97,350	97,400	20,985	21,397				
94,400	94,450	20,159	20,571	97,400	97,450	20,999	21,411				
94,450	94,500	20,173	20,585	97,450	97,500	21,013	21,425				
94,500	94,550	20,187	20,599	97,500	97,550	21,027	21,439				
94,550	94,600	20,201	20,613	97,550	97,600	21,041	21,453				
94,600	94,650	20,215	20,627	97,600	97,650	21,055	21,467				
94,650	94,700	20,229	20,641	97,650	97,700	21,069	21,481				
94,700	94,750	20,243	20,655	97,700	97,750	21,083	21,495				
94,750	94,800	20,257	20,669	97,750	97,800	21,097	21,509				
94,800	94,850	20,271	20,683	97,800	97,850	21,111	21,523				
94,850	94,900	20,285	20,697	97,850	97,900	21,125	21,537				
94,900	94,950	20,299	20,711	97,900	97,950	21,139	21,551				
94,950	95,000	20,313	20,725	97,950	98,000	21,153	21,565				
95,000				98,000							
95,000	95,050	20,327	20,739	98,000	98,050	21,167	21,579				
95,050	95,100	20,341	20,753	98,050	98,100	21,181	21,593				
95,100	95,150	20,355	20,767	98,100	98,150	21,195	21,607				
95,150	95,200	20,369	20,781	98,150	98,200	21,209	21,621				
95,200	95,250	20,383	20,795	98,200	98,250	21,223	21,635				
95,250	95,300	20,397	20,809	98,250	98,300	21,237	21,649				
95,300	95,350	20,411	20,823	98,300	98,350	21,251	21,663				
95,350	95,400	20,425	20,837	98,350	98,400	21,265	21,677				
95,400	95,450	20,439	20,851	98,400	98,450	21,279	21,691				
95,450	95,500	20,453	20,865	98,450	98,500	21,293	21,705				
95,500	95,550	20,467	20,879	98,500	98,550	21,307	21,719				
95,550	95,600	20,481	20,893	98,550	98,600	21,321	21,733				
95,600	95,650	20,495	20,907	98,600	98,650	21,335	21,747				
95,650	95,700	20,509	20,921	98,650	98,700	21,349	21,761				
95,700	95,750	20,523	20,935	98,700	98,750	21,363	21,775				
95,750	95,800	20,537	20,949	98,750	98,800	21,377	21,789				
95,800	95,850	20,551	20,963	98,800	98,850	21,391	21,803				
95,850	95,900	20,565	20,977	98,850	98,900	21,405	21,817				
95,900	95,950	20,579	20,991	98,900	98,950	21,419	21,831				
95,950	96,000	20,593	21,005	98,950	99,000	21,433	21,845				