



Instructions for Form 1040NR-EZ

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

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

Can I Use Form 1040NR-EZ?

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

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

Future developments. For the latest information about developments related to Form 1040NR-EZ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040nrez.

Due date of return. File Form 1040NR-EZ by April 15, 2013.

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.



If you have to file one or more of the forms listed earlier, you may not be able to file Form 1040NR-EZ. For more information, and to see if you must file one of these forms, see 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. 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 2012. (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 2012. 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. 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 2012 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 2012. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2012, and
2. 183 days during the period 2012, 2011, and 2010, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2012		1.000	
2011		.333	
2010		.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 2012,
- Establish that during 2012 you had a tax home in a foreign country, and
- Establish that during 2012 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 2012. 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 2012 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 \$3,800; and
- b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or

2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa, and you have no income (such as wages, salaries, tips, etc., or scholarship or fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2013.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 17, 2013.

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

Mail Form 1040NR-EZ to:

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

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

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

Private Delivery Services

You can use certain private delivery services 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.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box. The private delivery service can tell you how to get written proof of the mailing date.



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any items to an I.R.S. P.O. box address.

Election To Be Taxed as a Resident Alien

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

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

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

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2012. 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. Mail your return and statement to the following address.

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

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

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

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

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

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

Internal Revenue Service
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U.S.A.

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

Income Subject to Tax for Dual-Status Year

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

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is 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, 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, 2012, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2012. 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 2012, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2012.

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 2012.
3. You lived apart from your spouse for the last 6 months of 2012. 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 2012. 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 2012, 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 2012.

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 \$1,800 in 2012. 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 2012 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 2012, 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 2012, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2012 estimated state or local income tax, the amount applied is treated as received in 2012.



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 2011 and you claimed the standard deduction on your 2011 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 2012 are as follows:

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

The Form 1042-S you received from ABC University for 2012 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 2012 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 (\$3,800 for 2012), 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

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 2012 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. _____

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 taxes you paid or that were withheld from your salary in 2012. If, during 2012, 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 \$3,800 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—2012 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2012. Include any overpayment that you applied to your 2012 estimated tax from:

- Your 2011 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 2012 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 2012.

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 2013 under Reminders, later.

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other

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) (202020186) 1234

1234
15-00000000

ROUTING number (line 23b)
ACCOUNT number (line 23d)

Do not include the check number

CAUTION

SAMPLE

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

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.



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 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 2012). 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 2012 return during 2013 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2013. If you designate your deposit to be for 2012, 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 2012.



You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2012) to a traditional IRA or Roth IRA for 2012. The limit for 2013 increases to \$5,500 (\$6,500 if age 50 or older at the end of 2013). 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.

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 2012 return after December 31, 2013.



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 2013 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2013 estimated tax.



This election to apply part or all of the amount overpaid to your 2013 estimated tax cannot be changed later.

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2013. (See When To File, earlier). You do not have to pay if line 25 is under \$1.

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

You can pay online, by phone, or by credit or debit card. Do not include any estimated tax payment for 2013 in this payment. Instead, make the estimated tax payment separately.

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

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay.

Pay By Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call EFTPS Customer Service at 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

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

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

WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay By Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2012 Form 1040NR-EZ" and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX^{xx/100}").



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 2013. See Income Tax Withholding and Estimated Tax Payments for 2013 under Reminders, later.

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

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if 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 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 15, 2013, and you pay after April 15, 2013, you will be charged interest on the tax not paid by April 15, 2013.

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 2012 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2011 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 2011 return and you were a U.S. citizen or resident for all of 2011.
2. Line 21 on your 2012 return is at least 100% of the tax shown on your 2011 return. (But see Caution below.) Your estimated tax payments for 2012 must have been made on time and for the required amount.



If your 2011 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2012), item (2) applies only if line 21 on your 2012 tax return is at least 110% of the tax shown on your 2011 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2011 return" is the amount on your 2011 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 2012 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 2013 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.
- Other reasons approved by the IRS, which you explain in writing to:

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

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

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 2011 on an F-1 visa as an academic student. During 2012, 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, 2012."

Item G

Enter the dates you entered and left the United States during 2012 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. 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 2011, 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

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
(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5			\$40,000

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 2011 and plans to continue teaching through May 2013. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2013 and resume her Italian residence. For calendar year 2012, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2012 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 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.

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



Go to 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 and the phone numbers listed earlier.

Income Tax Withholding and Estimated Tax Payments for 2013

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 2013 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 2013 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2013 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 2013 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

How Do You Get a Copy of Your Tax Return?

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 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.

How Do You amend Your Tax Return?

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed Form 1040, 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 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 2009 return in 2013, 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 $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at 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, making a false statement, or identity theft. 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit IRS.gov 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. Do not send questions with your return. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Research Your Tax Questions Online

You can find answers to many of your tax questions online. Go to 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 thousands of 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.

The VITA Program generally offers free tax help to people who make \$50,000 or less and need assistance in preparing their own tax return. The TCE Program offers free tax help for all with priority assistance to people who are 60 years of age and older, specializing in questions about pensions and retirement issues unique to seniors.

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 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/taxes/aarp_taxaide/ or call 1-888-227-7669.

Everyday Tax Solutions

Taxpayer Assistance in the United States

In the United States you can get face-to-face help solving tax problems most business days in IRS Taxpayer Assistance Centers (TAC). To find the number to call your local TAC, go to www.irs.gov/uac/Contact-Your-Local-IRS-Office-1 or look in the phone book under “United States Government, Internal Revenue Service.”



If you wish to write instead of call, please address your letter to:

Internal Revenue Service
International Section
Philadelphia, PA 19255-0725
U.S.A.

Make sure you include your identifying number (defined in *Identifying Number*, earlier) when you write.

Taxpayer Assistance Outside the United States



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

(English-speaking only). This number is not toll free.

Outside the United States, we will answer your tax questions and help with account problems at any of our overseas offices. You can phone or visit—just be sure to have last year's tax return, your wage and income statements, and your other tax records with you. If you wish to write instead of call, please contact the office to obtain the mailing address.

The offices are located in the following countries.

- Beijing, People's Republic of China

U.S. Embassy
No. 55 An Jia Lou Road
Beijing 100600
People's Republic of China
Tel. {86} (10) 8531-3983
Fax {86} (10) 8531-4287

- Frankfurt, Germany

U.S. Consulate Frankfurt
Giessener Str. 30
60435 Frankfurt am Main
Germany
Tel. {49} (69) 7535-3834
Fax {49} (69) 7535-3803

- London, England

U.S. Embassy
24/31 Grosvenor Square
London W1A 1AE
United Kingdom
Tel. {44} (20) 7894-0476
Fax {44} (20) 7495-4224

- Paris, France

U.S. Embassy
2 Avenue Gabriel
75382 Paris Cedex 08
France
Tel. {33} (1) 4312-2555
Fax {33} (1) 4312-2303

IRS Videos

The IRS Video portal at www.irsvideos.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.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- You can send your order to:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613
U.S.A.

- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help for People With Disabilities

The TTY/TDD number for telephone help is 1-800-829-4059. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. 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 Publication 17 (SP), El Impuesto Federal sobre los Ingresos, and www.irs.gov/espanol.

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

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

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



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 2012, 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
U.S.A.

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.



You may be able to deduct this gift on your 2013 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 7:00 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. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.



If you want to check the status of your 2012 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. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059.

Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay. 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 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.

- 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)."



To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.



Order tax forms and publications by phone. 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. People who are deaf,

hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059.

National Taxpayer Advocate help-line. 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

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613
U.S.A.



DVD.

Buy IRS Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at 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 2013 and the final release will ship early March 2013.

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. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "More Information." Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:M:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File*, earlier.

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

Estimates of taxpayer burden. The table below shows burden estimates as of November 2012 for taxpayers filing a 2012 Form 1040NR-EZ tax return. Time spent and out-of-pocket costs are presented separately.

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)
1040NR-EZ	5	\$40

* Detail may not add to total due to rounding. Dollars rounded to the nearest \$10.

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 by taxpayer. The estimated average time burden for all taxpayers filing a Form 1040NR-EZ is 5 hours, with an average cost of \$40 per return.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and

photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of

professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can

contact us at either one of the addresses shown under *We Welcome Comments on Forms* on page 19.

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 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. 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.

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 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 or 1-888-912-1227 (toll-free).

2012 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 \$3,056. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,049	3,049
23,250	23,300	3,056	3,056
23,300	23,350	3,064	3,064
23,350	23,400	3,071	3,071

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

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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—	
3,000				6,000				9,000			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	919	919
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	926	926
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	934	934
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	941	941
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	949	949
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	956	956
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	964	964
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	971	971
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	979	979
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	986	986
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	994	994
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	1,001	1,001
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	1,009	1,009
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	1,016	1,016
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	1,024	1,024
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	1,031	1,031
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	1,039	1,039
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	1,046	1,046
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,054	1,054
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,061	1,061
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,069	1,069
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,076	1,076
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,084	1,084
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,091	1,091
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,099	1,099
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,106	1,106
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,114	1,114
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,121	1,121
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,129	1,129
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,136	1,136
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,144	1,144
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,151	1,151
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,159	1,159
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,166	1,166
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,174	1,174
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,181	1,181
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,189	1,189
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,196	1,196
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,204	1,204
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,211	1,211
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,219	1,219
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,226	1,226
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,234	1,234
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,241	1,241
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,249	1,249
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,256	1,256
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,264	1,264
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,271	1,271
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,279	1,279
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,286	1,286
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,294	1,294
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,301	1,301
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,309	1,309
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,316	1,316
5,700	5,750	573	573	8,700	8,750	874	874	11,700	11,750	1,324	1,324
5,750	5,800	578	578	8,750	8,800	881	881	11,750	11,800	1,331	1,331
5,800	5,850	583	583	8,800	8,850	889	889	11,800	11,850	1,339	1,339
5,850	5,900	588	588	8,850	8,900	896	896	11,850	11,900	1,346	1,346
5,900	5,950	593	593	8,900	8,950	904	904	11,900	11,950	1,354	1,354
5,950	6,000	598	598	8,950	9,000	911	911	11,950	12,000	1,361	1,361

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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—			
12,000				15,000				18,000			
12,000	12,050	1,369	1,369	15,000	15,050	1,819	1,819	18,000	18,050	2,269	2,269
12,050	12,100	1,376	1,376	15,050	15,100	1,826	1,826	18,050	18,100	2,276	2,276
12,100	12,150	1,384	1,384	15,100	15,150	1,834	1,834	18,100	18,150	2,284	2,284
12,150	12,200	1,391	1,391	15,150	15,200	1,841	1,841	18,150	18,200	2,291	2,291
12,200	12,250	1,399	1,399	15,200	15,250	1,849	1,849	18,200	18,250	2,299	2,299
12,250	12,300	1,406	1,406	15,250	15,300	1,856	1,856	18,250	18,300	2,306	2,306
12,300	12,350	1,414	1,414	15,300	15,350	1,864	1,864	18,300	18,350	2,314	2,314
12,350	12,400	1,421	1,421	15,350	15,400	1,871	1,871	18,350	18,400	2,321	2,321
12,400	12,450	1,429	1,429	15,400	15,450	1,879	1,879	18,400	18,450	2,329	2,329
12,450	12,500	1,436	1,436	15,450	15,500	1,886	1,886	18,450	18,500	2,336	2,336
12,500	12,550	1,444	1,444	15,500	15,550	1,894	1,894	18,500	18,550	2,344	2,344
12,550	12,600	1,451	1,451	15,550	15,600	1,901	1,901	18,550	18,600	2,351	2,351
12,600	12,650	1,459	1,459	15,600	15,650	1,909	1,909	18,600	18,650	2,359	2,359
12,650	12,700	1,466	1,466	15,650	15,700	1,916	1,916	18,650	18,700	2,366	2,366
12,700	12,750	1,474	1,474	15,700	15,750	1,924	1,924	18,700	18,750	2,374	2,374
12,750	12,800	1,481	1,481	15,750	15,800	1,931	1,931	18,750	18,800	2,381	2,381
12,800	12,850	1,489	1,489	15,800	15,850	1,939	1,939	18,800	18,850	2,389	2,389
12,850	12,900	1,496	1,496	15,850	15,900	1,946	1,946	18,850	18,900	2,396	2,396
12,900	12,950	1,504	1,504	15,900	15,950	1,954	1,954	18,900	18,950	2,404	2,404
12,950	13,000	1,511	1,511	15,950	16,000	1,961	1,961	18,950	19,000	2,411	2,411
13,000				16,000				19,000			
13,000	13,050	1,519	1,519	16,000	16,050	1,969	1,969	19,000	19,050	2,419	2,419
13,050	13,100	1,526	1,526	16,050	16,100	1,976	1,976	19,050	19,100	2,426	2,426
13,100	13,150	1,534	1,534	16,100	16,150	1,984	1,984	19,100	19,150	2,434	2,434
13,150	13,200	1,541	1,541	16,150	16,200	1,991	1,991	19,150	19,200	2,441	2,441
13,200	13,250	1,549	1,549	16,200	16,250	1,999	1,999	19,200	19,250	2,449	2,449
13,250	13,300	1,556	1,556	16,250	16,300	2,006	2,006	19,250	19,300	2,456	2,456
13,300	13,350	1,564	1,564	16,300	16,350	2,014	2,014	19,300	19,350	2,464	2,464
13,350	13,400	1,571	1,571	16,350	16,400	2,021	2,021	19,350	19,400	2,471	2,471
13,400	13,450	1,579	1,579	16,400	16,450	2,029	2,029	19,400	19,450	2,479	2,479
13,450	13,500	1,586	1,586	16,450	16,500	2,036	2,036	19,450	19,500	2,486	2,486
13,500	13,550	1,594	1,594	16,500	16,550	2,044	2,044	19,500	19,550	2,494	2,494
13,550	13,600	1,601	1,601	16,550	16,600	2,051	2,051	19,550	19,600	2,501	2,501
13,600	13,650	1,609	1,609	16,600	16,650	2,059	2,059	19,600	19,650	2,509	2,509
13,650	13,700	1,616	1,616	16,650	16,700	2,066	2,066	19,650	19,700	2,516	2,516
13,700	13,750	1,624	1,624	16,700	16,750	2,074	2,074	19,700	19,750	2,524	2,524
13,750	13,800	1,631	1,631	16,750	16,800	2,081	2,081	19,750	19,800	2,531	2,531
13,800	13,850	1,639	1,639	16,800	16,850	2,089	2,089	19,800	19,850	2,539	2,539
13,850	13,900	1,646	1,646	16,850	16,900	2,096	2,096	19,850	19,900	2,546	2,546
13,900	13,950	1,654	1,654	16,900	16,950	2,104	2,104	19,900	19,950	2,554	2,554
13,950	14,000	1,661	1,661	16,950	17,000	2,111	2,111	19,950	20,000	2,561	2,561
14,000				17,000				20,000			
14,000	14,050	1,669	1,669	17,000	17,050	2,119	2,119	20,000	20,050	2,569	2,569
14,050	14,100	1,676	1,676	17,050	17,100	2,126	2,126	20,050	20,100	2,576	2,576
14,100	14,150	1,684	1,684	17,100	17,150	2,134	2,134	20,100	20,150	2,584	2,584
14,150	14,200	1,691	1,691	17,150	17,200	2,141	2,141	20,150	20,200	2,591	2,591
14,200	14,250	1,699	1,699	17,200	17,250	2,149	2,149	20,200	20,250	2,599	2,599
14,250	14,300	1,706	1,706	17,250	17,300	2,156	2,156	20,250	20,300	2,606	2,606
14,300	14,350	1,714	1,714	17,300	17,350	2,164	2,164	20,300	20,350	2,614	2,614
14,350	14,400	1,721	1,721	17,350	17,400	2,171	2,171	20,350	20,400	2,621	2,621
14,400	14,450	1,729	1,729	17,400	17,450	2,179	2,179	20,400	20,450	2,629	2,629
14,450	14,500	1,736	1,736	17,450	17,500	2,186	2,186	20,450	20,500	2,636	2,636
14,500	14,550	1,744	1,744	17,500	17,550	2,194	2,194	20,500	20,550	2,644	2,644
14,550	14,600	1,751	1,751	17,550	17,600	2,201	2,201	20,550	20,600	2,651	2,651
14,600	14,650	1,759	1,759	17,600	17,650	2,209	2,209	20,600	20,650	2,659	2,659
14,650	14,700	1,766	1,766	17,650	17,700	2,216	2,216	20,650	20,700	2,666	2,666
14,700	14,750	1,774	1,774	17,700	17,750	2,224	2,224	20,700	20,750	2,674	2,674
14,750	14,800	1,781	1,781	17,750	17,800	2,231	2,231	20,750	20,800	2,681	2,681
14,800	14,850	1,789	1,789	17,800	17,850	2,239	2,239	20,800	20,850	2,689	2,689
14,850	14,900	1,796	1,796	17,850	17,900	2,246	2,246	20,850	20,900	2,696	2,696
14,900	14,950	1,804	1,804	17,900	17,950	2,254	2,254	20,900	20,950	2,704	2,704
14,950	15,000	1,811	1,811	17,950	18,000	2,261	2,261	20,950	21,000	2,711	2,711

(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—			
21,000				24,000				27,000			
21,000	21,050	2,719	2,719	24,000	24,050	3,169	3,169	27,000	27,050	3,619	3,619
21,050	21,100	2,726	2,726	24,050	24,100	3,176	3,176	27,050	27,100	3,626	3,626
21,100	21,150	2,734	2,734	24,100	24,150	3,184	3,184	27,100	27,150	3,634	3,634
21,150	21,200	2,741	2,741	24,150	24,200	3,191	3,191	27,150	27,200	3,641	3,641
21,200	21,250	2,749	2,749	24,200	24,250	3,199	3,199	27,200	27,250	3,649	3,649
21,250	21,300	2,756	2,756	24,250	24,300	3,206	3,206	27,250	27,300	3,656	3,656
21,300	21,350	2,764	2,764	24,300	24,350	3,214	3,214	27,300	27,350	3,664	3,664
21,350	21,400	2,771	2,771	24,350	24,400	3,221	3,221	27,350	27,400	3,671	3,671
21,400	21,450	2,779	2,779	24,400	24,450	3,229	3,229	27,400	27,450	3,679	3,679
21,450	21,500	2,786	2,786	24,450	24,500	3,236	3,236	27,450	27,500	3,686	3,686
21,500	21,550	2,794	2,794	24,500	24,550	3,244	3,244	27,500	27,550	3,694	3,694
21,550	21,600	2,801	2,801	24,550	24,600	3,251	3,251	27,550	27,600	3,701	3,701
21,600	21,650	2,809	2,809	24,600	24,650	3,259	3,259	27,600	27,650	3,709	3,709
21,650	21,700	2,816	2,816	24,650	24,700	3,266	3,266	27,650	27,700	3,716	3,716
21,700	21,750	2,824	2,824	24,700	24,750	3,274	3,274	27,700	27,750	3,724	3,724
21,750	21,800	2,831	2,831	24,750	24,800	3,281	3,281	27,750	27,800	3,731	3,731
21,800	21,850	2,839	2,839	24,800	24,850	3,289	3,289	27,800	27,850	3,739	3,739
21,850	21,900	2,846	2,846	24,850	24,900	3,296	3,296	27,850	27,900	3,746	3,746
21,900	21,950	2,854	2,854	24,900	24,950	3,304	3,304	27,900	27,950	3,754	3,754
21,950	22,000	2,861	2,861	24,950	25,000	3,311	3,311	27,950	28,000	3,761	3,761
22,000				25,000				28,000			
22,000	22,050	2,869	2,869	25,000	25,050	3,319	3,319	28,000	28,050	3,769	3,769
22,050	22,100	2,876	2,876	25,050	25,100	3,326	3,326	28,050	28,100	3,776	3,776
22,100	22,150	2,884	2,884	25,100	25,150	3,334	3,334	28,100	28,150	3,784	3,784
22,150	22,200	2,891	2,891	25,150	25,200	3,341	3,341	28,150	28,200	3,791	3,791
22,200	22,250	2,899	2,899	25,200	25,250	3,349	3,349	28,200	28,250	3,799	3,799
22,250	22,300	2,906	2,906	25,250	25,300	3,356	3,356	28,250	28,300	3,806	3,806
22,300	22,350	2,914	2,914	25,300	25,350	3,364	3,364	28,300	28,350	3,814	3,814
22,350	22,400	2,921	2,921	25,350	25,400	3,371	3,371	28,350	28,400	3,821	3,821
22,400	22,450	2,929	2,929	25,400	25,450	3,379	3,379	28,400	28,450	3,829	3,829
22,450	22,500	2,936	2,936	25,450	25,500	3,386	3,386	28,450	28,500	3,836	3,836
22,500	22,550	2,944	2,944	25,500	25,550	3,394	3,394	28,500	28,550	3,844	3,844
22,550	22,600	2,951	2,951	25,550	25,600	3,401	3,401	28,550	28,600	3,851	3,851
22,600	22,650	2,959	2,959	25,600	25,650	3,409	3,409	28,600	28,650	3,859	3,859
22,650	22,700	2,966	2,966	25,650	25,700	3,416	3,416	28,650	28,700	3,866	3,866
22,700	22,750	2,974	2,974	25,700	25,750	3,424	3,424	28,700	28,750	3,874	3,874
22,750	22,800	2,981	2,981	25,750	25,800	3,431	3,431	28,750	28,800	3,881	3,881
22,800	22,850	2,989	2,989	25,800	25,850	3,439	3,439	28,800	28,850	3,889	3,889
22,850	22,900	2,996	2,996	25,850	25,900	3,446	3,446	28,850	28,900	3,896	3,896
22,900	22,950	3,004	3,004	25,900	25,950	3,454	3,454	28,900	28,950	3,904	3,904
22,950	23,000	3,011	3,011	25,950	26,000	3,461	3,461	28,950	29,000	3,911	3,911
23,000				26,000				29,000			
23,000	23,050	3,019	3,019	26,000	26,050	3,469	3,469	29,000	29,050	3,919	3,919
23,050	23,100	3,026	3,026	26,050	26,100	3,476	3,476	29,050	29,100	3,926	3,926
23,100	23,150	3,034	3,034	26,100	26,150	3,484	3,484	29,100	29,150	3,934	3,934
23,150	23,200	3,041	3,041	26,150	26,200	3,491	3,491	29,150	29,200	3,941	3,941
23,200	23,250	3,049	3,049	26,200	26,250	3,499	3,499	29,200	29,250	3,949	3,949
23,250	23,300	3,056	3,056	26,250	26,300	3,506	3,506	29,250	29,300	3,956	3,956
23,300	23,350	3,064	3,064	26,300	26,350	3,514	3,514	29,300	29,350	3,964	3,964
23,350	23,400	3,071	3,071	26,350	26,400	3,521	3,521	29,350	29,400	3,971	3,971
23,400	23,450	3,079	3,079	26,400	26,450	3,529	3,529	29,400	29,450	3,979	3,979
23,450	23,500	3,086	3,086	26,450	26,500	3,536	3,536	29,450	29,500	3,986	3,986
23,500	23,550	3,094	3,094	26,500	26,550	3,544	3,544	29,500	29,550	3,994	3,994
23,550	23,600	3,101	3,101	26,550	26,600	3,551	3,551	29,550	29,600	4,001	4,001
23,600	23,650	3,109	3,109	26,600	26,650	3,559	3,559	29,600	29,650	4,009	4,009
23,650	23,700	3,116	3,116	26,650	26,700	3,566	3,566	29,650	29,700	4,016	4,016
23,700	23,750	3,124	3,124	26,700	26,750	3,574	3,574	29,700	29,750	4,024	4,024
23,750	23,800	3,131	3,131	26,750	26,800	3,581	3,581	29,750	29,800	4,031	4,031
23,800	23,850	3,139	3,139	26,800	26,850	3,589	3,589	29,800	29,850	4,039	4,039
23,850	23,900	3,146	3,146	26,850	26,900	3,596	3,596	29,850	29,900	4,046	4,046
23,900	23,950	3,154	3,154	26,900	26,950	3,604	3,604	29,900	29,950	4,054	4,054
23,950	24,000	3,161	3,161	26,950	27,000	3,611	3,611	29,950	30,000	4,061	4,061

(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—	
30,000				33,000				36,000			
30,000	30,050	4,069	4,069	33,000	33,050	4,519	4,519	36,000	36,050	5,036	5,036
30,050	30,100	4,076	4,076	33,050	33,100	4,526	4,526	36,050	36,100	5,049	5,049
30,100	30,150	4,084	4,084	33,100	33,150	4,534	4,534	36,100	36,150	5,061	5,061
30,150	30,200	4,091	4,091	33,150	33,200	4,541	4,541	36,150	36,200	5,074	5,074
30,200	30,250	4,099	4,099	33,200	33,250	4,549	4,549	36,200	36,250	5,086	5,086
30,250	30,300	4,106	4,106	33,250	33,300	4,556	4,556	36,250	36,300	5,099	5,099
30,300	30,350	4,114	4,114	33,300	33,350	4,564	4,564	36,300	36,350	5,111	5,111
30,350	30,400	4,121	4,121	33,350	33,400	4,571	4,571	36,350	36,400	5,124	5,124
30,400	30,450	4,129	4,129	33,400	33,450	4,579	4,579	36,400	36,450	5,136	5,136
30,450	30,500	4,136	4,136	33,450	33,500	4,586	4,586	36,450	36,500	5,149	5,149
30,500	30,550	4,144	4,144	33,500	33,550	4,594	4,594	36,500	36,550	5,161	5,161
30,550	30,600	4,151	4,151	33,550	33,600	4,601	4,601	36,550	36,600	5,174	5,174
30,600	30,650	4,159	4,159	33,600	33,650	4,609	4,609	36,600	36,650	5,186	5,186
30,650	30,700	4,166	4,166	33,650	33,700	4,616	4,616	36,650	36,700	5,199	5,199
30,700	30,750	4,174	4,174	33,700	33,750	4,624	4,624	36,700	36,750	5,211	5,211
30,750	30,800	4,181	4,181	33,750	33,800	4,631	4,631	36,750	36,800	5,224	5,224
30,800	30,850	4,189	4,189	33,800	33,850	4,639	4,639	36,800	36,850	5,236	5,236
30,850	30,900	4,196	4,196	33,850	33,900	4,646	4,646	36,850	36,900	5,249	5,249
30,900	30,950	4,204	4,204	33,900	33,950	4,654	4,654	36,900	36,950	5,261	5,261
30,950	31,000	4,211	4,211	33,950	34,000	4,661	4,661	36,950	37,000	5,274	5,274
31,000				34,000				37,000			
31,000	31,050	4,219	4,219	34,000	34,050	4,669	4,669	37,000	37,050	5,286	5,286
31,050	31,100	4,226	4,226	34,050	34,100	4,676	4,676	37,050	37,100	5,299	5,299
31,100	31,150	4,234	4,234	34,100	34,150	4,684	4,684	37,100	37,150	5,311	5,311
31,150	31,200	4,241	4,241	34,150	34,200	4,691	4,691	37,150	37,200	5,324	5,324
31,200	31,250	4,249	4,249	34,200	34,250	4,699	4,699	37,200	37,250	5,336	5,336
31,250	31,300	4,256	4,256	34,250	34,300	4,706	4,706	37,250	37,300	5,349	5,349
31,300	31,350	4,264	4,264	34,300	34,350	4,714	4,714	37,300	37,350	5,361	5,361
31,350	31,400	4,271	4,271	34,350	34,400	4,721	4,721	37,350	37,400	5,374	5,374
31,400	31,450	4,279	4,279	34,400	34,450	4,729	4,729	37,400	37,450	5,386	5,386
31,450	31,500	4,286	4,286	34,450	34,500	4,736	4,736	37,450	37,500	5,399	5,399
31,500	31,550	4,294	4,294	34,500	34,550	4,744	4,744	37,500	37,550	5,411	5,411
31,550	31,600	4,301	4,301	34,550	34,600	4,751	4,751	37,550	37,600	5,424	5,424
31,600	31,650	4,309	4,309	34,600	34,650	4,759	4,759	37,600	37,650	5,436	5,436
31,650	31,700	4,316	4,316	34,650	34,700	4,766	4,766	37,650	37,700	5,449	5,449
31,700	31,750	4,324	4,324	34,700	34,750	4,774	4,774	37,700	37,750	5,461	5,461
31,750	31,800	4,331	4,331	34,750	34,800	4,781	4,781	37,750	37,800	5,474	5,474
31,800	31,850	4,339	4,339	34,800	34,850	4,789	4,789	37,800	37,850	5,486	5,486
31,850	31,900	4,346	4,346	34,850	34,900	4,796	4,796	37,850	37,900	5,499	5,499
31,900	31,950	4,354	4,354	34,900	34,950	4,804	4,804	37,900	37,950	5,511	5,511
31,950	32,000	4,361	4,361	34,950	35,000	4,811	4,811	37,950	38,000	5,524	5,524
32,000				35,000				38,000			
32,000	32,050	4,369	4,369	35,000	35,050	4,819	4,819	38,000	38,050	5,536	5,536
32,050	32,100	4,376	4,376	35,050	35,100	4,826	4,826	38,050	38,100	5,549	5,549
32,100	32,150	4,384	4,384	35,100	35,150	4,834	4,834	38,100	38,150	5,561	5,561
32,150	32,200	4,391	4,391	35,150	35,200	4,841	4,841	38,150	38,200	5,574	5,574
32,200	32,250	4,399	4,399	35,200	35,250	4,849	4,849	38,200	38,250	5,586	5,586
32,250	32,300	4,406	4,406	35,250	35,300	4,856	4,856	38,250	38,300	5,599	5,599
32,300	32,350	4,414	4,414	35,300	35,350	4,864	4,864	38,300	38,350	5,611	5,611
32,350	32,400	4,421	4,421	35,350	35,400	4,874	4,874	38,350	38,400	5,624	5,624
32,400	32,450	4,429	4,429	35,400	35,450	4,886	4,886	38,400	38,450	5,636	5,636
32,450	32,500	4,436	4,436	35,450	35,500	4,899	4,899	38,450	38,500	5,649	5,649
32,500	32,550	4,444	4,444	35,500	35,550	4,911	4,911	38,500	38,550	5,661	5,661
32,550	32,600	4,451	4,451	35,550	35,600	4,924	4,924	38,550	38,600	5,674	5,674
32,600	32,650	4,459	4,459	35,600	35,650	4,936	4,936	38,600	38,650	5,686	5,686
32,650	32,700	4,466	4,466	35,650	35,700	4,949	4,949	38,650	38,700	5,699	5,699
32,700	32,750	4,474	4,474	35,700	35,750	4,961	4,961	38,700	38,750	5,711	5,711
32,750	32,800	4,481	4,481	35,750	35,800	4,974	4,974	38,750	38,800	5,724	5,724
32,800	32,850	4,489	4,489	35,800	35,850	4,986	4,986	38,800	38,850	5,736	5,736
32,850	32,900	4,496	4,496	35,850	35,900	4,999	4,999	38,850	38,900	5,749	5,749
32,900	32,950	4,504	4,504	35,900	35,950	5,011	5,011	38,900	38,950	5,761	5,761
32,950	33,000	4,511	4,511	35,950	36,000	5,024	5,024	38,950	39,000	5,774	5,774

(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—	
39,000				42,000				45,000			
39,000	39,050	5,786	5,786	42,000	42,050	6,536	6,536	45,000	45,050	7,286	7,286
39,050	39,100	5,799	5,799	42,050	42,100	6,549	6,549	45,050	45,100	7,299	7,299
39,100	39,150	5,811	5,811	42,100	42,150	6,561	6,561	45,100	45,150	7,311	7,311
39,150	39,200	5,824	5,824	42,150	42,200	6,574	6,574	45,150	45,200	7,324	7,324
39,200	39,250	5,836	5,836	42,200	42,250	6,586	6,586	45,200	45,250	7,336	7,336
39,250	39,300	5,849	5,849	42,250	42,300	6,599	6,599	45,250	45,300	7,349	7,349
39,300	39,350	5,861	5,861	42,300	42,350	6,611	6,611	45,300	45,350	7,361	7,361
39,350	39,400	5,874	5,874	42,350	42,400	6,624	6,624	45,350	45,400	7,374	7,374
39,400	39,450	5,886	5,886	42,400	42,450	6,636	6,636	45,400	45,450	7,386	7,386
39,450	39,500	5,899	5,899	42,450	42,500	6,649	6,649	45,450	45,500	7,399	7,399
39,500	39,550	5,911	5,911	42,500	42,550	6,661	6,661	45,500	45,550	7,411	7,411
39,550	39,600	5,924	5,924	42,550	42,600	6,674	6,674	45,550	45,600	7,424	7,424
39,600	39,650	5,936	5,936	42,600	42,650	6,686	6,686	45,600	45,650	7,436	7,436
39,650	39,700	5,949	5,949	42,650	42,700	6,699	6,699	45,650	45,700	7,449	7,449
39,700	39,750	5,961	5,961	42,700	42,750	6,711	6,711	45,700	45,750	7,461	7,461
39,750	39,800	5,974	5,974	42,750	42,800	6,724	6,724	45,750	45,800	7,474	7,474
39,800	39,850	5,986	5,986	42,800	42,850	6,736	6,736	45,800	45,850	7,486	7,486
39,850	39,900	5,999	5,999	42,850	42,900	6,749	6,749	45,850	45,900	7,499	7,499
39,900	39,950	6,011	6,011	42,900	42,950	6,761	6,761	45,900	45,950	7,511	7,511
39,950	40,000	6,024	6,024	42,950	43,000	6,774	6,774	45,950	46,000	7,524	7,524
40,000				43,000				46,000			
40,000	40,050	6,036	6,036	43,000	43,050	6,786	6,786	46,000	46,050	7,536	7,536
40,050	40,100	6,049	6,049	43,050	43,100	6,799	6,799	46,050	46,100	7,549	7,549
40,100	40,150	6,061	6,061	43,100	43,150	6,811	6,811	46,100	46,150	7,561	7,561
40,150	40,200	6,074	6,074	43,150	43,200	6,824	6,824	46,150	46,200	7,574	7,574
40,200	40,250	6,086	6,086	43,200	43,250	6,836	6,836	46,200	46,250	7,586	7,586
40,250	40,300	6,099	6,099	43,250	43,300	6,849	6,849	46,250	46,300	7,599	7,599
40,300	40,350	6,111	6,111	43,300	43,350	6,861	6,861	46,300	46,350	7,611	7,611
40,350	40,400	6,124	6,124	43,350	43,400	6,874	6,874	46,350	46,400	7,624	7,624
40,400	40,450	6,136	6,136	43,400	43,450	6,886	6,886	46,400	46,450	7,636	7,636
40,450	40,500	6,149	6,149	43,450	43,500	6,899	6,899	46,450	46,500	7,649	7,649
40,500	40,550	6,161	6,161	43,500	43,550	6,911	6,911	46,500	46,550	7,661	7,661
40,550	40,600	6,174	6,174	43,550	43,600	6,924	6,924	46,550	46,600	7,674	7,674
40,600	40,650	6,186	6,186	43,600	43,650	6,936	6,936	46,600	46,650	7,686	7,686
40,650	40,700	6,199	6,199	43,650	43,700	6,949	6,949	46,650	46,700	7,699	7,699
40,700	40,750	6,211	6,211	43,700	43,750	6,961	6,961	46,700	46,750	7,711	7,711
40,750	40,800	6,224	6,224	43,750	43,800	6,974	6,974	46,750	46,800	7,724	7,724
40,800	40,850	6,236	6,236	43,800	43,850	6,986	6,986	46,800	46,850	7,736	7,736
40,850	40,900	6,249	6,249	43,850	43,900	6,999	6,999	46,850	46,900	7,749	7,749
40,900	40,950	6,261	6,261	43,900	43,950	7,011	7,011	46,900	46,950	7,761	7,761
40,950	41,000	6,274	6,274	43,950	44,000	7,024	7,024	46,950	47,000	7,774	7,774
41,000				44,000				47,000			
41,000	41,050	6,286	6,286	44,000	44,050	7,036	7,036	47,000	47,050	7,786	7,786
41,050	41,100	6,299	6,299	44,050	44,100	7,049	7,049	47,050	47,100	7,799	7,799
41,100	41,150	6,311	6,311	44,100	44,150	7,061	7,061	47,100	47,150	7,811	7,811
41,150	41,200	6,324	6,324	44,150	44,200	7,074	7,074	47,150	47,200	7,824	7,824
41,200	41,250	6,336	6,336	44,200	44,250	7,086	7,086	47,200	47,250	7,836	7,836
41,250	41,300	6,349	6,349	44,250	44,300	7,099	7,099	47,250	47,300	7,849	7,849
41,300	41,350	6,361	6,361	44,300	44,350	7,111	7,111	47,300	47,350	7,861	7,861
41,350	41,400	6,374	6,374	44,350	44,400	7,124	7,124	47,350	47,400	7,874	7,874
41,400	41,450	6,386	6,386	44,400	44,450	7,136	7,136	47,400	47,450	7,886	7,886
41,450	41,500	6,399	6,399	44,450	44,500	7,149	7,149	47,450	47,500	7,899	7,899
41,500	41,550	6,411	6,411	44,500	44,550	7,161	7,161	47,500	47,550	7,911	7,911
41,550	41,600	6,424	6,424	44,550	44,600	7,174	7,174	47,550	47,600	7,924	7,924
41,600	41,650	6,436	6,436	44,600	44,650	7,186	7,186	47,600	47,650	7,936	7,936
41,650	41,700	6,449	6,449	44,650	44,700	7,199	7,199	47,650	47,700	7,949	7,949
41,700	41,750	6,461	6,461	44,700	44,750	7,211	7,211	47,700	47,750	7,961	7,961
41,750	41,800	6,474	6,474	44,750	44,800	7,224	7,224	47,750	47,800	7,974	7,974
41,800	41,850	6,486	6,486	44,800	44,850	7,236	7,236	47,800	47,850	7,986	7,986
41,850	41,900	6,499	6,499	44,850	44,900	7,249	7,249	47,850	47,900	7,999	7,999
41,900	41,950	6,511	6,511	44,900	44,950	7,261	7,261	47,900	47,950	8,011	8,011
41,950	42,000	6,524	6,524	44,950	45,000	7,274	7,274	47,950	48,000	8,024	8,024

(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—	
48,000				51,000				54,000			
48,000	48,050	8,036	8,036	51,000	51,050	8,786	8,786	54,000	54,050	9,536	9,536
48,050	48,100	8,049	8,049	51,050	51,100	8,799	8,799	54,050	54,100	9,549	9,549
48,100	48,150	8,061	8,061	51,100	51,150	8,811	8,811	54,100	54,150	9,561	9,561
48,150	48,200	8,074	8,074	51,150	51,200	8,824	8,824	54,150	54,200	9,574	9,574
48,200	48,250	8,086	8,086	51,200	51,250	8,836	8,836	54,200	54,250	9,586	9,586
48,250	48,300	8,099	8,099	51,250	51,300	8,849	8,849	54,250	54,300	9,599	9,599
48,300	48,350	8,111	8,111	51,300	51,350	8,861	8,861	54,300	54,350	9,611	9,611
48,350	48,400	8,124	8,124	51,350	51,400	8,874	8,874	54,350	54,400	9,624	9,624
48,400	48,450	8,136	8,136	51,400	51,450	8,886	8,886	54,400	54,450	9,636	9,636
48,450	48,500	8,149	8,149	51,450	51,500	8,899	8,899	54,450	54,500	9,649	9,649
48,500	48,550	8,161	8,161	51,500	51,550	8,911	8,911	54,500	54,550	9,661	9,661
48,550	48,600	8,174	8,174	51,550	51,600	8,924	8,924	54,550	54,600	9,674	9,674
48,600	48,650	8,186	8,186	51,600	51,650	8,936	8,936	54,600	54,650	9,686	9,686
48,650	48,700	8,199	8,199	51,650	51,700	8,949	8,949	54,650	54,700	9,699	9,699
48,700	48,750	8,211	8,211	51,700	51,750	8,961	8,961	54,700	54,750	9,711	9,711
48,750	48,800	8,224	8,224	51,750	51,800	8,974	8,974	54,750	54,800	9,724	9,724
48,800	48,850	8,236	8,236	51,800	51,850	8,986	8,986	54,800	54,850	9,736	9,736
48,850	48,900	8,249	8,249	51,850	51,900	8,999	8,999	54,850	54,900	9,749	9,749
48,900	48,950	8,261	8,261	51,900	51,950	9,011	9,011	54,900	54,950	9,761	9,761
48,950	49,000	8,274	8,274	51,950	52,000	9,024	9,024	54,950	55,000	9,774	9,774
49,000				52,000				55,000			
49,000	49,050	8,286	8,286	52,000	52,050	9,036	9,036	55,000	55,050	9,786	9,786
49,050	49,100	8,299	8,299	52,050	52,100	9,049	9,049	55,050	55,100	9,799	9,799
49,100	49,150	8,311	8,311	52,100	52,150	9,061	9,061	55,100	55,150	9,811	9,811
49,150	49,200	8,324	8,324	52,150	52,200	9,074	9,074	55,150	55,200	9,824	9,824
49,200	49,250	8,336	8,336	52,200	52,250	9,086	9,086	55,200	55,250	9,836	9,836
49,250	49,300	8,349	8,349	52,250	52,300	9,099	9,099	55,250	55,300	9,849	9,849
49,300	49,350	8,361	8,361	52,300	52,350	9,111	9,111	55,300	55,350	9,861	9,861
49,350	49,400	8,374	8,374	52,350	52,400	9,124	9,124	55,350	55,400	9,874	9,874
49,400	49,450	8,386	8,386	52,400	52,450	9,136	9,136	55,400	55,450	9,886	9,886
49,450	49,500	8,399	8,399	52,450	52,500	9,149	9,149	55,450	55,500	9,899	9,899
49,500	49,550	8,411	8,411	52,500	52,550	9,161	9,161	55,500	55,550	9,911	9,911
49,550	49,600	8,424	8,424	52,550	52,600	9,174	9,174	55,550	55,600	9,924	9,924
49,600	49,650	8,436	8,436	52,600	52,650	9,186	9,186	55,600	55,650	9,936	9,936
49,650	49,700	8,449	8,449	52,650	52,700	9,199	9,199	55,650	55,700	9,949	9,949
49,700	49,750	8,461	8,461	52,700	52,750	9,211	9,211	55,700	55,750	9,961	9,961
49,750	49,800	8,474	8,474	52,750	52,800	9,224	9,224	55,750	55,800	9,974	9,974
49,800	49,850	8,486	8,486	52,800	52,850	9,236	9,236	55,800	55,850	9,986	9,986
49,850	49,900	8,499	8,499	52,850	52,900	9,249	9,249	55,850	55,900	9,999	9,999
49,900	49,950	8,511	8,511	52,900	52,950	9,261	9,261	55,900	55,950	10,011	10,011
49,950	50,000	8,524	8,524	52,950	53,000	9,274	9,274	55,950	56,000	10,024	10,024
50,000				53,000				56,000			
50,000	50,050	8,536	8,536	53,000	53,050	9,286	9,286	56,000	56,050	10,036	10,036
50,050	50,100	8,549	8,549	53,050	53,100	9,299	9,299	56,050	56,100	10,049	10,049
50,100	50,150	8,561	8,561	53,100	53,150	9,311	9,311	56,100	56,150	10,061	10,061
50,150	50,200	8,574	8,574	53,150	53,200	9,324	9,324	56,150	56,200	10,074	10,074
50,200	50,250	8,586	8,586	53,200	53,250	9,336	9,336	56,200	56,250	10,086	10,086
50,250	50,300	8,599	8,599	53,250	53,300	9,349	9,349	56,250	56,300	10,099	10,099
50,300	50,350	8,611	8,611	53,300	53,350	9,361	9,361	56,300	56,350	10,111	10,111
50,350	50,400	8,624	8,624	53,350	53,400	9,374	9,374	56,350	56,400	10,124	10,124
50,400	50,450	8,636	8,636	53,400	53,450	9,386	9,386	56,400	56,450	10,136	10,136
50,450	50,500	8,649	8,649	53,450	53,500	9,399	9,399	56,450	56,500	10,149	10,149
50,500	50,550	8,661	8,661	53,500	53,550	9,411	9,411	56,500	56,550	10,161	10,161
50,550	50,600	8,674	8,674	53,550	53,600	9,424	9,424	56,550	56,600	10,174	10,174
50,600	50,650	8,686	8,686	53,600	53,650	9,436	9,436	56,600	56,650	10,186	10,186
50,650	50,700	8,699	8,699	53,650	53,700	9,449	9,449	56,650	56,700	10,199	10,199
50,700	50,750	8,711	8,711	53,700	53,750	9,461	9,461	56,700	56,750	10,211	10,211
50,750	50,800	8,724	8,724	53,750	53,800	9,474	9,474	56,750	56,800	10,224	10,224
50,800	50,850	8,736	8,736	53,800	53,850	9,486	9,486	56,800	56,850	10,236	10,236
50,850	50,900	8,749	8,749	53,850	53,900	9,499	9,499	56,850	56,900	10,249	10,249
50,900	50,950	8,761	8,761	53,900	53,950	9,511	9,511	56,900	56,950	10,261	10,261
50,950	51,000	8,774	8,774	53,950	54,000	9,524	9,524	56,950	57,000	10,274	10,274

(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—	
57,000				60,000				63,000			
57,000	57,050	10,286	10,286	60,000	60,050	11,036	11,036	63,000	63,050	11,786	11,786
57,050	57,100	10,299	10,299	60,050	60,100	11,049	11,049	63,050	63,100	11,799	11,799
57,100	57,150	10,311	10,311	60,100	60,150	11,061	11,061	63,100	63,150	11,811	11,811
57,150	57,200	10,324	10,324	60,150	60,200	11,074	11,074	63,150	63,200	11,824	11,824
57,200	57,250	10,336	10,336	60,200	60,250	11,086	11,086	63,200	63,250	11,836	11,836
57,250	57,300	10,349	10,349	60,250	60,300	11,099	11,099	63,250	63,300	11,849	11,849
57,300	57,350	10,361	10,361	60,300	60,350	11,111	11,111	63,300	63,350	11,861	11,861
57,350	57,400	10,374	10,374	60,350	60,400	11,124	11,124	63,350	63,400	11,874	11,874
57,400	57,450	10,386	10,386	60,400	60,450	11,136	11,136	63,400	63,450	11,886	11,886
57,450	57,500	10,399	10,399	60,450	60,500	11,149	11,149	63,450	63,500	11,899	11,899
57,500	57,550	10,411	10,411	60,500	60,550	11,161	11,161	63,500	63,550	11,911	11,911
57,550	57,600	10,424	10,424	60,550	60,600	11,174	11,174	63,550	63,600	11,924	11,924
57,600	57,650	10,436	10,436	60,600	60,650	11,186	11,186	63,600	63,650	11,936	11,936
57,650	57,700	10,449	10,449	60,650	60,700	11,199	11,199	63,650	63,700	11,949	11,949
57,700	57,750	10,461	10,461	60,700	60,750	11,211	11,211	63,700	63,750	11,961	11,961
57,750	57,800	10,474	10,474	60,750	60,800	11,224	11,224	63,750	63,800	11,974	11,974
57,800	57,850	10,486	10,486	60,800	60,850	11,236	11,236	63,800	63,850	11,986	11,986
57,850	57,900	10,499	10,499	60,850	60,900	11,249	11,249	63,850	63,900	11,999	11,999
57,900	57,950	10,511	10,511	60,900	60,950	11,261	11,261	63,900	63,950	12,011	12,011
57,950	58,000	10,524	10,524	60,950	61,000	11,274	11,274	63,950	64,000	12,024	12,024
58,000				61,000				64,000			
58,000	58,050	10,536	10,536	61,000	61,050	11,286	11,286	64,000	64,050	12,036	12,036
58,050	58,100	10,549	10,549	61,050	61,100	11,299	11,299	64,050	64,100	12,049	12,049
58,100	58,150	10,561	10,561	61,100	61,150	11,311	11,311	64,100	64,150	12,061	12,061
58,150	58,200	10,574	10,574	61,150	61,200	11,324	11,324	64,150	64,200	12,074	12,074
58,200	58,250	10,586	10,586	61,200	61,250	11,336	11,336	64,200	64,250	12,086	12,086
58,250	58,300	10,599	10,599	61,250	61,300	11,349	11,349	64,250	64,300	12,099	12,099
58,300	58,350	10,611	10,611	61,300	61,350	11,361	11,361	64,300	64,350	12,111	12,111
58,350	58,400	10,624	10,624	61,350	61,400	11,374	11,374	64,350	64,400	12,124	12,124
58,400	58,450	10,636	10,636	61,400	61,450	11,386	11,386	64,400	64,450	12,136	12,136
58,450	58,500	10,649	10,649	61,450	61,500	11,399	11,399	64,450	64,500	12,149	12,149
58,500	58,550	10,661	10,661	61,500	61,550	11,411	11,411	64,500	64,550	12,161	12,161
58,550	58,600	10,674	10,674	61,550	61,600	11,424	11,424	64,550	64,600	12,174	12,174
58,600	58,650	10,686	10,686	61,600	61,650	11,436	11,436	64,600	64,650	12,186	12,186
58,650	58,700	10,699	10,699	61,650	61,700	11,449	11,449	64,650	64,700	12,199	12,199
58,700	58,750	10,711	10,711	61,700	61,750	11,461	11,461	64,700	64,750	12,211	12,211
58,750	58,800	10,724	10,724	61,750	61,800	11,474	11,474	64,750	64,800	12,224	12,224
58,800	58,850	10,736	10,736	61,800	61,850	11,486	11,486	64,800	64,850	12,236	12,236
58,850	58,900	10,749	10,749	61,850	61,900	11,499	11,499	64,850	64,900	12,249	12,249
58,900	58,950	10,761	10,761	61,900	61,950	11,511	11,511	64,900	64,950	12,261	12,261
58,950	59,000	10,774	10,774	61,950	62,000	11,524	11,524	64,950	65,000	12,274	12,274
59,000				62,000				65,000			
59,000	59,050	10,786	10,786	62,000	62,050	11,536	11,536	65,000	65,050	12,286	12,286
59,050	59,100	10,799	10,799	62,050	62,100	11,549	11,549	65,050	65,100	12,299	12,299
59,100	59,150	10,811	10,811	62,100	62,150	11,561	11,561	65,100	65,150	12,311	12,311
59,150	59,200	10,824	10,824	62,150	62,200	11,574	11,574	65,150	65,200	12,324	12,324
59,200	59,250	10,836	10,836	62,200	62,250	11,586	11,586	65,200	65,250	12,336	12,336
59,250	59,300	10,849	10,849	62,250	62,300	11,599	11,599	65,250	65,300	12,349	12,349
59,300	59,350	10,861	10,861	62,300	62,350	11,611	11,611	65,300	65,350	12,361	12,361
59,350	59,400	10,874	10,874	62,350	62,400	11,624	11,624	65,350	65,400	12,374	12,374
59,400	59,450	10,886	10,886	62,400	62,450	11,636	11,636	65,400	65,450	12,386	12,386
59,450	59,500	10,899	10,899	62,450	62,500	11,649	11,649	65,450	65,500	12,399	12,399
59,500	59,550	10,911	10,911	62,500	62,550	11,661	11,661	65,500	65,550	12,411	12,411
59,550	59,600	10,924	10,924	62,550	62,600	11,674	11,674	65,550	65,600	12,424	12,424
59,600	59,650	10,936	10,936	62,600	62,650	11,686	11,686	65,600	65,650	12,436	12,436
59,650	59,700	10,949	10,949	62,650	62,700	11,699	11,699	65,650	65,700	12,449	12,449
59,700	59,750	10,961	10,961	62,700	62,750	11,711	11,711	65,700	65,750	12,461	12,461
59,750	59,800	10,974	10,974	62,750	62,800	11,724	11,724	65,750	65,800	12,474	12,474
59,800	59,850	10,986	10,986	62,800	62,850	11,736	11,736	65,800	65,850	12,486	12,486
59,850	59,900	10,999	10,999	62,850	62,900	11,749	11,749	65,850	65,900	12,499	12,499
59,900	59,950	11,011	11,011	62,900	62,950	11,761	11,761	65,900	65,950	12,511	12,511
59,950	60,000	11,024	11,024	62,950	63,000	11,774	11,774	65,950	66,000	12,524	12,524

(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—	
66,000				69,000				72,000			
66,000	66,050	12,536	12,536	69,000	69,050	13,286	13,286	72,000	72,050	14,036	14,057
66,050	66,100	12,549	12,549	69,050	69,100	13,299	13,299	72,050	72,100	14,049	14,071
66,100	66,150	12,561	12,561	69,100	69,150	13,311	13,311	72,100	72,150	14,061	14,085
66,150	66,200	12,574	12,574	69,150	69,200	13,324	13,324	72,150	72,200	14,074	14,099
66,200	66,250	12,586	12,586	69,200	69,250	13,336	13,336	72,200	72,250	14,086	14,113
66,250	66,300	12,599	12,599	69,250	69,300	13,349	13,349	72,250	72,300	14,099	14,127
66,300	66,350	12,611	12,611	69,300	69,350	13,361	13,361	72,300	72,350	14,111	14,141
66,350	66,400	12,624	12,624	69,350	69,400	13,374	13,374	72,350	72,400	14,124	14,155
66,400	66,450	12,636	12,636	69,400	69,450	13,386	13,386	72,400	72,450	14,136	14,169
66,450	66,500	12,649	12,649	69,450	69,500	13,399	13,399	72,450	72,500	14,149	14,183
66,500	66,550	12,661	12,661	69,500	69,550	13,411	13,411	72,500	72,550	14,161	14,197
66,550	66,600	12,674	12,674	69,550	69,600	13,424	13,424	72,550	72,600	14,174	14,211
66,600	66,650	12,686	12,686	69,600	69,650	13,436	13,436	72,600	72,650	14,186	14,225
66,650	66,700	12,699	12,699	69,650	69,700	13,449	13,449	72,650	72,700	14,199	14,239
66,700	66,750	12,711	12,711	69,700	69,750	13,461	13,461	72,700	72,750	14,211	14,253
66,750	66,800	12,724	12,724	69,750	69,800	13,474	13,474	72,750	72,800	14,224	14,267
66,800	66,850	12,736	12,736	69,800	69,850	13,486	13,486	72,800	72,850	14,236	14,281
66,850	66,900	12,749	12,749	69,850	69,900	13,499	13,499	72,850	72,900	14,249	14,295
66,900	66,950	12,761	12,761	69,900	69,950	13,511	13,511	72,900	72,950	14,261	14,309
66,950	67,000	12,774	12,774	69,950	70,000	13,524	13,524	72,950	73,000	14,274	14,323
67,000				70,000				73,000			
67,000	67,050	12,786	12,786	70,000	70,050	13,536	13,536	73,000	73,050	14,286	14,337
67,050	67,100	12,799	12,799	70,050	70,100	13,549	13,549	73,050	73,100	14,299	14,351
67,100	67,150	12,811	12,811	70,100	70,150	13,561	13,561	73,100	73,150	14,311	14,365
67,150	67,200	12,824	12,824	70,150	70,200	13,574	13,574	73,150	73,200	14,324	14,379
67,200	67,250	12,836	12,836	70,200	70,250	13,586	13,586	73,200	73,250	14,336	14,393
67,250	67,300	12,849	12,849	70,250	70,300	13,599	13,599	73,250	73,300	14,349	14,407
67,300	67,350	12,861	12,861	70,300	70,350	13,611	13,611	73,300	73,350	14,361	14,421
67,350	67,400	12,874	12,874	70,350	70,400	13,624	13,624	73,350	73,400	14,374	14,435
67,400	67,450	12,886	12,886	70,400	70,450	13,636	13,636	73,400	73,450	14,386	14,449
67,450	67,500	12,899	12,899	70,450	70,500	13,649	13,649	73,450	73,500	14,399	14,463
67,500	67,550	12,911	12,911	70,500	70,550	13,661	13,661	73,500	73,550	14,411	14,477
67,550	67,600	12,924	12,924	70,550	70,600	13,674	13,674	73,550	73,600	14,424	14,491
67,600	67,650	12,936	12,936	70,600	70,650	13,686	13,686	73,600	73,650	14,436	14,505
67,650	67,700	12,949	12,949	70,650	70,700	13,699	13,699	73,650	73,700	14,449	14,519
67,700	67,750	12,961	12,961	70,700	70,750	13,711	13,711	73,700	73,750	14,461	14,533
67,750	67,800	12,974	12,974	70,750	70,800	13,724	13,724	73,750	73,800	14,474	14,547
67,800	67,850	12,986	12,986	70,800	70,850	13,736	13,736	73,800	73,850	14,486	14,561
67,850	67,900	12,999	12,999	70,850	70,900	13,749	13,749	73,850	73,900	14,499	14,575
67,900	67,950	13,011	13,011	70,900	70,950	13,761	13,761	73,900	73,950	14,511	14,589
67,950	68,000	13,024	13,024	70,950	71,000	13,774	13,774	73,950	74,000	14,524	14,603
68,000				71,000				74,000			
68,000	68,050	13,036	13,036	71,000	71,050	13,786	13,786	74,000	74,050	14,536	14,617
68,050	68,100	13,049	13,049	71,050	71,100	13,799	13,799	74,050	74,100	14,549	14,631
68,100	68,150	13,061	13,061	71,100	71,150	13,811	13,811	74,100	74,150	14,561	14,645
68,150	68,200	13,074	13,074	71,150	71,200	13,824	13,824	74,150	74,200	14,574	14,659
68,200	68,250	13,086	13,086	71,200	71,250	13,836	13,836	74,200	74,250	14,586	14,673
68,250	68,300	13,099	13,099	71,250	71,300	13,849	13,849	74,250	74,300	14,599	14,687
68,300	68,350	13,111	13,111	71,300	71,350	13,861	13,861	74,300	74,350	14,611	14,701
68,350	68,400	13,124	13,124	71,350	71,400	13,874	13,874	74,350	74,400	14,624	14,715
68,400	68,450	13,136	13,136	71,400	71,450	13,886	13,886	74,400	74,450	14,636	14,729
68,450	68,500	13,149	13,149	71,450	71,500	13,899	13,899	74,450	74,500	14,649	14,743
68,500	68,550	13,161	13,161	71,500	71,550	13,911	13,911	74,500	74,550	14,661	14,757
68,550	68,600	13,174	13,174	71,550	71,600	13,924	13,924	74,550	74,600	14,674	14,771
68,600	68,650	13,186	13,186	71,600	71,650	13,936	13,936	74,600	74,650	14,686	14,785
68,650	68,700	13,199	13,199	71,650	71,700	13,949	13,949	74,650	74,700	14,699	14,799
68,700	68,750	13,211	13,211	71,700	71,750	13,961	13,961	74,700	74,750	14,711	14,813
68,750	68,800	13,224	13,224	71,750	71,800	13,974	13,974	74,750	74,800	14,724	14,827
68,800	68,850	13,236	13,236	71,800	71,850	13,986	14,001	74,800	74,850	14,736	14,841
68,850	68,900	13,249	13,249	71,850	71,900	13,999	14,015	74,850	74,900	14,749	14,855
68,900	68,950	13,261	13,261	71,900	71,950	14,011	14,029	74,900	74,950	14,761	14,869
68,950	69,000	13,274	13,274	71,950	72,000	14,024	14,043	74,950	75,000	14,774	14,883

(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—	
75,000				78,000				81,000			
75,000	75,050	14,786	14,897	78,000	78,050	15,536	15,737	81,000	81,050	16,286	16,577
75,050	75,100	14,799	14,911	78,050	78,100	15,549	15,751	81,050	81,100	16,299	16,591
75,100	75,150	14,811	14,925	78,100	78,150	15,561	15,765	81,100	81,150	16,311	16,605
75,150	75,200	14,824	14,939	78,150	78,200	15,574	15,779	81,150	81,200	16,324	16,619
75,200	75,250	14,836	14,953	78,200	78,250	15,586	15,793	81,200	81,250	16,336	16,633
75,250	75,300	14,849	14,967	78,250	78,300	15,599	15,807	81,250	81,300	16,349	16,647
75,300	75,350	14,861	14,981	78,300	78,350	15,611	15,821	81,300	81,350	16,361	16,661
75,350	75,400	14,874	14,995	78,350	78,400	15,624	15,835	81,350	81,400	16,374	16,675
75,400	75,450	14,886	15,009	78,400	78,450	15,636	15,849	81,400	81,450	16,386	16,689
75,450	75,500	14,899	15,023	78,450	78,500	15,649	15,863	81,450	81,500	16,399	16,703
75,500	75,550	14,911	15,037	78,500	78,550	15,661	15,877	81,500	81,550	16,411	16,717
75,550	75,600	14,924	15,051	78,550	78,600	15,674	15,891	81,550	81,600	16,424	16,731
75,600	75,650	14,936	15,065	78,600	78,650	15,686	15,905	81,600	81,650	16,436	16,745
75,650	75,700	14,949	15,079	78,650	78,700	15,699	15,919	81,650	81,700	16,449	16,759
75,700	75,750	14,961	15,093	78,700	78,750	15,711	15,933	81,700	81,750	16,461	16,773
75,750	75,800	14,974	15,107	78,750	78,800	15,724	15,947	81,750	81,800	16,474	16,787
75,800	75,850	14,986	15,121	78,800	78,850	15,736	15,961	81,800	81,850	16,486	16,801
75,850	75,900	14,999	15,135	78,850	78,900	15,749	15,975	81,850	81,900	16,499	16,815
75,900	75,950	15,011	15,149	78,900	78,950	15,761	15,989	81,900	81,950	16,511	16,829
75,950	76,000	15,024	15,163	78,950	79,000	15,774	16,003	81,950	82,000	16,524	16,843
76,000				79,000				82,000			
76,000	76,050	15,036	15,177	79,000	79,050	15,786	16,017	82,000	82,050	16,536	16,857
76,050	76,100	15,049	15,191	79,050	79,100	15,799	16,031	82,050	82,100	16,549	16,871
76,100	76,150	15,061	15,205	79,100	79,150	15,811	16,045	82,100	82,150	16,561	16,885
76,150	76,200	15,074	15,219	79,150	79,200	15,824	16,059	82,150	82,200	16,574	16,899
76,200	76,250	15,086	15,233	79,200	79,250	15,836	16,073	82,200	82,250	16,586	16,913
76,250	76,300	15,099	15,247	79,250	79,300	15,849	16,087	82,250	82,300	16,599	16,927
76,300	76,350	15,111	15,261	79,300	79,350	15,861	16,101	82,300	82,350	16,611	16,941
76,350	76,400	15,124	15,275	79,350	79,400	15,874	16,115	82,350	82,400	16,624	16,955
76,400	76,450	15,136	15,289	79,400	79,450	15,886	16,129	82,400	82,450	16,636	16,969
76,450	76,500	15,149	15,303	79,450	79,500	15,899	16,143	82,450	82,500	16,649	16,983
76,500	76,550	15,161	15,317	79,500	79,550	15,911	16,157	82,500	82,550	16,661	16,997
76,550	76,600	15,174	15,331	79,550	79,600	15,924	16,171	82,550	82,600	16,674	17,011
76,600	76,650	15,186	15,345	79,600	79,650	15,936	16,185	82,600	82,650	16,686	17,025
76,650	76,700	15,199	15,359	79,650	79,700	15,949	16,199	82,650	82,700	16,699	17,039
76,700	76,750	15,211	15,373	79,700	79,750	15,961	16,213	82,700	82,750	16,711	17,053
76,750	76,800	15,224	15,387	79,750	79,800	15,974	16,227	82,750	82,800	16,724	17,067
76,800	76,850	15,236	15,401	79,800	79,850	15,986	16,241	82,800	82,850	16,736	17,081
76,850	76,900	15,249	15,415	79,850	79,900	15,999	16,255	82,850	82,900	16,749	17,095
76,900	76,950	15,261	15,429	79,900	79,950	16,011	16,269	82,900	82,950	16,761	17,109
76,950	77,000	15,274	15,443	79,950	80,000	16,024	16,283	82,950	83,000	16,774	17,123
77,000				80,000				83,000			
77,000	77,050	15,286	15,457	80,000	80,050	16,036	16,297	83,000	83,050	16,786	17,137
77,050	77,100	15,299	15,471	80,050	80,100	16,049	16,311	83,050	83,100	16,799	17,151
77,100	77,150	15,311	15,485	80,100	80,150	16,061	16,325	83,100	83,150	16,811	17,165
77,150	77,200	15,324	15,499	80,150	80,200	16,074	16,339	83,150	83,200	16,824	17,179
77,200	77,250	15,336	15,513	80,200	80,250	16,086	16,353	83,200	83,250	16,836	17,193
77,250	77,300	15,349	15,527	80,250	80,300	16,099	16,367	83,250	83,300	16,849	17,207
77,300	77,350	15,361	15,541	80,300	80,350	16,111	16,381	83,300	83,350	16,861	17,221
77,350	77,400	15,374	15,555	80,350	80,400	16,124	16,395	83,350	83,400	16,874	17,235
77,400	77,450	15,386	15,569	80,400	80,450	16,136	16,409	83,400	83,450	16,886	17,249
77,450	77,500	15,399	15,583	80,450	80,500	16,149	16,423	83,450	83,500	16,899	17,263
77,500	77,550	15,411	15,597	80,500	80,550	16,161	16,437	83,500	83,550	16,911	17,277
77,550	77,600	15,424	15,611	80,550	80,600	16,174	16,451	83,550	83,600	16,924	17,291
77,600	77,650	15,436	15,625	80,600	80,650	16,186	16,465	83,600	83,650	16,936	17,305
77,650	77,700	15,449	15,639	80,650	80,700	16,199	16,479	83,650	83,700	16,949	17,319
77,700	77,750	15,461	15,653	80,700	80,750	16,211	16,493	83,700	83,750	16,961	17,333
77,750	77,800	15,474	15,667	80,750	80,800	16,224	16,507	83,750	83,800	16,974	17,347
77,800	77,850	15,486	15,681	80,800	80,850	16,236	16,521	83,800	83,850	16,986	17,361
77,850	77,900	15,499	15,695	80,850	80,900	16,249	16,535	83,850	83,900	16,999	17,375
77,900	77,950	15,511	15,709	80,900	80,950	16,261	16,549	83,900	83,950	17,011	17,389
77,950	78,000	15,524	15,723	80,950	81,000	16,274	16,563	83,950	84,000	17,024	17,403

(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—	
84,000				87,000				90,000			
84,000	84,050	17,036	17,417	87,000	87,050	17,828	18,257	90,000	90,050	18,668	19,097
84,050	84,100	17,049	17,431	87,050	87,100	17,842	18,271	90,050	90,100	18,682	19,111
84,100	84,150	17,061	17,445	87,100	87,150	17,856	18,285	90,100	90,150	18,696	19,125
84,150	84,200	17,074	17,459	87,150	87,200	17,870	18,299	90,150	90,200	18,710	19,139
84,200	84,250	17,086	17,473	87,200	87,250	17,884	18,313	90,200	90,250	18,724	19,153
84,250	84,300	17,099	17,487	87,250	87,300	17,898	18,327	90,250	90,300	18,738	19,167
84,300	84,350	17,111	17,501	87,300	87,350	17,912	18,341	90,300	90,350	18,752	19,181
84,350	84,400	17,124	17,515	87,350	87,400	17,926	18,355	90,350	90,400	18,766	19,195
84,400	84,450	17,136	17,529	87,400	87,450	17,940	18,369	90,400	90,450	18,780	19,209
84,450	84,500	17,149	17,543	87,450	87,500	17,954	18,383	90,450	90,500	18,794	19,223
84,500	84,550	17,161	17,557	87,500	87,550	17,968	18,397	90,500	90,550	18,808	19,237
84,550	84,600	17,174	17,571	87,550	87,600	17,982	18,411	90,550	90,600	18,822	19,251
84,600	84,650	17,186	17,585	87,600	87,650	17,996	18,425	90,600	90,650	18,836	19,265
84,650	84,700	17,199	17,599	87,650	87,700	18,010	18,439	90,650	90,700	18,850	19,279
84,700	84,750	17,211	17,613	87,700	87,750	18,024	18,453	90,700	90,750	18,864	19,293
84,750	84,800	17,224	17,627	87,750	87,800	18,038	18,467	90,750	90,800	18,878	19,307
84,800	84,850	17,236	17,641	87,800	87,850	18,052	18,481	90,800	90,850	18,892	19,321
84,850	84,900	17,249	17,655	87,850	87,900	18,066	18,495	90,850	90,900	18,906	19,335
84,900	84,950	17,261	17,669	87,900	87,950	18,080	18,509	90,900	90,950	18,920	19,349
84,950	85,000	17,274	17,683	87,950	88,000	18,094	18,523	90,950	91,000	18,934	19,363
85,000				88,000				91,000			
85,000	85,050	17,286	17,697	88,000	88,050	18,108	18,537	91,000	91,050	18,948	19,377
85,050	85,100	17,299	17,711	88,050	88,100	18,122	18,551	91,050	91,100	18,962	19,391
85,100	85,150	17,311	17,725	88,100	88,150	18,136	18,565	91,100	91,150	18,976	19,405
85,150	85,200	17,324	17,739	88,150	88,200	18,150	18,579	91,150	91,200	18,990	19,419
85,200	85,250	17,336	17,753	88,200	88,250	18,164	18,593	91,200	91,250	19,004	19,433
85,250	85,300	17,349	17,767	88,250	88,300	18,178	18,607	91,250	91,300	19,018	19,447
85,300	85,350	17,361	17,781	88,300	88,350	18,192	18,621	91,300	91,350	19,032	19,461
85,350	85,400	17,374	17,795	88,350	88,400	18,206	18,635	91,350	91,400	19,046	19,475
85,400	85,450	17,386	17,809	88,400	88,450	18,220	18,649	91,400	91,450	19,060	19,489
85,450	85,500	17,399	17,823	88,450	88,500	18,234	18,663	91,450	91,500	19,074	19,503
85,500	85,550	17,411	17,837	88,500	88,550	18,248	18,677	91,500	91,550	19,088	19,517
85,550	85,600	17,424	17,851	88,550	88,600	18,262	18,691	91,550	91,600	19,102	19,531
85,600	85,650	17,436	17,865	88,600	88,650	18,276	18,705	91,600	91,650	19,116	19,545
85,650	85,700	17,450	17,879	88,650	88,700	18,290	18,719	91,650	91,700	19,130	19,559
85,700	85,750	17,464	17,893	88,700	88,750	18,304	18,733	91,700	91,750	19,144	19,573
85,750	85,800	17,478	17,907	88,750	88,800	18,318	18,747	91,750	91,800	19,158	19,587
85,800	85,850	17,492	17,921	88,800	88,850	18,332	18,761	91,800	91,850	19,172	19,601
85,850	85,900	17,506	17,935	88,850	88,900	18,346	18,775	91,850	91,900	19,186	19,615
85,900	85,950	17,520	17,949	88,900	88,950	18,360	18,789	91,900	91,950	19,200	19,629
85,950	86,000	17,534	17,963	88,950	89,000	18,374	18,803	91,950	92,000	19,214	19,643
86,000				89,000				92,000			
86,000	86,050	17,548	17,977	89,000	89,050	18,388	18,817	92,000	92,050	19,228	19,657
86,050	86,100	17,562	17,991	89,050	89,100	18,402	18,831	92,050	92,100	19,242	19,671
86,100	86,150	17,576	18,005	89,100	89,150	18,416	18,845	92,100	92,150	19,256	19,685
86,150	86,200	17,590	18,019	89,150	89,200	18,430	18,859	92,150	92,200	19,270	19,699
86,200	86,250	17,604	18,033	89,200	89,250	18,444	18,873	92,200	92,250	19,284	19,713
86,250	86,300	17,618	18,047	89,250	89,300	18,458	18,887	92,250	92,300	19,298	19,727
86,300	86,350	17,632	18,061	89,300	89,350	18,472	18,901	92,300	92,350	19,312	19,741
86,350	86,400	17,646	18,075	89,350	89,400	18,486	18,915	92,350	92,400	19,326	19,755
86,400	86,450	17,660	18,089	89,400	89,450	18,500	18,929	92,400	92,450	19,340	19,769
86,450	86,500	17,674	18,103	89,450	89,500	18,514	18,943	92,450	92,500	19,354	19,783
86,500	86,550	17,688	18,117	89,500	89,550	18,528	18,957	92,500	92,550	19,368	19,797
86,550	86,600	17,702	18,131	89,550	89,600	18,542	18,971	92,550	92,600	19,382	19,811
86,600	86,650	17,716	18,145	89,600	89,650	18,556	18,985	92,600	92,650	19,396	19,825
86,650	86,700	17,730	18,159	89,650	89,700	18,570	18,999	92,650	92,700	19,410	19,839
86,700	86,750	17,744	18,173	89,700	89,750	18,584	19,013	92,700	92,750	19,424	19,853
86,750	86,800	17,758	18,187	89,750	89,800	18,598	19,027	92,750	92,800	19,438	19,867
86,800	86,850	17,772	18,201	89,800	89,850	18,612	19,041	92,800	92,850	19,452	19,881
86,850	86,900	17,786	18,215	89,850	89,900	18,626	19,055	92,850	92,900	19,466	19,895
86,900	86,950	17,800	18,229	89,900	89,950	18,640	19,069	92,900	92,950	19,480	19,909
86,950	87,000	17,814	18,243	89,950	90,000	18,654	19,083	92,950	93,000	19,494	19,923

(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—	
93,000				96,000				99,000			
93,000	93,050	19,508	19,937	96,000	96,050	20,348	20,777	99,000	99,050	21,188	21,617
93,050	93,100	19,522	19,951	96,050	96,100	20,362	20,791	99,050	99,100	21,202	21,631
93,100	93,150	19,536	19,965	96,100	96,150	20,376	20,805	99,100	99,150	21,216	21,645
93,150	93,200	19,550	19,979	96,150	96,200	20,390	20,819	99,150	99,200	21,230	21,659
93,200	93,250	19,564	19,993	96,200	96,250	20,404	20,833	99,200	99,250	21,244	21,673
93,250	93,300	19,578	20,007	96,250	96,300	20,418	20,847	99,250	99,300	21,258	21,687
93,300	93,350	19,592	20,021	96,300	96,350	20,432	20,861	99,300	99,350	21,272	21,701
93,350	93,400	19,606	20,035	96,350	96,400	20,446	20,875	99,350	99,400	21,286	21,715
93,400	93,450	19,620	20,049	96,400	96,450	20,460	20,889	99,400	99,450	21,300	21,729
93,450	93,500	19,634	20,063	96,450	96,500	20,474	20,903	99,450	99,500	21,314	21,743
93,500	93,550	19,648	20,077	96,500	96,550	20,488	20,917	99,500	99,550	21,328	21,757
93,550	93,600	19,662	20,091	96,550	96,600	20,502	20,931	99,550	99,600	21,342	21,771
93,600	93,650	19,676	20,105	96,600	96,650	20,516	20,945	99,600	99,650	21,356	21,785
93,650	93,700	19,690	20,119	96,650	96,700	20,530	20,959	99,650	99,700	21,370	21,799
93,700	93,750	19,704	20,133	96,700	96,750	20,544	20,973	99,700	99,750	21,384	21,813
93,750	93,800	19,718	20,147	96,750	96,800	20,558	20,987	99,750	99,800	21,398	21,827
93,800	93,850	19,732	20,161	96,800	96,850	20,572	21,001	99,800	99,850	21,412	21,841
93,850	93,900	19,746	20,175	96,850	96,900	20,586	21,015	99,850	99,900	21,426	21,855
93,900	93,950	19,760	20,189	96,900	96,950	20,600	21,029	99,900	99,950	21,440	21,869
93,950	94,000	19,774	20,203	96,950	97,000	20,614	21,043	99,950	100,000	21,454	21,883
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> \$100,000 or over use Form 1040NR </div>			
94,000	94,050	19,788	20,217	97,000	97,050	20,628	21,057				
94,050	94,100	19,802	20,231	97,050	97,100	20,642	21,071				
94,100	94,150	19,816	20,245	97,100	97,150	20,656	21,085				
94,150	94,200	19,830	20,259	97,150	97,200	20,670	21,099				
94,200	94,250	19,844	20,273	97,200	97,250	20,684	21,113				
94,250	94,300	19,858	20,287	97,250	97,300	20,698	21,127				
94,300	94,350	19,872	20,301	97,300	97,350	20,712	21,141				
94,350	94,400	19,886	20,315	97,350	97,400	20,726	21,155				
94,400	94,450	19,900	20,329	97,400	97,450	20,740	21,169				
94,450	94,500	19,914	20,343	97,450	97,500	20,754	21,183				
94,500	94,550	19,928	20,357	97,500	97,550	20,768	21,197				
94,550	94,600	19,942	20,371	97,550	97,600	20,782	21,211				
94,600	94,650	19,956	20,385	97,600	97,650	20,796	21,225				
94,650	94,700	19,970	20,399	97,650	97,700	20,810	21,239				
94,700	94,750	19,984	20,413	97,700	97,750	20,824	21,253				
94,750	94,800	19,998	20,427	97,750	97,800	20,838	21,267				
94,800	94,850	20,012	20,441	97,800	97,850	20,852	21,281				
94,850	94,900	20,026	20,455	97,850	97,900	20,866	21,295				
94,900	94,950	20,040	20,469	97,900	97,950	20,880	21,309				
94,950	95,000	20,054	20,483	97,950	98,000	20,894	21,323				
95,000				98,000							
95,000	95,050	20,068	20,497	98,000	98,050	20,908	21,337				
95,050	95,100	20,082	20,511	98,050	98,100	20,922	21,351				
95,100	95,150	20,096	20,525	98,100	98,150	20,936	21,365				
95,150	95,200	20,110	20,539	98,150	98,200	20,950	21,379				
95,200	95,250	20,124	20,553	98,200	98,250	20,964	21,393				
95,250	95,300	20,138	20,567	98,250	98,300	20,978	21,407				
95,300	95,350	20,152	20,581	98,300	98,350	20,992	21,421				
95,350	95,400	20,166	20,595	98,350	98,400	21,006	21,435				
95,400	95,450	20,180	20,609	98,400	98,450	21,020	21,449				
95,450	95,500	20,194	20,623	98,450	98,500	21,034	21,463				
95,500	95,550	20,208	20,637	98,500	98,550	21,048	21,477				
95,550	95,600	20,222	20,651	98,550	98,600	21,062	21,491				
95,600	95,650	20,236	20,665	98,600	98,650	21,076	21,505				
95,650	95,700	20,250	20,679	98,650	98,700	21,090	21,519				
95,700	95,750	20,264	20,693	98,700	98,750	21,104	21,533				
95,750	95,800	20,278	20,707	98,750	98,800	21,118	21,547				
95,800	95,850	20,292	20,721	98,800	98,850	21,132	21,561				
95,850	95,900	20,306	20,735	98,850	98,900	21,146	21,575				
95,900	95,950	20,320	20,749	98,900	98,950	21,160	21,589				
95,950	96,000	20,334	20,763	98,950	99,000	21,174	21,603				



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