

# 2011

# Instructions for Form 1040NR-EZ



Department of the Treasury  
Internal Revenue Service

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

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

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

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

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, and scholarship or fellowship grants.  
**Note.** If you had taxable interest or dividend income, you must use Form 1040NR instead of Form 1040NR-EZ.
- Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.
- You do not claim any tax credits.
- If you were married, you do not claim an exemption for your spouse.
- The only itemized deduction you can claim is for state and local income taxes.  
**Note.** Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11, later.
- This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
- The only taxes you owe are:
  - a. The tax from the Tax Table, later, or
  - b. Unreported social security and Medicare tax from Forms 4137 or 8919.
- You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

## General Instructions

### What's New for 2011

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 1040NR-EZ and its instructions, at [www.irs.gov/form1040nrez](http://www.irs.gov/form1040nrez). Information about any future developments affecting Form 1040NR-EZ (such as legislation enacted after we release it) will be posted on that page.

**Due date of return.** If you generally must file Form 1040NR-EZ by April 15, the due date for your 2011 return is April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

**Refunds of certain withholding tax delayed.** Refund requests for tax withheld and reported on Form 1042-S may require additional time for processing. Allow up to 6 months for these refunds to be issued.

**Foreign financial assets.** If you have certain foreign financial assets with a total value of more than \$50,000 in 2011, you may have to file new Form 8938 if you are a bona fide resident of Puerto Rico or American Samoa or an individual who has elected to be treated as a nonresident alien under the provisions of a tax treaty with the United States. Check [www.irs.gov/form8938](http://www.irs.gov/form8938) for details. If you have to file Form 8938, you must use Form 1040NR and not Form 1040NR-EZ.

### Other Reporting Requirements

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

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

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. 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 at [IRS.gov](http://IRS.gov). Also see *Taxpayer Assistance*, later, for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

### Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2011. (These tests are explained in *Green Card Test* and *Substantial Presence Test* next.) 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 2011. 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 [IRS.gov](http://IRS.gov). Enter "tax treaties" in the search box at the top of the page. Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see 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 2011 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*, later.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an

alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will change as of the date you surrender your green card if all of the following are true.

1. You mail a letter to the USCIS stating your intent to surrender your green card.
2. You send this letter by certified mail, return receipt requested (or the foreign equivalent).
3. You have proof that the letter was received by the USCIS.

Keep a copy of the letter and the proof that the letter was received.



*Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than 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 2011. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2011, and
2. 183 days during the period 2011, 2010, and 2009, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2011		1.000	
2010		.333	
2009		.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).



*You may need to file Form 8843 to exclude days of presence in the United States for the substantial presence test. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.*

**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 2011,
- Establish that during 2011 you had a tax home in a foreign country, and
- Establish that during 2011 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. You must meet both of the following requirements.

1. You establish that you do not intend to reside permanently in the United States. The facts and circumstances of your situation are considered to determine if you do not intend to reside permanently in the United States. The facts and circumstances include the following.
  - a. Whether you have taken any steps to change your U.S. immigration status to lawful permanent resident.
  - b. During your stay in the United States, whether you have maintained a

closer connection with a foreign country than with the United States.

2. You have substantially complied with your visa requirements.

You must file a fully completed Form 8843 with the IRS to claim the closer connection exception. 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 2011. You must file even if:

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

### Other situations when you must file.

You also must file a return for 2011 if you need to pay social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.

**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 \$3,700; 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 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2012.

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

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

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

## Where To File

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

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215

## 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.

## 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 2011. If you file a separate return, use Form 1040 or Form 1040A. You must include your worldwide income for the whole year whether you file a joint or separate return.



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

## Dual-Status Taxpayers

**Note.** If you elect to be taxed as a resident alien (discussed earlier), 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. Send your return and statement to the following address.

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215

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. Send your return and statement to the following address.

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215

**Statements.** Any statement you file with your return must show your name,

address, and identifying number (see *Identifying Number*, later).

## Income Subject to Tax for Dual-Status Year

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

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

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

**Deduction for exemptions.** 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*, earlier) instead of as 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 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. Taxes withheld from wages earned in the United States and taxes withheld at the source from scholarship income from U.S. sources.

When filing Form 1040, show the total tax withheld on line 62. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 62 and identify and include them in the amount on line 62.

When filing Form 1040NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040, line 62) in the column to the right of line 18a, and identify and include it in the amount on line 18a.

2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 72. 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.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

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

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

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

**Death of a taxpayer.** See *Death of a Taxpayer* under *General Instructions*, later.

---

## Identifying Number

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

**Social security number (SSN).** In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at [www.socialsecurity.gov](http://www.socialsecurity.gov), 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.

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

your social security card is incorrect, call the SSA at 1-800-772-1213.

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

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

It usually takes 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.

---

## Filing Status

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

**Were you single or married?** If you were married on December 31, 2011, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2011. 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, you can consider yourself single for the whole year.

If your spouse died in 2011, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2011.

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

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

1. You file a separate return from your spouse.
2. You paid over half the cost of keeping up your home for 2011.
3. You lived apart from your spouse for the last 6 months of 2011. 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 2011. Temporary absences by you or the child for special

circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2011, 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 in 2011.

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 of Schedule OI on page 2 of Form 1040NR-EZ.**

The following types of income also must be included in the total.

- 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 2011. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 3.
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that

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



**You may owe social security and Medicare tax on unreported tips. See the instructions for line 16, later.**

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

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

- Wages from Form 8919, line 6.

### Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2012. 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 still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

**Dependent care benefits.** If you received benefits for 2011 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 2011, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

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

**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 2011, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2011 estimated state or local income tax, the amount applied is treated as received in 2011.



**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 2010 and you claimed the standard deduction on your 2010 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 of Schedule OI on page 2 of Form 1040NR-EZ.

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

For more information about scholarships and fellowships in general, see 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 2011 are as follows:

Tuition and fees	\$25,000
Books, supplies, and equipment	1,000

Room and board 9,000  
\$35,000

The Form 1042-S you received from ABC University for 2011 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 9.

**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 18b 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 of Schedule OI, later.

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 18b any withholding shown in box 9 of Form 1042-S.
- Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

**Line 6—Treaty-exempt income.**

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

report income that is exempt from U.S. tax.

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

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

1. You paid interest in 2011 on a qualified student loan (defined next).
2. Your filing status is single.
3. Your modified AGI is less than \$75,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.

Use the Student Loan Interest Deduction Worksheet on this page to figure your student loan interest deduction.

**Qualified student loan.** This is any loan you took out to pay the qualified higher education expenses for 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 (\$3,700 for 2011), or
  - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see *Eligible student*, later). However, a loan is not a qualified

student loan if (a) any of the proceeds were used for other purposes, or (b) the 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 (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

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

Keep for Your Records 

See the instructions for line 9 before you begin.

1. Enter the total interest you paid in 2011 on qualified student loans (defined on this page). **Do not** enter more than \$2,500 . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040NR-EZ, line 7 2. \_\_\_\_\_
3. Enter the amount from Form 1040NR-EZ, line 8 3. \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . 4. \_\_\_\_\_
5. Is line 4 more than \$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. \_\_\_\_\_

taxes you paid or that were withheld from your salary in 2011. If, during 2011, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4, earlier.

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

**Line 13—Exemption deduction.**

Generally, you can take an exemption of \$3,700 for yourself.

**Note.** Residents of Canada, Mexico, or 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 also may be able to take exemptions for their spouse and dependents. However, you must use Form 1040-NR if you want to claim the additional exemptions.

**Line 15—Tax.** Use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column.

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

**Form 4137.** If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

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

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



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

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

## Payments

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

**Line 18a.** Enter on line 18a the total of any federal income tax withheld on your Form(s) W-2 and 1099-R. The

amount(s) withheld should be shown in box 2 of Form(s) W-2 and box 4 of Form(s) 1099-R. Attach all Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

**Line 18b.** Enter on line 18b the total amount shown as federal income tax withheld on Form(s) 1042-S. The amount(s) withheld should be shown in box 9 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.



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

**Line 19—2011 estimated tax payments.** Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2011. Include any overpayment that you applied to your 2011 estimated tax from:

- Your 2010 return, or
- An amended return (Form 1040X).

**Name change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2011 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 2011.

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

**Amount paid with request for extension of time to file.** If you 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 the electronic federal tax payment system 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.



*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 2012, later.*

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

past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's 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 23e—Amount refunded to you.** If you want to check the status of your refund, see *Refund Information*, later. Before checking the status of your refund, please wait at least 3 to 4 weeks after you mail your return.

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

## 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). See *IRA*, later.

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

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

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

### 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.

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

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request

## Sample Check

### Sample Check—Lines 23b Through 23d

RUFUS MAPLE  
MARY MAPLE  
123 Main Street  
Anyplace, LA 70000

PAY TO THE ORDER OF \$

ANYPLACE BANK  
Anyplace, LA 70000

For

1: (250250025) : 20202086 : 1234

1234  
15-00000000

DOLLARS


Do not include the check number

Routing number (line 23b)

Account number (line 23d)

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

direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2011). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2011 return during 2012 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2012. If you designate your deposit to be for 2011, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2011.

 You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

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

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

**Line 23b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check above, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution

instructed them to use a different routing number for direct deposits.

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

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

**Line 23c.** Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. 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 above, the account number is 20202086. Do not include the check number.

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


### Reasons Your Direct Deposit Request May Be Rejected

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

- Any numbers or letters on lines 23b through 23d are crossed out or whited out.
- You request a deposit of your refund to an account that is not in your name

(such as your tax preparer’s own account).


- You file your 2011 return after December 31, 2012.

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

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


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

**Line 24—Applied to your 2012 estimated tax.** Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2012 estimated tax.

 This election to apply part or all of the amount overpaid to your 2012 estimated tax cannot be changed later.

## Amount You Owe

**Line 25—Amount you owe.**

 To save interest and penalties, pay your taxes in full by the due date of your return (see When To File, earlier). You do not have to pay if line 25 is under \$1.

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

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 2012 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 “2011 Form 1040NR-EZ” and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX-” or “\$ XXX.<sup>xxx</sup>/<sub>100</sub>”).

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. This penalty also applies to other forms of payment if the IRS does not receive the funds.



**To pay by credit or debit card or EFTPS.** For information on these payment options, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).



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 2012. See Income Tax Withholding and Estimated Tax Payments for 2012 in General Information, later.

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

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

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if 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 (without extensions). You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465 or Form 9465-FS. To apply online, go to [IRS.gov](http://IRS.gov) and click on "Tools" and then "Online Payment Agreement."

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (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.



If the due date is April 17, 2012, and you pay after April 17, 2012, you will be charged interest on the tax not paid by April 15, 2012.

#### **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 2011 Form 1040NR-EZ, line 15.

**Exception.** You will not owe the penalty if your 2010 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2010 return and you were a U.S. citizen or resident for all of 2010.

2. Line 21 on your 2011 return is at least 100% of the tax shown on your 2010 return. (But see Caution below.) Your estimated tax payments for 2011 must have been made on time and for the required amount.



If your 2010 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2011), item (2) applies only if line 21 on your 2011 tax return is at least 110% of the tax shown on your 2010 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2010 return" is the amount on your 2010 Form 1040NR-EZ, line 15.

**Figuring the penalty.** If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 (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.

However, if you have an overpayment on line 22, subtract the penalty from the amount you otherwise would enter on line 23a or line 24. Lines 23a, 24, and 26 must equal line 22.

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

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



Because Form 2210 is complicated, you can leave line 26 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

## **Third Party Designee**

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2011 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 2012 tax return (see *When To File*, earlier). If you want to revoke the authorization before it ends, see Pub. 947.

## **Sign Your Return**

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; Austin, TX 73301-0215, 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 and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

# Instructions for Schedule OI, Other Information

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 chapter 4 of Pub. 519 for more information.

## Item E

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

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

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

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

## Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered the United States in 2010 on an F-1 visa as an academic student. During 2011, you changed to an H-1B visa as a teacher. You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 20, 2011."

## Item G

Enter the dates you entered and left the United States during 2011 on short business trips or to visit family, go on vacation, or return home briefly. If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year.

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

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

## Item H

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

## Item I

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

## Item J

**Line 1.** If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item J. You can download the complete text of most U.S. tax treaties at [IRS.gov](http://IRS.gov). Enter "tax treaties" in the search box. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

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

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

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

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

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

If required, attach Form 8833. See *Treaty-based return position disclosure*, later.

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

**Example.** Sara is a citizen of Italy and was a resident there until September 2010, 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 2010 and plans to continue teaching through May 2012. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2012 and resume her Italian residence. For calendar year 2011, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2011 tax return as shown in *Example. Item J—Income Exempt from Tax by Treaty* below.



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

### Example. Item J—Income Exempt from Tax by Treaty

Keep for Your Records



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

the withholding tax document (for example, all information required on Form W-8BEN or Form 8233).

**Treaty-based return position disclosure.** If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you 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 your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN.
- Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?

- Enter the correct 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?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 25, earlier, for details.
- File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

---

## Refund Information

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

**Refunds of certain withholding tax.** The processing of refund requests of tax withheld and reported on a Form 1042-S may require additional time. Allow up to 6 months for these refunds to be issued.



Go to [IRS.gov](http://IRS.gov) 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.



**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, you have two options.

- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.
- If you are in the United States, call 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](http://www.irs.gov/espanol) and the phone numbers listed earlier.

---

## Income Tax Withholding and Estimated Tax Payments for 2012

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2012 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 2012 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2012 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 2012 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 4506T-EZ, visit [IRS.gov](http://IRS.gov) and click on "Order a Tax Return or Account Transcript," or call us. If you are in the United States, call 1-800-908-9946. If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll-free.

---

## 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. 519 and Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

---

## Past Due Returns

If you or someone you know needs to file past due tax returns, go to

[www.irs.gov/individuals](http://www.irs.gov/individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instructions. For example, if you are filing a 2008 return in 2012, use the address in *Where To File*, earlier. However, if you got an IRS notice, mail the return to the address in the notice.

---

## Interest and Penalties

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

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

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

**Penalty for late filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$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 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Penalty for frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609,

available at [www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html).

**Other penalties.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, 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 *What Records Should I Keep* in chapter 1 of Pub. 17.

---

## 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 Protection Specialized Unit 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](mailto:phishing@irs.gov). You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338) or TTY/TDD 1-866-653-4261.

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

---

## 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 Us Your Written Tax Questions

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (TTY/TDD 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. Go to [www.irs.gov/individuals](http://www.irs.gov/individuals). At the top of the page click on "International Taxpayers" and then "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 that asks questions you can answer by selecting "Yes" or "No."
- Main index of tax topics. This is an online version of TeleTax topics.
- Sending Your Question. This is an interactive section where you select one of the categories available to submit your tax law question.

### Free Tax Return Assistance.

**Free help with your return.** If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are over 12,000 sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older). Volunteers will help you claim the child tax credit and other credits and deductions you can take.

**What to bring.** These are some of the things to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.
- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.
- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse and any dependents.
- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, 1099-R, and 1042-S.
- A copy of your 2010 federal and state returns, if available.
- A blank check or anything that shows your bank routing and account numbers for direct deposit.

### Find a site near you and get additional information.

For more information on these programs and a location in your community, go to [IRS.gov](http://IRS.gov) and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide) or call 1-888-227-7669.

### 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](http://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, Philadelphia, PA 19255-0725. Make sure you include your identifying number (defined in *Identifying Number*, earlier) when you write.

If you are outside the United States, you can call 267-941-1000 (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.

### IRS Videos

The IRS Video portal at [www.IRScvideos.gov](http://www.IRScvideos.gov) contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

### 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 [IRS.gov](http://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.
- 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
- [www.irs.gov/espanol](http://www.irs.gov/espanol).

The Multilingual Gateway, [www.irs.gov/languages](http://www.irs.gov/languages), offers basic tax filing information in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

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.



*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, earlier.*

---

### Death of a Taxpayer

If a taxpayer died before filing a return for 2011, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

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

### Claiming a refund for a deceased taxpayer.

If you are a court-appointed representative, file Form 1040NR-EZ for the decedent and 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 the instructions for line 25, earlier, for details on how to pay any tax you owe.



**TIP** You may be able to deduct this gift on your 2012 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*, later. 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 2011 refund, see Refund Information, earlier.

## 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 also should 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 267-941-1000 (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 Forms and Publications



**Internet.** You can access IRS.gov 24 hours a day, 7 days a week.

**Online services and help.** Go to 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*—Locate the site nearest you.
- *Recent Tax Changes*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement (OPA) Application*
- *Applying for Offers in Compromise*

**View and download tax forms and publications.** Click on "Forms & Pubs" or go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to:

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

**Online ordering of tax forms and publications.** To order tax forms and publications delivered by mail, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

- For current year tax forms and publications, click on "Forms and publications by U.S. mail."
- For tax forms and publications on a DVD, click on "Tax products on DVD (Pub. 1796)."



**TIP** To get information, forms, and publications in Spanish, go to [www.irs.gov/espanol](http://www.irs.gov/espanol).



**Phone.**

**Tax forms and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. If you are in the United States, 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.

**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.



**DVD.** Buy IRS Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2012 and the final release will ship early March 2012.

**Other ways to get help.** See *Other Ways to Get Help*, earlier, 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 you to provide your identifying number. If you do not file a return, do not provide requested information, or

provide fraudulent information, you may be subject to penalties and criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay any refund. Interest may also be charged.

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

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

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General

of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

**We welcome comments on forms.**

If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Forms Comment" on the subject line. You can also send us comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/). Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Speciality Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File*, earlier.

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

**Estimates of taxpayer burden.** The table below shows burden estimates based on current statutory requirements as of October 31, 2011, 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. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040NR is 14 hours, with an average cost of \$190 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 hours and \$50. 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 any of the addresses shown under *We welcome comments on forms*, earlier.

**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	\$50

\* 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.

## The Taxpayer Advocate Service Is Here To Help

### Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all!

TAS can help if you can't resolve your problem with the IRS and:

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

If you qualify for our help, we'll do everything we can to get your problem resolved. You'll be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our online tax toolkit at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov) can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778.

To request Taxpayer Advocate Service help worldwide, call the Puerto Rico Taxpayer Advocate office at 1-787-622-8930 (Spanish) or 1-787-622-8940 (English).

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/advocate](http://www.irs.gov/advocate).

### Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on [www.irs.gov/advocate](http://www.irs.gov/advocate) or IRS [Publication 4134, Low Income Taxpayer Clinic List](#). This publication is also available by calling 1-800-829-3676 or at your local IRS office.

## Suggestions for Improving the IRS

### Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [www.improveirs.org](http://www.improveirs.org) or 1-888-912-1227 (toll-free).



# 2011 Tax Table

**Example.** Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250-23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,066. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately	<b>Your tax is—</b>
23,200	23,250	3,059	3,059	
23,250	23,300	<b>3,066</b>	3,066	
23,300	23,350	3,074	3,074	
23,350	23,400	3,081	3,081	

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
0	5	0	0								
5	15	1	1								
15	25	2	2								
25	50	4	4								
50	75	6	6								
75	100	9	9								
100	125	11	11								
125	150	14	14								
150	175	16	16								
175	200	19	19								
200	225	21	21								
225	250	24	24								
250	275	26	26								
275	300	29	29								
300	325	31	31								
325	350	34	34								
350	375	36	36								
375	400	39	39								
400	425	41	41								
425	450	44	44								
450	475	46	46								
475	500	49	49								
500	525	51	51								
525	550	54	54								
550	575	56	56								
575	600	59	59								
600	625	61	61								
625	650	64	64								
650	675	66	66								
675	700	69	69								
700	725	71	71								
725	750	74	74								
750	775	76	76								
775	800	79	79								
800	825	81	81								
825	850	84	84								
850	875	86	86								
875	900	89	89								
900	925	91	91								
925	950	94	94								
950	975	96	96								
975	1,000	99	99								
<b>1,000</b>				<b>1,000</b>				<b>1,000</b>			
1,000	1,025	101	101	1,000	1,025	101	101	1,000	1,025	101	101
1,025	1,050	104	104	1,025	1,050	104	104	1,025	1,050	104	104
1,050	1,075	106	106	1,050	1,075	106	106	1,050	1,075	106	106
1,075	1,100	109	109	1,075	1,100	109	109	1,075	1,100	109	109
1,100	1,125	111	111	1,100	1,125	111	111	1,100	1,125	111	111
1,125	1,150	114	114	1,125	1,150	114	114	1,125	1,150	114	114
1,150	1,175	116	116	1,150	1,175	116	116	1,150	1,175	116	116
1,175	1,200	119	119	1,175	1,200	119	119	1,175	1,200	119	119
1,200	1,225	121	121	1,200	1,225	121	121	1,200	1,225	121	121
1,225	1,250	124	124	1,225	1,250	124	124	1,225	1,250	124	124
1,250	1,275	126	126	1,250	1,275	126	126	1,250	1,275	126	126
1,275	1,300	129	129	1,275	1,300	129	129	1,275	1,300	129	129
1,300	1,325	131	131	1,300	1,325	131	131	1,300	1,325	131	131
1,325	1,350	134	134	1,325	1,350	134	134	1,325	1,350	134	134
1,350	1,375	136	136	1,350	1,375	136	136	1,350	1,375	136	136
1,375	1,400	139	139	1,375	1,400	139	139	1,375	1,400	139	139
1,400	1,425	141	141	1,400	1,425	141	141	1,400	1,425	141	141
1,425	1,450	144	144	1,425	1,450	144	144	1,425	1,450	144	144
1,450	1,475	146	146	1,450	1,475	146	146	1,450	1,475	146	146
1,475	1,500	149	149	1,475	1,500	149	149	1,475	1,500	149	149
1,500	1,525	151	151	1,500	1,525	151	151	1,500	1,525	151	151
1,525	1,550	154	154	1,525	1,550	154	154	1,525	1,550	154	154
1,550	1,575	156	156	1,550	1,575	156	156	1,550	1,575	156	156
1,575	1,600	159	159	1,575	1,600	159	159	1,575	1,600	159	159
1,600	1,625	161	161	1,600	1,625	161	161	1,600	1,625	161	161
1,625	1,650	164	164	1,625	1,650	164	164	1,625	1,650	164	164
1,650	1,675	166	166	1,650	1,675	166	166	1,650	1,675	166	166
1,675	1,700	169	169	1,675	1,700	169	169	1,675	1,700	169	169
1,700	1,725	171	171	1,700	1,725	171	171	1,700	1,725	171	171
1,725	1,750	174	174	1,725	1,750	174	174	1,725	1,750	174	174
1,750	1,775	176	176	1,750	1,775	176	176	1,750	1,775	176	176
1,775	1,800	179	179	1,775	1,800	179	179	1,775	1,800	179	179
1,800	1,825	181	181	1,800	1,825	181	181	1,800	1,825	181	181
1,825	1,850	184	184	1,825	1,850	184	184	1,825	1,850	184	184
1,850	1,875	186	186	1,850	1,875	186	186	1,850	1,875	186	186
1,875	1,900	189	189	1,875	1,900	189	189	1,875	1,900	189	189
1,900	1,925	191	191	1,900	1,925	191	191	1,900	1,925	191	191
1,925	1,950	194	194	1,925	1,950	194	194	1,925	1,950	194	194
1,950	1,975	196	196	1,950	1,975	196	196	1,950	1,975	196	196
1,975	2,000	199	199	1,975	2,000	199	199	1,975	2,000	199	199
<b>2,000</b>				<b>2,000</b>				<b>2,000</b>			
2,000	2,025	201	201	2,000	2,025	201	201	2,000	2,025	201	201
2,025	2,050	204	204	2,025	2,050	204	204	2,025	2,050	204	204
2,050	2,075	206	206	2,050	2,075	206	206	2,050	2,075	206	206
2,075	2,100	209	209	2,075	2,100	209	209	2,075	2,100	209	209
2,100	2,125	211	211	2,100	2,125	211	211	2,100	2,125	211	211
2,125	2,150	214	214	2,125	2,150	214	214	2,125	2,150	214	214
2,150	2,175	216	216	2,150	2,175	216	216	2,150	2,175	216	216
2,175	2,200	219	219	2,175	2,200	219	219	2,175	2,200	219	219
2,200	2,225	221	221	2,200	2,225	221	221	2,200	2,225	221	221
2,225	2,250	224	224	2,225	2,250	224	224	2,225	2,250	224	224
2,250	2,275	226	226	2,250	2,275	226	226	2,250	2,275	226	226
2,275	2,300	229	229	2,275	2,300	229	229	2,275	2,300	229	229
2,300	2,325	231	231	2,300	2,325	231	231	2,300	2,325	231	231
2,325	2,350	234	234	2,325	2,350	234	234	2,325	2,350	234	234
2,350	2,375	236	236	2,350	2,375	236	236	2,350	2,375	236	236
2,375	2,400	239	239	2,375	2,400	239	239	2,375	2,400	239	239
2,400	2,425	241	241	2,400	2,425	241	241	2,400	2,425	241	241
2,425	2,450	244	244	2,425	2,450	244	244	2,425	2,450	244	244
2,450	2,475	246	246	2,450	2,475	246	246	2,450	2,475	246	246
2,475	2,500	249	249	2,475	2,500	249	249	2,475	2,500	249	249
2,500	2,525	251	251	2,500	2,525	251	251	2,500	2,525	251	251
2,525	2,550	254	254	2,525	2,550	254	254	2,525	2,550	254	254
2,550	2,575	256	256	2,550	2,575	256	256	2,550	2,575	256	256
2,575	2,600	259	259	2,575	2,600	259	259	2,575	2,600	259	259
2,600	2,625	261	261	2,600	2,625	261	261	2,600	2,625	261	261
2,625	2,650	264	264	2,625	2,650	264	264	2,625	2,650	264	264
2,650	2,675	266	266	2,650	2,675	266	266	2,650	2,675	266	266
2,675	2,700	269	269	2,675	2,700	269	269	2,675	2,700	269	269
2,700	2,725	271	271	2,700	2,725	271	271	2,700	2,725	271	271
2,725	2,750	274	274	2,725	2,750	274	274	2,725	2,750	274	274
2,750	2,775	276	276	2,750	2,775	276	276	2,750	2,775	276	276
2,775	2,800	279	279	2,775	2,800	279	279	2,775	2,800	279	279
2,800	2,825	281	281	2,800	2,825	281	281	2,800	2,825	281	281
2,825	2,850	284	284	2,825	2,850	284	284	2,825	2,850	284	284
2,850	2,875	286	286	2,850	2,875	286	286	2,850	2,875	286	286
2,875	2,900	28									

2011 Tax Table—Continued

Table with 4 main columns for tax brackets (7,000 to 18,000) and 4 sub-columns for filing status (Single/Married). Each cell contains tax amounts for various income levels. The table is organized into a grid of 18 major sections, one for each tax bracket, and 4 sub-sections per section for filing status. Each sub-section contains a list of income pairs and their corresponding tax amounts.

(Continued)

**2011 Tax Table—Continued**

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—		If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—													
At least	But less than	Single	Married filing separately			At least	But less than	Single	Married filing separately														
<b>19,000</b>						<b>22,000</b>						<b>25,000</b>						<b>28,000</b>					
19,000	19,050	2,429	2,429	22,000	22,050	2,879	2,879	25,000	25,050	3,329	3,329	28,000	28,050	3,779	3,779								
19,050	19,100	2,436	2,436	22,050	22,100	2,886	2,886	25,050	25,100	3,336	3,336	28,050	28,100	3,786	3,786								
19,100	19,150	2,444	2,444	22,100	22,150	2,894	2,894	25,100	25,150	3,344	3,344	28,100	28,150	3,794	3,794								
19,150	19,200	2,451	2,451	22,150	22,200	2,901	2,901	25,150	25,200	3,351	3,351	28,150	28,200	3,801	3,801								
19,200	19,250	2,459	2,459	22,200	22,250	2,909	2,909	25,200	25,250	3,359	3,359	28,200	28,250	3,809	3,809								
19,250	19,300	2,466	2,466	22,250	22,300	2,916	2,916	25,250	25,300	3,366	3,366	28,250	28,300	3,816	3,816								
19,300	19,350	2,474	2,474	22,300	22,350	2,924	2,924	25,300	25,350	3,374	3,374	28,300	28,350	3,824	3,824								
19,350	19,400	2,481	2,481	22,350	22,400	2,931	2,931	25,350	25,400	3,381	3,381	28,350	28,400	3,831	3,831								
19,400	19,450	2,489	2,489	22,400	22,450	2,939	2,939	25,400	25,450	3,389	3,389	28,400	28,450	3,839	3,839								
19,450	19,500	2,496	2,496	22,450	22,500	2,946	2,946	25,450	25,500	3,396	3,396	28,450	28,500	3,846	3,846								
19,500	19,550	2,504	2,504	22,500	22,550	2,954	2,954	25,500	25,550	3,404	3,404	28,500	28,550	3,854	3,854								
19,550	19,600	2,511	2,511	22,550	22,600	2,961	2,961	25,550	25,600	3,411	3,411	28,550	28,600	3,861	3,861								
19,600	19,650	2,519	2,519	22,600	22,650	2,969	2,969	25,600	25,650	3,419	3,419	28,600	28,650	3,869	3,869								
19,650	19,700	2,526	2,526	22,650	22,700	2,976	2,976	25,650	25,700	3,426	3,426	28,650	28,700	3,876	3,876								
19,700	19,750	2,534	2,534	22,700	22,750	2,984	2,984	25,700	25,750	3,434	3,434	28,700	28,750	3,884	3,884								
19,750	19,800	2,541	2,541	22,750	22,800	2,991	2,991	25,750	25,800	3,441	3,441	28,750	28,800	3,891	3,891								
19,800	19,850	2,549	2,549	22,800	22,850	2,999	2,999	25,800	25,850	3,449	3,449	28,800	28,850	3,899	3,899								
19,850	19,900	2,556	2,556	22,850	22,900	3,006	3,006	25,850	25,900	3,456	3,456	28,850	28,900	3,906	3,906								
19,900	19,950	2,564	2,564	22,900	22,950	3,014	3,014	25,900	25,950	3,464	3,464	28,900	28,950	3,914	3,914								
19,950	20,000	2,571	2,571	22,950	23,000	3,021	3,021	25,950	26,000	3,471	3,471	28,950	29,000	3,921	3,921								
<b>20,000</b>						<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
20,000	20,050	2,579	2,579	23,000	23,050	3,029	3,029	26,000	26,050	3,479	3,479	29,000	29,050	3,929	3,929								
20,050	20,100	2,586	2,586	23,050	23,100	3,036	3,036	26,050	26,100	3,486	3,486	29,050	29,100	3,936	3,936								
20,100	20,150	2,594	2,594	23,100	23,150	3,044	3,044	26,100	26,150	3,494	3,494	29,100	29,150	3,944	3,944								
20,150	20,200	2,601	2,601	23,150	23,200	3,051	3,051	26,150	26,200	3,501	3,501	29,150	29,200	3,951	3,951								
20,200	20,250	2,609	2,609	23,200	23,250	3,059	3,059	26,200	26,250	3,509	3,509	29,200	29,250	3,959	3,959								
20,250	20,300	2,616	2,616	23,250	23,300	3,066	3,066	26,250	26,300	3,516	3,516	29,250	29,300	3,966	3,966								
20,300	20,350	2,624	2,624	23,300	23,350	3,074	3,074	26,300	26,350	3,524	3,524	29,300	29,350	3,974	3,974								
20,350	20,400	2,631	2,631	23,350	23,400	3,081	3,081	26,350	26,400	3,531	3,531	29,350	29,400	3,981	3,981								
20,400	20,450	2,639	2,639	23,400	23,450	3,089	3,089	26,400	26,450	3,539	3,539	29,400	29,450	3,989	3,989								
20,450	20,500	2,646	2,646	23,450	23,500	3,096	3,096	26,450	26,500	3,546	3,546	29,450	29,500	3,996	3,996								
20,500	20,550	2,654	2,654	23,500	23,550	3,104	3,104	26,500	26,550	3,554	3,554	29,500	29,550	4,004	4,004								
20,550	20,600	2,661	2,661	23,550	23,600	3,111	3,111	26,550	26,600	3,561	3,561	29,550	29,600	4,011	4,011								
20,600	20,650	2,669	2,669	23,600	23,650	3,119	3,119	26,600	26,650	3,569	3,569	29,600	29,650	4,019	4,019								
20,650	20,700	2,676	2,676	23,650	23,700	3,126	3,126	26,650	26,700	3,576	3,576	29,650	29,700	4,026	4,026								
20,700	20,750	2,684	2,684	23,700	23,750	3,134	3,134	26,700	26,750	3,584	3,584	29,700	29,750	4,034	4,034								
20,750	20,800	2,691	2,691	23,750	23,800	3,141	3,141	26,750	26,800	3,591	3,591	29,750	29,800	4,041	4,041								
20,800	20,850	2,699	2,699	23,800	23,850	3,149	3,149	26,800	26,850	3,599	3,599	29,800	29,850	4,049	4,049								
20,850	20,900	2,706	2,706	23,850	23,900	3,156	3,156	26,850	26,900	3,606	3,606	29,850	29,900	4,056	4,056								
20,900	20,950	2,714	2,714	23,900	23,950	3,164	3,164	26,900	26,950	3,614	3,614	29,900	29,950	4,064	4,064								
20,950	21,000	2,721	2,721	23,950	24,000	3,171	3,171	26,950	27,000	3,621	3,621	29,950	30,000	4,071	4,071								
<b>21,000</b>						<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
21,000	21,050	2,729	2,729	24,000	24,050	3,179	3,179	27,000	27,050	3,629	3,629	30,000	30,050	4,079	4,079								
21,050	21,100	2,736	2,736	24,050	24,100	3,186	3,186	27,050	27,100	3,636	3,636	30,050	30,100	4,086	4,086								
21,100	21,150	2,744	2,744	24,100	24,150	3,194	3,194	27,100	27,150	3,644	3,644	30,100	30,150	4,094	4,094								
21,150	21,200	2,751	2,751	24,150	24,200	3,201	3,201	27,150	27,200	3,651	3,651	30,150	30,200	4,101	4,101								
21,200	21,250	2,759	2,759	24,200	24,250	3,209	3,209	27,200	27,250	3,659	3,659	30,200	30,250	4,109	4,109								
21,250	21,300	2,766	2,766	24,250	24,300	3,216	3,216	27,250	27,300	3,666	3,666	30,250	30,300	4,116	4,116								
21,300	21,350	2,774	2,774	24,300	24,350	3,224	3,224	27,300	27,350	3,674	3,674	30,300	30,350	4,124	4,124								
21,350	21,400	2,781	2,781	24,350	24,400	3,231	3,231	27,350	27,400	3,681	3,681	30,350	30,400	4,131	4,131								
21,400	21,450	2,789	2,789	24,400	24,450	3,239	3,239	27,400	27,450	3,689	3,689	30,400	30,450	4,139	4,139								
21,450	21,500	2,796	2,796	24,450	24,500	3,246	3,246	27,450	27,500	3,696	3,696	30,450	30,500	4,146	4,146								
21,500	21,550	2,804	2,804	24,500	24,550	3,254	3,254	27,500	27,550	3,704	3,704	30,500	30,550	4,154	4,154								
21,550	21,600	2,811	2,811	24,550	24,600	3,261	3,261	27,550	27,600	3,711	3,711	30,550	30,600	4,161	4,161								
21,600	21,650	2,819	2,819	24,600	24,650	3,269	3,269	27,600	27,650	3,719	3,719	30,600	30,650	4,169	4,169								
21,650	21,700	2,826	2,826	24,650	24,700	3,276	3,276	27,650	27,700	3,726	3,726	30,650	30,700	4,176	4,176								
21,700	21,750	2,834	2,834	24,700	24,750	3,284	3,284	27,700	27,750	3,734	3,734	30,700	30,750	4,184	4,184								
21,750	21,800	2,841	2,841	24,750	24,800	3,291	3,291	27,750	27,800	3,741	3,741	30,750	30,800	4,191	4,191								
21,800	21,850	2,849	2,849	24,800	24,850	3,299	3,299	27,800	27,850	3,749	3,749	30,800	30,850	4,199	4,199								
21,850	21,900	2,856	2,856	24,850	24,900	3,306	3,306	27,850	27,900	3,756	3,756	30,850	30,900	4,206	4,206								
21,900	21,950	2,864	2,864	24,900	24,950	3,314	3,314	27,900	27,950	3,764	3,764	30,900	30,950	4,214	4,214								
21,950	22,000	2,871	2,871	24,950	25,000	3,321	3,321	27,950	28,000	3,771	3,771	30,950	31,000	4,221	4,221								

(Continued)

2011 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—		If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—		If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separa- tely			At least	But less than	Single	Married filing separa- tely			At least	But less than	Single	Married filing separa- tely		
<b>31,000</b>						<b>34,000</b>						<b>37,000</b>					
31,000	31,050	4,229	4,229	34,000	34,050	4,679	4,679	37,000	37,050	5,381	5,381	40,000	40,050	6,131	6,131		
31,050	31,100	4,236	4,236	34,050	34,100	4,686	4,686	37,050	37,100	5,394	5,394	40,050	40,100	6,144	6,144		
31,100	31,150	4,244	4,244	34,100	34,150	4,694	4,694	37,100	37,150	5,406	5,406	40,100	40,150	6,156	6,156		
31,150	31,200	4,251	4,251	34,150	34,200	4,701	4,701	37,150	37,200	5,419	5,419	40,150	40,200	6,169	6,169		
31,200	31,250	4,259	4,259	34,200	34,250	4,709	4,709	37,200	37,250	5,431	5,431	40,200	40,250	6,181	6,181		
31,250	31,300	4,266	4,266	34,250	34,300	4,716	4,716	37,250	37,300	5,444	5,444	40,250	40,300	6,194	6,194		
31,300	31,350	4,274	4,274	34,300	34,350	4,724	4,724	37,300	37,350	5,456	5,456	40,300	40,350	6,206	6,206		
31,350	31,400	4,281	4,281	34,350	34,400	4,731	4,731	37,350	37,400	5,469	5,469	40,350	40,400	6,219	6,219		
31,400	31,450	4,289	4,289	34,400	34,450	4,739	4,739	37,400	37,450	5,481	5,481	40,400	40,450	6,231	6,231		
31,450	31,500	4,296	4,296	34,450	34,500	4,746	4,746	37,450	37,500	5,494	5,494	40,450	40,500	6,244	6,244		
31,500	31,550	4,304	4,304	34,500	34,550	4,756	4,756	37,500	37,550	5,506	5,506	40,500	40,550	6,256	6,256		
31,550	31,600	4,311	4,311	34,550	34,600	4,769	4,769	37,550	37,600	5,519	5,519	40,550	40,600	6,269	6,269		
31,600	31,650	4,319	4,319	34,600	34,650	4,781	4,781	37,600	37,650	5,531	5,531	40,600	40,650	6,281	6,281		
31,650	31,700	4,326	4,326	34,650	34,700	4,794	4,794	37,650	37,700	5,544	5,544	40,650	40,700	6,294	6,294		
31,700	31,750	4,334	4,334	34,700	34,750	4,806	4,806	37,700	37,750	5,556	5,556	40,700	40,750	6,306	6,306		
31,750	31,800	4,341	4,341	34,750	34,800	4,819	4,819	37,750	37,800	5,569	5,569	40,750	40,800	6,319	6,319		
31,800	31,850	4,349	4,349	34,800	34,850	4,831	4,831	37,800	37,850	5,581	5,581	40,800	40,850	6,331	6,331		
31,850	31,900	4,356	4,356	34,850	34,900	4,844	4,844	37,850	37,900	5,594	5,594	40,850	40,900	6,344	6,344		
31,900	31,950	4,364	4,364	34,900	34,950	4,856	4,856	37,900	37,950	5,606	5,606	40,900	40,950	6,356	6,356		
31,950	32,000	4,371	4,371	34,950	35,000	4,869	4,869	37,950	38,000	5,619	5,619	40,950	41,000	6,369	6,369		
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	4,379	4,379	35,000	35,050	4,881	4,881	38,000	38,050	5,631	5,631	41,000	41,050	6,381	6,381		
32,050	32,100	4,386	4,386	35,050	35,100	4,894	4,894	38,050	38,100	5,644	5,644	41,050	41,100	6,394	6,394		
32,100	32,150	4,394	4,394	35,100	35,150	4,906	4,906	38,100	38,150	5,656	5,656	41,100	41,150	6,406	6,406		
32,150	32,200	4,401	4,401	35,150	35,200	4,919	4,919	38,150	38,200	5,669	5,669	41,150	41,200	6,419	6,419		
32,200	32,250	4,409	4,409	35,200	35,250	4,931	4,931	38,200	38,250	5,681	5,681	41,200	41,250	6,431	6,431		
32,250	32,300	4,416	4,416	35,250	35,300	4,944	4,944	38,250	38,300	5,694	5,694	41,250	41,300	6,444	6,444		
32,300	32,350	4,424	4,424	35,300	35,350	4,956	4,956	38,300	38,350	5,706	5,706	41,300	41,350	6,456	6,456		
32,350	32,400	4,431	4,431	35,350	35,400	4,969	4,969	38,350	38,400	5,719	5,719	41,350	41,400	6,469	6,469		
32,400	32,450	4,439	4,439	35,400	35,450	4,981	4,981	38,400	38,450	5,731	5,731	41,400	41,450	6,481	6,481		
32,450	32,500	4,446	4,446	35,450	35,500	4,994	4,994	38,450	38,500	5,744	5,744	41,450	41,500	6,494	6,494		
32,500	32,550	4,454	4,454	35,500	35,550	5,006	5,006	38,500	38,550	5,756	5,756	41,500	41,550	6,506	6,506		
32,550	32,600	4,461	4,461	35,550	35,600	5,019	5,019	38,550	38,600	5,769	5,769	41,550	41,600	6,519	6,519		
32,600	32,650	4,469	4,469	35,600	35,650	5,031	5,031	38,600	38,650	5,781	5,781	41,600	41,650	6,531	6,531		
32,650	32,700	4,476	4,476	35,650	35,700	5,044	5,044	38,650	38,700	5,794	5,794	41,650	41,700	6,544	6,544		
32,700	32,750	4,484	4,484	35,700	35,750	5,056	5,056	38,700	38,750	5,806	5,806	41,700	41,750	6,556	6,556		
32,750	32,800	4,491	4,491	35,750	35,800	5,069	5,069	38,750	38,800	5,819	5,819	41,750	41,800	6,569	6,569		
32,800	32,850	4,499	4,499	35,800	35,850	5,081	5,081	38,800	38,850	5,831	5,831	41,800	41,850	6,581	6,581		
32,850	32,900	4,506	4,506	35,850	35,900	5,094	5,094	38,850	38,900	5,844	5,844	41,850	41,900	6,594	6,594		
32,900	32,950	4,514	4,514	35,900	35,950	5,106	5,106	38,900	38,950	5,856	5,856	41,900	41,950	6,606	6,606		
32,950	33,000	4,521	4,521	35,950	36,000	5,119	5,119	38,950	39,000	5,869	5,869	41,950	42,000	6,619	6,619		
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	4,529	4,529	36,000	36,050	5,131	5,131	39,000	39,050	5,881	5,881	42,000	42,050	6,631	6,631		
33,050	33,100	4,536	4,536	36,050	36,100	5,144	5,144	39,050	39,100	5,894	5,894	42,050	42,100	6,644	6,644		
33,100	33,150	4,544	4,544	36,100	36,150	5,156	5,156	39,100	39,150	5,906	5,906	42,100	42,150	6,656	6,656		
33,150	33,200	4,551	4,551	36,150	36,200	5,169	5,169	39,150	39,200	5,919	5,919	42,150	42,200	6,669	6,669		
33,200	33,250	4,559	4,559	36,200	36,250	5,181	5,181	39,200	39,250	5,931	5,931	42,200	42,250	6,681	6,681		
33,250	33,300	4,566	4,566	36,250	36,300	5,194	5,194	39,250	39,300	5,944	5,944	42,250	42,300	6,694	6,694		
33,300	33,350	4,574	4,574	36,300	36,350	5,206	5,206	39,300	39,350	5,956	5,956	42,300	42,350	6,706	6,706		
33,350	33,400	4,581	4,581	36,350	36,400	5,219	5,219	39,350	39,400	5,969	5,969	42,350	42,400	6,719	6,719		
33,400	33,450	4,589	4,589	36,400	36,450	5,231	5,231	39,400	39,450	5,981	5,981	42,400	42,450	6,731	6,731		
33,450	33,500	4,596	4,596	36,450	36,500	5,244	5,244	39,450	39,500	5,994	5,994	42,450	42,500	6,744	6,744		
33,500	33,550	4,604	4,604	36,500	36,550	5,256	5,256	39,500	39,550	6,006	6,006	42,500	42,550	6,756	6,756		
33,550	33,600	4,611	4,611	36,550	36,600	5,269	5,269	39,550	39,600	6,019	6,019	42,550	42,600	6,769	6,769		
33,600	33,650	4,619	4,619	36,600	36,650	5,281	5,281	39,600	39,650	6,031	6,031	42,600	42,650	6,781	6,781		
33,650	33,700	4,626	4,626	36,650	36,700	5,294	5,294	39,650	39,700	6,044	6,044	42,650	42,700	6,794	6,794		
33,700	33,750	4,634	4,634	36,700	36,750	5,306	5,306	39,700	39,750	6,056	6,056	42,700	42,750	6,806	6,806		
33,750	33,800	4,641	4,641	36,750	36,800	5,319	5,319	39,750	39,800	6,069	6,069	42,750	42,800	6,819	6,819		
33,800	33,850	4,649	4,649	36,800	36,850	5,331	5,331	39,800	39,850	6,081	6,081	42,800	42,850	6,831	6,831		
33,850	33,900	4,656	4,656	36,850	36,900	5,344	5,344	39,850	39,900	6,094	6,094	42,850	42,900	6,844	6,844		
33,900	33,950	4,664	4,664	36,900	36,950	5,356	5,356	39,900	39,950	6,106	6,106	42,900	42,950	6,856	6,856		
33,950	34,000	4,671	4,671	36,950	37,000	5,369	5,369	39,950	40,000	6,119	6,119	42,950	43,000	6,869	6,869		

(Continued)

2011 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 -					
<b>43,000</b>				<b>46,000</b>				<b>49,000</b>				<b>52,000</b>			
43,000	43,050	6,881	6,881	46,000	46,050	7,631	7,631	49,000	49,050	8,381	8,381	52,000	52,050	9,131	9,131
43,050	43,100	6,894	6,894	46,050	46,100	7,644	7,644	49,050	49,100	8,394	8,394	52,050	52,100	9,144	9,144
43,100	43,150	6,906	6,906	46,100	46,150	7,656	7,656	49,100	49,150	8,406	8,406	52,100	52,150	9,156	9,156
43,150	43,200	6,919	6,919	46,150	46,200	7,669	7,669	49,150	49,200	8,419	8,419	52,150	52,200	9,169	9,169
43,200	43,250	6,931	6,931	46,200	46,250	7,681	7,681	49,200	49,250	8,431	8,431	52,200	52,250	9,181	9,181
43,250	43,300	6,944	6,944	46,250	46,300	7,694	7,694	49,250	49,300	8,444	8,444	52,250	52,300	9,194	9,194
43,300	43,350	6,956	6,956	46,300	46,350	7,706	7,706	49,300	49,350	8,456	8,456	52,300	52,350	9,206	9,206
43,350	43,400	6,969	6,969	46,350	46,400	7,719	7,719	49,350	49,400	8,469	8,469	52,350	52,400	9,219	9,219
43,400	43,450	6,981	6,981	46,400	46,450	7,731	7,731	49,400	49,450	8,481	8,481	52,400	52,450	9,231	9,231
43,450	43,500	6,994	6,994	46,450	46,500	7,744	7,744	49,450	49,500	8,494	8,494	52,450	52,500	9,244	9,244
43,500	43,550	7,006	7,006	46,500	46,550	7,756	7,756	49,500	49,550	8,506	8,506	52,500	52,550	9,256	9,256
43,550	43,600	7,019	7,019	46,550	46,600	7,769	7,769	49,550	49,600	8,519	8,519	52,550	52,600	9,269	9,269
43,600	43,650	7,031	7,031	46,600	46,650	7,781	7,781	49,600	49,650	8,531	8,531	52,600	52,650	9,281	9,281
43,650	43,700	7,044	7,044	46,650	46,700	7,794	7,794	49,650	49,700	8,544	8,544	52,650	52,700	9,294	9,294
43,700	43,750	7,056	7,056	46,700	46,750	7,806	7,806	49,700	49,750	8,556	8,556	52,700	52,750	9,306	9,306
43,750	43,800	7,069	7,069	46,750	46,800	7,819	7,819	49,750	49,800	8,569	8,569	52,750	52,800	9,319	9,319
43,800	43,850	7,081	7,081	46,800	46,850	7,831	7,831	49,800	49,850	8,581	8,581	52,800	52,850	9,331	9,331
43,850	43,900	7,094	7,094	46,850	46,900	7,844	7,844	49,850	49,900	8,594	8,594	52,850	52,900	9,344	9,344
43,900	43,950	7,106	7,106	46,900	46,950	7,856	7,856	49,900	49,950	8,606	8,606	52,900	52,950	9,356	9,356
43,950	44,000	7,119	7,119	46,950	47,000	7,869	7,869	49,950	50,000	8,619	8,619	52,950	53,000	9,369	9,369
<b>44,000</b>				<b>47,000</b>				<b>50,000</b>				<b>53,000</b>			
44,000	44,050	7,131	7,131	47,000	47,050	7,881	7,881	50,000	50,050	8,631	8,631	53,000	53,050	9,381	9,381
44,050	44,100	7,144	7,144	47,050	47,100	7,894	7,894	50,050	50,100	8,644	8,644	53,050	53,100	9,394	9,394
44,100	44,150	7,156	7,156	47,100	47,150	7,906	7,906	50,100	50,150	8,656	8,656	53,100	53,150	9,406	9,406
44,150	44,200	7,169	7,169	47,150	47,200	7,919	7,919	50,150	50,200	8,669	8,669	53,150	53,200	9,419	9,419
44,200	44,250	7,181	7,181	47,200	47,250	7,931	7,931	50,200	50,250	8,681	8,681	53,200	53,250	9,431	9,431
44,250	44,300	7,194	7,194	47,250	47,300	7,944	7,944	50,250	50,300	8,694	8,694	53,250	53,300	9,444	9,444
44,300	44,350	7,206	7,206	47,300	47,350	7,956	7,956	50,300	50,350	8,706	8,706	53,300	53,350	9,456	9,456
44,350	44,400	7,219	7,219	47,350	47,400	7,969	7,969	50,350	50,400	8,719	8,719	53,350	53,400	9,469	9,469
44,400	44,450	7,231	7,231	47,400	47,450	7,981	7,981	50,400	50,450	8,731	8,731	53,400	53,450	9,481	9,481
44,450	44,500	7,244	7,244	47,450	47,500	7,994	7,994	50,450	50,500	8,744	8,744	53,450	53,500	9,494	9,494
44,500	44,550	7,256	7,256	47,500	47,550	8,006	8,006	50,500	50,550	8,756	8,756	53,500	53,550	9,506	9,506
44,550	44,600	7,269	7,269	47,550	47,600	8,019	8,019	50,550	50,600	8,769	8,769	53,550	53,600	9,519	9,519
44,600	44,650	7,281	7,281	47,600	47,650	8,031	8,031	50,600	50,650	8,781	8,781	53,600	53,650	9,531	9,531
44,650	44,700	7,294	7,294	47,650	47,700	8,044	8,044	50,650	50,700	8,794	8,794	53,650	53,700	9,544	9,544
44,700	44,750	7,306	7,306	47,700	47,750	8,056	8,056	50,700	50,750	8,806	8,806	53,700	53,750	9,556	9,556
44,750	44,800	7,319	7,319	47,750	47,800	8,069	8,069	50,750	50,800	8,819	8,819	53,750	53,800	9,569	9,569
44,800	44,850	7,331	7,331	47,800	47,850	8,081	8,081	50,800	50,850	8,831	8,831	53,800	53,850	9,581	9,581
44,850	44,900	7,344	7,344	47,850	47,900	8,094	8,094	50,850	50,900	8,844	8,844	53,850	53,900	9,594	9,594
44,900	44,950	7,356	7,356	47,900	47,950	8,106	8,106	50,900	50,950	8,856	8,856	53,900	53,950	9,606	9,606
44,950	45,000	7,369	7,369	47,950	48,000	8,119	8,119	50,950	51,000	8,869	8,869	53,950	54,000	9,619	9,619
<b>45,000</b>				<b>48,000</b>				<b>51,000</b>				<b>54,000</b>			
45,000	45,050	7,381	7,381	48,000	48,050	8,131	8,131	51,000	51,050	8,881	8,881	54,000	54,050	9,631	9,631
45,050	45,100	7,394	7,394	48,050	48,100	8,144	8,144	51,050	51,100	8,894	8,894	54,050	54,100	9,644	9,644
45,100	45,150	7,406	7,406	48,100	48,150	8,156	8,156	51,100	51,150	8,906	8,906	54,100	54,150	9,656	9,656
45,150	45,200	7,419	7,419	48,150	48,200	8,169	8,169	51,150	51,200	8,919	8,919	54,150	54,200	9,669	9,669
45,200	45,250	7,431	7,431	48,200	48,250	8,181	8,181	51,200	51,250	8,931	8,931	54,200	54,250	9,681	9,681
45,250	45,300	7,444	7,444	48,250	48,300	8,194	8,194	51,250	51,300	8,944	8,944	54,250	54,300	9,694	9,694
45,300	45,350	7,456	7,456	48,300	48,350	8,206	8,206	51,300	51,350	8,956	8,956	54,300	54,350	9,706	9,706
45,350	45,400	7,469	7,469	48,350	48,400	8,219	8,219	51,350	51,400	8,969	8,969	54,350	54,400	9,719	9,719
45,400	45,450	7,481	7,481	48,400	48,450	8,231	8,231	51,400	51,450	8,981	8,981	54,400	54,450	9,731	9,731
45,450	45,500	7,494	7,494	48,450	48,500	8,244	8,244	51,450	51,500	8,994	8,994	54,450	54,500	9,744	9,744
45,500	45,550	7,506	7,506	48,500	48,550	8,256	8,256	51,500	51,550	9,006	9,006	54,500	54,550	9,756	9,756
45,550	45,600	7,519	7,519	48,550	48,600	8,269	8,269	51,550	51,600	9,019	9,019	54,550	54,600	9,769	9,769
45,600	45,650	7,531	7,531	48,600	48,650	8,281	8,281	51,600	51,650	9,031	9,031	54,600	54,650	9,781	9,781
45,650	45,700	7,544	7,544	48,650	48,700	8,294	8,294	51,650	51,700	9,044	9,044	54,650	54,700	9,794	9,794
45,700	45,750	7,556	7,556	48,700	48,750	8,306	8,306	51,700	51,750	9,056	9,056	54,700	54,750	9,806	9,806
45,750	45,800	7,569	7,569	48,750	48,800	8,319	8,319	51,750	51,800	9,069	9,069	54,750	54,800	9,819	9,819
45,800	45,850	7,581	7,581	48,800	48,850	8,331	8,331	51,800	51,850	9,081	9,081	54,800	54,850	9,831	9,831
45,850	45,900	7,594	7,594	48,850	48,900	8,344	8,344	51,850	51,900	9,094	9,094	54,850	54,900	9,844	9,844
45,900	45,950	7,606	7,606	48,900	48,950	8,356	8,356	51,900	51,950	9,106	9,106	54,900	54,950	9,856	9,856
45,950	46,000	7,619	7,619	48,950	49,000	8,369	8,369	51,950	52,000	9,119	9,119	54,950	55,000	9,869	9,869

(Continued)

2011 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately	Single	Married filing separately
<b>55,000</b>					
55,000	55,050	9,881	9,881	58,000	58,050
55,050	55,100	9,894	9,894	58,050	58,100
55,100	55,150	9,906	9,906	58,100	58,150
55,150	55,200	9,919	9,919	58,150	58,200
55,200	55,250	9,931	9,931	58,200	58,250
55,250	55,300	9,944	9,944	58,250	58,300
55,300	55,350	9,956	9,956	58,300	58,350
55,350	55,400	9,969	9,969	58,350	58,400
55,400	55,450	9,981	9,981	58,400	58,450
55,450	55,500	9,994	9,994	58,450	58,500
55,500	55,550	10,006	10,006	58,500	58,550
55,550	55,600	10,019	10,019	58,550	58,600
55,600	55,650	10,031	10,031	58,600	58,650
55,650	55,700	10,044	10,044	58,650	58,700
55,700	55,750	10,056	10,056	58,700	58,750
55,750	55,800	10,069	10,069	58,750	58,800
55,800	55,850	10,081	10,081	58,800	58,850
55,850	55,900	10,094	10,094	58,850	58,900
55,900	55,950	10,106	10,106	58,900	58,950
55,950	56,000	10,119	10,119	58,950	59,000
<b>56,000</b>					
56,000	56,050	10,131	10,131	59,000	59,050
56,050	56,100	10,144	10,144	59,050	59,100
56,100	56,150	10,156	10,156	59,100	59,150
56,150	56,200	10,169	10,169	59,150	59,200
56,200	56,250	10,181	10,181	59,200	59,250
56,250	56,300	10,194	10,194	59,250	59,300
56,300	56,350	10,206	10,206	59,300	59,350
56,350	56,400	10,219	10,219	59,350	59,400
56,400	56,450	10,231	10,231	59,400	59,450
56,450	56,500	10,244	10,244	59,450	59,500
56,500	56,550	10,256	10,256	59,500	59,550
56,550	56,600	10,269	10,269	59,550	59,600
56,600	56,650	10,281	10,281	59,600	59,650
56,650	56,700	10,294	10,294	59,650	59,700
56,700	56,750	10,306	10,306	59,700	59,750
56,750	56,800	10,319	10,319	59,750	59,800
56,800	56,850	10,331	10,331	59,800	59,850
56,850	56,900	10,344	10,344	59,850	59,900
56,900	56,950	10,356	10,356	59,900	59,950
56,950	57,000	10,369	10,369	59,950	60,000
<b>57,000</b>					
57,000	57,050	10,381	10,381	60,000	60,050
57,050	57,100	10,394	10,394	60,050	60,100
57,100	57,150	10,406	10,406	60,100	60,150
57,150	57,200	10,419	10,419	60,150	60,200
57,200	57,250	10,431	10,431	60,200	60,250
57,250	57,300	10,444	10,444	60,250	60,300
57,300	57,350	10,456	10,456	60,300	60,350
57,350	57,400	10,469	10,469	60,350	60,400
57,400	57,450	10,481	10,481	60,400	60,450
57,450	57,500	10,494	10,494	60,450	60,500
57,500	57,550	10,506	10,506	60,500	60,550
57,550	57,600	10,519	10,519	60,550	60,600
57,600	57,650	10,531	10,531	60,600	60,650
57,650	57,700	10,544	10,544	60,650	60,700
57,700	57,750	10,556	10,556	60,700	60,750
57,750	57,800	10,569	10,569	60,750	60,800
57,800	57,850	10,581	10,581	60,800	60,850
57,850	57,900	10,594	10,594	60,850	60,900
57,900	57,950	10,606	10,606	60,900	60,950
57,950	58,000	10,619	10,619	60,950	61,000
<b>58,000</b>					
61,000	61,050	11,381	11,381	63,000	63,050
61,050	61,100	11,394	11,394	63,050	63,100
61,100	61,150	11,406	11,406	63,100	63,150
61,150	61,200	11,419	11,419	63,150	63,200
61,200	61,250	11,431	11,431	63,200	63,250
61,250	61,300	11,444	11,444	63,250	63,300
61,300	61,350	11,456	11,456	63,300	63,350
61,350	61,400	11,469	11,469	63,350	63,400
61,400	61,450	11,481	11,481	63,400	63,450
61,450	61,500	11,494	11,494	63,450	63,500
61,500	61,550	11,506	11,506	63,500	63,550
61,550	61,600	11,519	11,519	63,550	63,600
61,600	61,650	11,531	11,531	63,600	63,650
61,650	61,700	11,544	11,544	63,650	63,700
61,700	61,750	11,556	11,556	63,700	63,750
61,750	61,800	11,569	11,569	63,750	63,800
61,800	61,850	11,581	11,581	63,800	63,850
61,850	61,900	11,594	11,594	63,850	63,900
61,900	61,950	11,606	11,606	63,900	63,950
61,950	62,000	11,619	11,619	63,950	64,000
<b>59,000</b>					
62,000	62,050	11,631	11,631	64,000	64,050
62,050	62,100	11,644	11,644	64,050	64,100
62,100	62,150	11,656	11,656	64,100	64,150
62,150	62,200	11,669	11,669	64,150	64,200
62,200	62,250	11,681	11,681	64,200	64,250
62,250	62,300	11,694	11,694	64,250	64,300
62,300	62,350	11,706	11,706	64,300	64,350
62,350	62,400	11,719	11,719	64,350	64,400
62,400	62,450	11,731	11,731	64,400	64,450
62,450	62,500	11,744	11,744	64,450	64,500
62,500	62,550	11,756	11,756	64,500	64,550
62,550	62,600	11,769	11,769	64,550	64,600
62,600	62,650	11,781	11,781	64,600	64,650
62,650	62,700	11,794	11,794	64,650	64,700
62,700	62,750	11,806	11,806	64,700	64,750
62,750	62,800	11,819	11,819	64,750	64,800
62,800	62,850	11,831	11,831	64,800	64,850
62,850	62,900	11,844	11,844	64,850	64,900
62,900	62,950	11,856	11,856	64,900	64,950
62,950	63,000	11,869	11,869	64,950	65,000
<b>60,000</b>					
65,000	65,050	12,381	12,381	66,000	66,050
65,050	65,100	12,394	12,394	66,050	66,100
65,100	65,150	12,406	12,406	66,100	66,150
65,150	65,200	12,419	12,419	66,150	66,200
65,200	65,250	12,431	12,431	66,200	66,250
65,250	65,300	12,444	12,444	66,250	66,300
65,300	65,350	12,456	12,456	66,300	66,350
65,350	65,400	12,469	12,469	66,350	66,400
65,400	65,450	12,481	12,481	66,400	66,450
65,450	65,500	12,494	12,494	66,450	66,500
65,500	65,550	12,506	12,506	66,500	66,550
65,550	65,600	12,519	12,519	66,550	66,600
65,600	65,650	12,531	12,531	66,600	66,650
65,650	65,700	12,544	12,544	66,650	66,700
65,700	65,750	12,556	12,556	66,700	66,750
65,750	65,800	12,569	12,569	66,750	66,800
65,800	65,850	12,581	12,581	66,800	66,850
65,850	65,900	12,594	12,594	66,850	66,900
65,900	65,950	12,606	12,606	66,900	66,950
65,950	66,000	12,619	12,619	66,950	67,000
<b>61,000</b>					
66,000	66,050	12,631	12,631	67,000	67,050
66,050	66,100	12,644	12,644	67,050	67,100
66,100	66,150	12,656	12,656	67,100	67,150
66,150	66,200	12,669	12,669	67,150	67,200
66,200	66,250	12,681	12,681	67,200	67,250
66,250	66,300	12,694	12,694	67,250	67,300
66,300	66,350	12,706	12,706	67,300	67,350
66,350	66,400	12,719	12,719	67,350	67,400
66,400	66,450	12,731	12,731	67,400	67,450
66,450	66,500	12,744	12,744	67,450	67,500
66,500	66,550	12,756	12,756	67,500	67,550
66,550	66,600	12,769	12,769	67,550	67,600
66,600	66,650	12,781	12,781	67,600	67,650
66,650	66,700	12,794	12,794	67,650	67,700
66,700	66,750	12,806	12,806	67,700	67,750
66,750	66,800	12,819	12,819	67,750	67,800
66,800	66,850	12,831	12,831	67,800	67,850
66,850	66,900	12,844	12,844	67,850	67,900
66,900	66,950	12,856	12,856	67,900	67,950
66,950	67,000	12,869	12,869	67,950	68,000
<b>62,000</b>					
68,000	68,050	13,381	13,381	69,000	69,050
68,050	68,100	13,394	13,394	69,050	69,100
68,100	68,150	13,406	13,406	69,100	69,150
68,150	68,200	13,419	13,419	69,150	69,200
68,200	68,250	13,431	13,431	69,200	69,250
68,250	68,300	13,444	13,444	69,250	69,300
68,300	68,350	13,456	13,456	69,300	69,350
68,350	68,400	13,469	13,469	69,350	69,400
68,400	68,450	13,481	13,481	69,400	69,450
68,450	68,500	13,494	13,494	69,450	69,500
68,500	68,550	13,506	13,506		

2011 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
Your tax is—			
<b>67,000</b>			
67,000	67,050	12,881	12,881
67,050	67,100	12,894	12,894
67,100	67,150	12,906	12,906
67,150	67,200	12,919	12,919
67,200	67,250	12,931	12,931
67,250	67,300	12,944	12,944
67,300	67,350	12,956	12,956
67,350	67,400	12,969	12,969
67,400	67,450	12,981	12,981
67,450	67,500	12,994	12,994
67,500	67,550	13,006	13,006
67,550	67,600	13,019	13,019
67,600	67,650	13,031	13,031
67,650	67,700	13,044	13,044
67,700	67,750	13,056	13,056
67,750	67,800	13,069	13,069
67,800	67,850	13,081	13,081
67,850	67,900	13,094	13,094
67,900	67,950	13,106	13,106
67,950	68,000	13,119	13,119
<b>68,000</b>			
68,000	68,050	13,131	13,131
68,050	68,100	13,144	13,144
68,100	68,150	13,156	13,156
68,150	68,200	13,169	13,169
68,200	68,250	13,181	13,181
68,250	68,300	13,194	13,194
68,300	68,350	13,206	13,206
68,350	68,400	13,219	13,219
68,400	68,450	13,231	13,231
68,450	68,500	13,244	13,244
68,500	68,550	13,256	13,256
68,550	68,600	13,269	13,269
68,600	68,650	13,281	13,281
68,650	68,700	13,294	13,294
68,700	68,750	13,306	13,306
68,750	68,800	13,319	13,319
68,800	68,850	13,331	13,331
68,850	68,900	13,344	13,344
68,900	68,950	13,356	13,356
68,950	69,000	13,369	13,369
<b>69,000</b>			
69,000	69,050	13,381	13,381
69,050	69,100	13,394	13,394
69,100	69,150	13,406	13,406
69,150	69,200	13,419	13,419
69,200	69,250	13,431	13,431
69,250	69,300	13,444	13,444
69,300	69,350	13,456	13,456
69,350	69,400	13,469	13,469
69,400	69,450	13,481	13,481
69,450	69,500	13,494	13,494
69,500	69,550	13,506	13,506
69,550	69,600	13,519	13,519
69,600	69,650	13,531	13,531
69,650	69,700	13,544	13,544
69,700	69,750	13,556	13,558
69,750	69,800	13,569	13,572
69,800	69,850	13,581	13,586
69,850	69,900	13,594	13,600
69,900	69,950	13,606	13,614
69,950	70,000	13,619	13,628

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
Your tax is—			
<b>70,000</b>			
70,000	70,050	13,631	13,642
70,050	70,100	13,644	13,656
70,100	70,150	13,656	13,670
70,150	70,200	13,669	13,684
70,200	70,250	13,681	13,698
70,250	70,300	13,694	13,712
70,300	70,350	13,706	13,726
70,350	70,400	13,719	13,740
70,400	70,450	13,731	13,754
70,450	70,500	13,744	13,768
70,500	70,550	13,756	13,782
70,550	70,600	13,769	13,796
70,600	70,650	13,781	13,810
70,650	70,700	13,794	13,824
70,700	70,750	13,806	13,838
70,750	70,800	13,819	13,852
70,800	70,850	13,831	13,866
70,850	70,900	13,844	13,880
70,900	70,950	13,856	13,894
70,950	71,000	13,869	13,908
<b>71,000</b>			
71,000	71,050	13,881	13,922
71,050	71,100	13,894	13,936
71,100	71,150	13,906	13,950
71,150	71,200	13,919	13,964
71,200	71,250	13,931	13,978
71,250	71,300	13,944	13,992
71,300	71,350	13,956	14,006
71,350	71,400	13,969	14,020
71,400	71,450	13,981	14,034
71,450	71,500	13,994	14,048
71,500	71,550	14,006	14,062
71,550	71,600	14,019	14,076
71,600	71,650	14,031	14,090
71,650	71,700	14,044	14,104
71,700	71,750	14,056	14,118
71,750	71,800	14,069	14,132
71,800	71,850	14,081	14,146
71,850	71,900	14,094	14,160
71,900	71,950	14,106	14,174
71,950	72,000	14,119	14,188
<b>72,000</b>			
72,000	72,050	14,131	14,202
72,050	72,100	14,144	14,216
72,100	72,150	14,156	14,230
72,150	72,200	14,169	14,244
72,200	72,250	14,181	14,258
72,250	72,300	14,194	14,272
72,300	72,350	14,206	14,286
72,350	72,400	14,219	14,300
72,400	72,450	14,231	14,314
72,450	72,500	14,244	14,328
72,500	72,550	14,256	14,342
72,550	72,600	14,269	14,356
72,600	72,650	14,281	14,370
72,650	72,700	14,294	14,384
72,700	72,750	14,306	14,398
72,750	72,800	14,319	14,412
72,800	72,850	14,331	14,426
72,850	72,900	14,344	14,440
72,900	72,950	14,356	14,454
72,950	73,000	14,369	14,468

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
Your tax is—			
<b>73,000</b>			
73,000	73,050	14,381	14,482
73,050	73,100	14,394	14,496
73,100	73,150	14,406	14,510
73,150	73,200	14,419	14,524
73,200	73,250	14,431	14,538
73,250	73,300	14,444	14,552
73,300	73,350	14,456	14,566
73,350	73,400	14,469	14,580
73,400	73,450	14,481	14,594
73,450	73,500	14,494	14,608
73,500	73,550	14,506	14,622
73,550	73,600	14,519	14,636
73,600	73,650	14,531	14,650
73,650	73,700	14,544	14,664
73,700	73,750	14,556	14,678
73,750	73,800	14,569	14,692
73,800	73,850	14,581	14,706
73,850	73,900	14,594	14,720
73,900	73,950	14,606	14,734
73,950	74,000	14,619	14,748
<b>74,000</b>			
74,000	74,050	14,631	14,762
74,050	74,100	14,644	14,776
74,100	74,150	14,656	14,790
74,150	74,200	14,669	14,804
74,200	74,250	14,681	14,818
74,250	74,300	14,694	14,832
74,300	74,350	14,706	14,846
74,350	74,400	14,719	14,860
74,400	74,450	14,731	14,874
74,450	74,500	14,744	14,888
74,500	74,550	14,756	14,902
74,550	74,600	14,769	14,916
74,600	74,650	14,781	14,930
74,650	74,700	14,794	14,944
74,700	74,750	14,806	14,958
74,750	74,800	14,819	14,972
74,800	74,850	14,831	14,986
74,850	74,900	14,844	15,000
74,900	74,950	14,856	15,014
74,950	75,000	14,869	15,028
<b>75,000</b>			
75,000	75,050	14,881	15,042
75,050	75,100	14,894	15,056
75,100	75,150	14,906	15,070
75,150	75,200	14,919	15,084
75,200	75,250	14,931	15,098
75,250	75,300	14,944	15,112
75,300	75,350	14,956	15,126
75,350	75,400	14,969	15,140
75,400	75,450	14,981	15,154
75,450	75,500	14,994	15,168
75,500	75,550	15,006	15,182
75,550	75,600	15,019	15,196
75,600	75,650	15,031	15,210
75,650	75,700	15,044	15,224
75,700	75,750	15,056	15,238
75,750	75,800	15,069	15,252
75,800	75,850	15,081	15,266
75,850	75,900	15,094	15,280
75,900	75,950	15,106	15,294
75,950	76,000	15,119	15,308

If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately
Your tax is—			
<b>76,000</b>			
76,000	76,050	15,131	15,322
76,050	76,100	15,144	15,336
76,100	76,150	15,156	15,350
76,150	76,200	15,169	15,364
76,200	76,250	15,181	15,378
76,250	76,300	15,194	15,392
76,300	76,350	15,206	15,406
76,350	76,400	15,219	15,420
76,400	76,450	15,231	15,434
76,450	76,500	15,244	15,448
76,500	76,550	15,256	15,462
76,550	76,600	15,269	15,476
76,600	76,650	15,281	15,490
76,650	76,700	15,294	15,504
76,700	76,750	15,306	15,518
76,750	76,800	15,319	15,532
76,800	76,850	15,331	15,546
76,850	76,900	15,344	15,560
76,900	76,950	15,356	15,574
76,950	77,000	15,369	15,588
<b>77,000</b>			
77,000	77,050	15,381	15,602
77,050	77,100	15,394	15,616
77,100	77,150	15,406	15,630
77,150	77,200	15,419	15,644
77,200	77,250	15,431	15,658
77,250	77,300	15,444	15,672
77,300	77,350	15,456	15,686
77,350	77,400	15,469	15,700
77,400	77,450	15,481	15,714
77,450	77,500	15,494	15,728
77,500	77,550	15,506	15,742
77,550	77,600	15,519	15,756
77,600	77,650	15,531	15,770
77,650	77,700	15,544	15,784
77,700	77,750	15,556	15,798
77,750	77,800	15,569	15,812
77,800	77,850	15,581	15,826
77,850	77,900	15,594	15,840
77,900	77,950	15,606	15,854
77,950	78,000	15,619	15,868
<b>78,000</b>			
78,000	78,050	15,631	15,882
78,050	78,100	15,644	15,896
78,100	78,150	15,656	15,910
78,150	78,200	15,669	15,924
78,200	78,250	15,681	15,938
78,250	78,300	15,694	15,952
78,300	78,350	15,706	15,966
78,350	78,400	15,719	15,980
78,400	78,450	15,731	15,994
78,450	78,500	15,744	16,008
78,500	78,550	15,756	16,022
78,550	78,600	15,769	16,036
78,600	78,650	15,781	16,050
78			

**2011 Tax Table—Continued**

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately		
<b>79,000</b>					
79,000	79,050	15,881	16,162		
79,050	79,100	15,894	16,176		
79,100	79,150	15,906	16,190		
79,150	79,200	15,919	16,204		
79,200	79,250	15,931	16,218		
79,250	79,300	15,944	16,232		
79,300	79,350	15,956	16,246		
79,350	79,400	15,969	16,260		
79,400	79,450	15,981	16,274		
79,450	79,500	15,994	16,288		
79,500	79,550	16,006	16,302		
79,550	79,600	16,019	16,316		
79,600	79,650	16,031	16,330		
79,650	79,700	16,044	16,344		
79,700	79,750	16,056	16,358		
79,750	79,800	16,069	16,372		
79,800	79,850	16,081	16,386		
79,850	79,900	16,094	16,400		
79,900	79,950	16,106	16,414		
79,950	80,000	16,119	16,428		
<b>80,000</b>					
80,000	80,050	16,131	16,442		
80,050	80,100	16,144	16,456		
80,100	80,150	16,156	16,470		
80,150	80,200	16,169	16,484		
80,200	80,250	16,181	16,498		
80,250	80,300	16,194	16,512		
80,300	80,350	16,206	16,526		
80,350	80,400	16,219	16,540		
80,400	80,450	16,231	16,554		
80,450	80,500	16,244	16,568		
80,500	80,550	16,256	16,582		
80,550	80,600	16,269	16,596		
80,600	80,650	16,281	16,610		
80,650	80,700	16,294	16,624		
80,700	80,750	16,306	16,638		
80,750	80,800	16,319	16,652		
80,800	80,850	16,331	16,666		
80,850	80,900	16,344	16,680		
80,900	80,950	16,356	16,694		
80,950	81,000	16,369	16,708		
<b>81,000</b>					
81,000	81,050	16,381	16,722		
81,050	81,100	16,394	16,736		
81,100	81,150	16,406	16,750		
81,150	81,200	16,419	16,764		
81,200	81,250	16,431	16,778		
81,250	81,300	16,444	16,792		
81,300	81,350	16,456	16,806		
81,350	81,400	16,469	16,820		
81,400	81,450	16,481	16,834		
81,450	81,500	16,494	16,848		
81,500	81,550	16,506	16,862		
81,550	81,600	16,519	16,876		
81,600	81,650	16,531	16,890		
81,650	81,700	16,544	16,904		
81,700	81,750	16,556	16,918		
81,750	81,800	16,569	16,932		
81,800	81,850	16,581	16,946		
81,850	81,900	16,594	16,960		
81,900	81,950	16,606	16,974		
81,950	82,000	16,619	16,988		

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately		
<b>82,000</b>					
82,000	82,050	16,631	17,002		
82,050	82,100	16,644	17,016		
82,100	82,150	16,656	17,030		
82,150	82,200	16,669	17,044		
82,200	82,250	16,681	17,058		
82,250	82,300	16,694	17,072		
82,300	82,350	16,706	17,086		
82,350	82,400	16,719	17,100		
82,400	82,450	16,731	17,114		
82,450	82,500	16,744	17,128		
82,500	82,550	16,756	17,142		
82,550	82,600	16,769	17,156		
82,600	82,650	16,781	17,170		
82,650	82,700	16,794	17,184		
82,700	82,750	16,806	17,198		
82,750	82,800	16,819	17,212		
82,800	82,850	16,831	17,226		
82,850	82,900	16,844	17,240		
82,900	82,950	16,856	17,254		
82,950	83,000	16,869	17,268		
<b>83,000</b>					
83,000	83,050	16,881	17,282		
83,050	83,100	16,894	17,296		
83,100	83,150	16,906	17,310		
83,150	83,200	16,919	17,324		
83,200	83,250	16,931	17,338		
83,250	83,300	16,944	17,352		
83,300	83,350	16,956	17,366		
83,350	83,400	16,969	17,380		
83,400	83,450	16,981	17,394		
83,450	83,500	16,994	17,408		
83,500	83,550	17,006	17,422		
83,550	83,600	17,019	17,436		
83,600	83,650	17,032	17,450		
83,650	83,700	17,044	17,464		
83,700	83,750	17,060	17,478		
83,750	83,800	17,074	17,492		
83,800	83,850	17,088	17,506		
83,850	83,900	17,102	17,520		
83,900	83,950	17,116	17,534		
83,950	84,000	17,130	17,548		
<b>84,000</b>					
84,000	84,050	17,144	17,562		
84,050	84,100	17,158	17,576		
84,100	84,150	17,172	17,590		
84,150	84,200	17,186	17,604		
84,200	84,250	17,200	17,618		
84,250	84,300	17,214	17,632		
84,300	84,350	17,228	17,646		
84,350	84,400	17,242	17,660		
84,400	84,450	17,256	17,674		
84,450	84,500	17,270	17,688		
84,500	84,550	17,284	17,702		
84,550	84,600	17,298	17,716		
84,600	84,650	17,312	17,730		
84,650	84,700	17,326	17,744		
84,700	84,750	17,340	17,758		
84,750	84,800	17,354	17,772		
84,800	84,850	17,368	17,786		
84,850	84,900	17,382	17,800		
84,900	84,950	17,396	17,814		
84,950	85,000	17,410	17,828		

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately		
<b>85,000</b>					
85,000	85,050	17,424	17,842		
85,050	85,100	17,438	17,856		
85,100	85,150	17,452	17,870		
85,150	85,200	17,466	17,884		
85,200	85,250	17,480	17,898		
85,250	85,300	17,494	17,912		
85,300	85,350	17,508	17,926		
85,350	85,400	17,522	17,940		
85,400	85,450	17,536	17,954		
85,450	85,500	17,550	17,968		
85,500	85,550	17,564	17,982		
85,550	85,600	17,578	17,996		
85,600	85,650	17,592	18,010		
85,650	85,700	17,606	18,024		
85,700	85,750	17,620	18,038		
85,750	85,800	17,634	18,052		
85,800	85,850	17,648	18,066		
85,850	85,900	17,662	18,080		
85,900	85,950	17,676	18,094		
85,950	86,000	17,690	18,108		
<b>86,000</b>					
86,000	86,050	17,704	18,122		
86,050	86,100	17,718	18,136		
86,100	86,150	17,732	18,150		
86,150	86,200	17,746	18,164		
86,200	86,250	17,760	18,178		
86,250	86,300	17,774	18,192		
86,300	86,350	17,788	18,206		
86,350	86,400	17,802	18,220		
86,400	86,450	17,816	18,234		
86,450	86,500	17,830	18,248		
86,500	86,550	17,844	18,262		
86,550	86,600	17,858	18,276		
86,600	86,650	17,872	18,290		
86,650	86,700	17,886	18,304		
86,700	86,750	17,900	18,318		
86,750	86,800	17,914	18,332		
86,800	86,850	17,928	18,346		
86,850	86,900	17,942	18,360		
86,900	86,950	17,956	18,374		
86,950	87,000	17,970	18,388		
<b>87,000</b>					
87,000	87,050	17,984	18,402		
87,050	87,100	17,998	18,416		
87,100	87,150	18,012	18,430		
87,150	87,200	18,026	18,444		
87,200	87,250	18,040	18,458		
87,250	87,300	18,054	18,472		
87,300	87,350	18,068	18,486		
87,350	87,400	18,082	18,500		
87,400	87,450	18,096	18,514		
87,450	87,500	18,110	18,528		
87,500	87,550	18,124	18,542		
87,550	87,600	18,138	18,556		
87,600	87,650	18,152	18,570		
87,650	87,700	18,166	18,584		
87,700	87,750	18,180	18,598		
87,750	87,800	18,194	18,612		
87,800	87,850	18,208	18,626		
87,850	87,900	18,222	18,640		
87,900	87,950	18,236	18,654		
87,950	88,000	18,250	18,668		

If Form 1040NR-EZ, line 14, is—		And you are—		Your tax is—	
At least	But less than	Single	Married filing separately		
<b>88,000</b>					
88,000	88,050	18,264	18,682		
88,050	88,100	18,278	18,696		
88,100	88,150	18,292	18,710		
88,150	88,200	18,306	18,724		
88,200	88,250	18,320	18,738		
88,250	88,300	18,334	18,752		
88,300	88,350	18,348	18,766		
88,350	88,400	18,362	18,780		
88,400	88,450	18,376	18,794		
88,450	88,500	18,390	18,808		
88,500	88,550	18,404	18,822		
88,550	88,600	18,418	18,836		
88,600	88,650	18,432	18,850		
88,650	88,700	18,446	18,864</		



If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
		Your tax is—				Your tax is—				Your tax is—					
<b>91,000</b>				<b>94,000</b>				<b>97,000</b>				<b>99,000</b>			
91,000	91,050	19,104	19,522	94,000	94,050	19,944	20,362	97,000	97,050	20,784	21,202	99,000	99,050	21,344	21,762
91,050	91,100	19,118	19,536	94,050	94,100	19,958	20,376	97,050	97,100	20,798	21,216	99,050	99,100	21,358	21,776
91,100	91,150	19,132	19,550	94,100	94,150	19,972	20,390	97,100	97,150	20,812	21,230	99,100	99,150	21,372	21,790
91,150	91,200	19,146	19,564	94,150	94,200	19,986	20,404	97,150	97,200	20,826	21,244	99,150	99,200	21,386	21,804
91,200	91,250	19,160	19,578	94,200	94,250	20,000	20,418	97,200	97,250	20,840	21,258	99,200	99,250	21,400	21,818
91,250	91,300	19,174	19,592	94,250	94,300	20,014	20,432	97,250	97,300	20,854	21,272	99,250	99,300	21,414	21,832
91,300	91,350	19,188	19,606	94,300	94,350	20,028	20,446	97,300	97,350	20,868	21,286	99,300	99,350	21,428	21,846
91,350	91,400	19,202	19,620	94,350	94,400	20,042	20,460	97,350	97,400	20,882	21,300	99,350	99,400	21,442	21,860
91,400	91,450	19,216	19,634	94,400	94,450	20,056	20,474	97,400	97,450	20,896	21,314	99,400	99,450	21,456	21,874
91,450	91,500	19,230	19,648	94,450	94,500	20,070	20,488	97,450	97,500	20,910	21,328	99,450	99,500	21,470	21,888
91,500	91,550	19,244	19,662	94,500	94,550	20,084	20,502	97,500	97,550	20,924	21,342	99,500	99,550	21,484	21,902
91,550	91,600	19,258	19,676	94,550	94,600	20,098	20,516	97,550	97,600	20,938	21,356	99,550	99,600	21,498	21,916
91,600	91,650	19,272	19,690	94,600	94,650	20,112	20,530	97,600	97,650	20,952	21,370	99,600	99,650	21,512	21,930
91,650	91,700	19,286	19,704	94,650	94,700	20,126	20,544	97,650	97,700	20,966	21,384	99,650	99,700	21,526	21,944
91,700	91,750	19,300	19,718	94,700	94,750	20,140	20,558	97,700	97,750	20,980	21,398	99,700	99,750	21,540	21,958
91,750	91,800	19,314	19,732	94,750	94,800	20,154	20,572	97,750	97,800	20,994	21,412	99,750	99,800	21,554	21,972
91,800	91,850	19,328	19,746	94,800	94,850	20,168	20,586	97,800	97,850	21,008	21,426	99,800	99,850	21,568	21,986
91,850	91,900	19,342	19,760	94,850	94,900	20,182	20,600	97,850	97,900	21,022	21,440	99,850	99,900	21,582	22,000
91,900	91,950	19,356	19,774	94,900	94,950	20,196	20,614	97,900	97,950	21,036	21,454	99,900	99,950	21,596	22,014
91,950	92,000	19,370	19,788	94,950	95,000	20,210	20,628	97,950	98,000	21,050	21,468	99,950	100,000	21,610	22,028
<b>92,000</b>				<b>95,000</b>				<b>98,000</b>				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p><b>\$100,000 or over — use Form 1040NR</b></p> </div>			
92,000	92,050	19,384	19,802	95,000	95,050	20,224	20,642	98,000	98,050	21,064	21,482				
92,050	92,100	19,398	19,816	95,050	95,100	20,238	20,656	98,050	98,100	21,078	21,496				
92,100	92,150	19,412	19,830	95,100	95,150	20,252	20,670	98,100	98,150	21,092	21,510				
92,150	92,200	19,426	19,844	95,150	95,200	20,266	20,684	98,150	98,200	21,106	21,524				
92,200	92,250	19,440	19,858	95,200	95,250	20,280	20,698	98,200	98,250	21,120	21,538				
92,250	92,300	19,454	19,872	95,250	95,300	20,294	20,712	98,250	98,300	21,134	21,552				
92,300	92,350	19,468	19,886	95,300	95,350	20,308	20,726	98,300	98,350	21,148	21,566				
92,350	92,400	19,482	19,900	95,350	95,400	20,322	20,740	98,350	98,400	21,162	21,580				
92,400	92,450	19,496	19,914	95,400	95,450	20,336	20,754	98,400	98,450	21,176	21,594				
92,450	92,500	19,510	19,928	95,450	95,500	20,350	20,768	98,450	98,500	21,190	21,608				
92,500	92,550	19,524	19,942	95,500	95,550	20,364	20,782	98,500	98,550	21,204	21,622				
92,550	92,600	19,538	19,956	95,550	95,600	20,378	20,796	98,550	98,600	21,218	21,636				
92,600	92,650	19,552	19,970	95,600	95,650	20,392	20,810	98,600	98,650	21,232	21,650				
92,650	92,700	19,566	19,984	95,650	95,700	20,406	20,824	98,650	98,700	21,246	21,664				
92,700	92,750	19,580	19,998	95,700	95,750	20,420	20,838	98,700	98,750	21,260	21,678				
92,750	92,800	19,594	20,012	95,750	95,800	20,434	20,852	98,750	98,800	21,274	21,692				
92,800	92,850	19,608	20,026	95,800	95,850	20,448	20,866	98,800	98,850	21,288	21,706				
92,850	92,900	19,622	20,040	95,850	95,900	20,462	20,880	98,850	98,900	21,302	21,720				
92,900	92,950	19,636	20,054	95,900	95,950	20,476	20,894	98,900	98,950	21,316	21,734				
92,950	93,000	19,650	20,068	95,950	96,000	20,490	20,908	98,950	99,000	21,330	21,748				
<b>93,000</b>				<b>96,000</b>											
93,000	93,050	19,664	20,082	96,000	96,050	20,504	20,922								
93,050	93,100	19,678	20,096	96,050	96,100	20,518	20,936								
93,100	93,150	19,692	20,110	96,100	96,150	20,532	20,950								
93,150	93,200	19,706	20,124	96,150	96,200	20,546	20,964								
93,200	93,250	19,720	20,138	96,200	96,250	20,560	20,978								
93,250	93,300	19,734	20,152	96,250	96,300	20,574	20,992								
93,300	93,350	19,748	20,166	96,300	96,350	20,588	21,006								
93,350	93,400	19,762	20,180	96,350	96,400	20,602	21,020								
93,400	93,450	19,776	20,194	96,400	96,450	20,616	21,034								
93,450	93,500	19,790	20,208	96,450	96,500	20,630	21,048								
93,500	93,550	19,804	20,222	96,500	96,550	20,644	21,062								
93,550	93,600	19,818	20,236	96,550	96,600	20,658	21,076								
93,600	93,650	19,832	20,250	96,600	96,650	20,672	21,090								
93,650	93,700	19,846	20,264	96,650	96,700	20,686	21,104								
93,700	93,750	19,860	20,278	96,700	96,750	20,700	21,118								
93,750	93,800	19,874	20,292	96,750	96,800	20,714	21,132								
93,800	93,850	19,888	20,306	96,800	96,850	20,728	21,146								
93,850	93,900	19,902	20,320	96,850	96,900	20,742	21,160								
93,900	93,950	19,916	20,334	96,900	96,950	20,756	21,174								
93,950	94,000	19,930	20,348	96,950	97,000	20,770	21,188								