



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, scholarship or fellowship grants, and nontaxable interest or dividends.
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

Filing status for same-sex married couples. If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you generally must use the married filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See [Filing Status](#), later.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$150,000. See the instructions for line 11.

Personal exemption amount increased for certain taxpayers. Your personal exemption amount is increased to \$3,900. But the amount may be reduced if your adjusted gross income is more than \$150,000. See the instructions for line 13.

Individual taxpayer identification number (ITIN). ITINs issued after 2012 are valid for only 5 years. See [Identifying Number](#), later.

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.

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 [How to Get Tax Help](#), 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 2013. (These tests are explained in [Green Card Test](#) next and [Substantial Presence Test](#), later.) 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 2013. 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 and elect to be treated as a resident of 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 chapter 1 of 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 2013 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 2013. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2013, and
2. 183 days during the period 2013, 2012, and 2011, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2013		1.000	
2012		.333	
2011		.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 chapter 1 of 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 2013,
- Establish that during 2013 you had a tax home in a foreign country, and
- Establish that during 2013 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 chapter 1 of 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 8840 with the IRS to claim the closer connection exception. See *Form 8840* 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 2013. You must file even if:

- You have no income from a trade or business conducted in the United States, or
- 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 2013 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 \$3,900; 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, 2014.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 16, 2014.

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 IRS P.O. box address.

Election To Be Taxed as a Resident Alien

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

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

To make this election, you must attach the statement described in chapter 1 of 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 2013. 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



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 or are no longer a lawful permanent resident of the U.S. 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](#), defined earlier) 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.

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

Internal Revenue Service
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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 generally taxable whether you received it while a nonresident alien or a resident alien (unless specifically exempt under the Internal Revenue Code or a tax treaty provision).

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 in the Instructions for Form 1040.

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](#) (defined later); 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 a 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](#), 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.



ITINs issued after 2012 are valid for only 5 years. After the 5-year period ends, you must reapply for a number.

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?

Single. You can check the box on line 1 if any of the following was true on December 31, 2013.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2013, your divorce was not final, you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2013, and did not remarry before the end of 2013.
- You meet the tests described under [Married persons who live apart](#), later.

Married. If you were married on December 31, 2013, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2013.

If your spouse died in 2013, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2013.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar

relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.

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 2013.
3. You lived apart from your spouse for the last 6 months of 2013. 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 2013. 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 2013, 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 2013.
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 2013. 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, 2014. 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 2013 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 2013, 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 2013, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2013 estimated state or local income tax, the

amount applied is treated as received in 2013.



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 2012 and you claimed the standard deduction on your 2012 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 chapter 1 of 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

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 2013 on qualified student loans (defined later). **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. _____

scholarship from ABC University. The total amounts you received from ABC University during 2013 are as follows:

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

The Form 1042-S you received from ABC University for 2013 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 2013 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 [Student Loan Interest Deduction Worksheet](#), earlier, to figure your modified AGI.

Use the [Student Loan Interest Deduction Worksheet](#), earlier, 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 (\$3,900 for 2013), 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](#) below). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

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

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 2013. Use the [Itemized Deductions Worksheet](#) below to figure the amount to enter on line 11 if the amount on line 10 is more than:

- \$250,000 and you checked filing status box 1, or
- \$150,000 and you checked filing status box 2.

If, during 2013, 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 chapter 5 of Pub. 519 for details.

Line 13—Exemption deduction. You can claim exemptions only to the extent of your income that is effectively connected with a U.S. trade or business. Generally, you can take an exemption of \$3,900 for yourself. Use the [Exemption Deduction Worksheet](#), later, to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than:

- \$250,000 if you checked filing status box 1, or
- \$150,000 if you checked filing status box 2.

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

Itemized Deductions Worksheet—Line 11

Keep for Your Records 

1. Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2013	1. _____
2. Multiply line 1 by 80% (.80)	2. _____
3. Enter the amount from Form 1040NR-EZ, line 10	3. _____
4. Enter \$250,000 (\$150,000 if you checked filing status box 2)	4. _____
5. Is the amount on line 4 less than the amount on line 3?	
<input type="checkbox"/> No. STOP. Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.	
<input type="checkbox"/> Yes. Subtract line 4 from line 3	
6. Multiply line 5 by 3% (.03)	5. _____
7. Enter the smaller of line 2 or line 6	6. _____
8. Total itemized deductions. Subtract line 7 from line 1. Enter the result here and on Form 1040NR-EZ, line 11. Then, on the dotted line to the left of the line 12 entry space, enter "IDW"	7. _____
	8. _____

spouse and dependents. However, you must use Form 1040NR 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—2013 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2013. Include any overpayment that you applied to your 2013 estimated tax from:

- Your 2012 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, explain all of the payments you made in 2013 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 2013.

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 2014](#) under Reminders, later.

Exemption Deduction Worksheet—Line 13

Keep for Your Records

1. Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?

- No.** Enter \$3,900 on Form 1040NR-EZ, line 13.
- Yes.** Go to line 3.

2. Exemption amount	2. <u>\$3,900</u>
3. Enter the amount from Form 1040NR-EZ, line 10	3. _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.	4. _____
<ul style="list-style-type: none"> • Box 1—\$250,000 • Box 2—\$150,000 	
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 2), STOP . You cannot take a deduction for your exemption.	5. _____
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal	7. _____
8. Multiply line 2 by the decimal on line 7	8. _____
9. Exemption deduction. Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	9. _____

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 _____

Routing number (line 23b) 1234
Account number (line 23d) 1234

15-00000000

Do not include the check number


1 250250025 202020186 1234

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

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

Lines 23a through 23e—Amount refunded to you. If you want to check the status of your refund, see [Refund Information](#), later. Just use the IRS2Go phone app or go to [IRS.gov](#) and click on *Where's My Refund?* Information about your return will generally be available 4 weeks after you mail your return. Have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

 **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.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

Why Use Direct Deposit?

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

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 2013). 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 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2014. If you designate your deposit to be for 2013, 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 2013.



You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. 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 TreasuryDirect® 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](#), earlier, 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 file your 2013 return after December 31, 2014.



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 2014 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2014 estimated tax.



This election to apply part or all of the amount overpaid to your 2014 estimated tax cannot be changed later.

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2014. (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 check or money order. Do not include any estimated tax payment for 2014 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.

Use TeleTax topic 206 by calling 1-800-829-4477 or see Tax Topic 206 on IRS.gov.

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 or 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.

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

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

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 “2013 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 2014. See [Income Tax Withholding and Estimated Tax Payments for 2014](#) 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. 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, 2014, and you pay after April 15, 2014, you will be charged interest on the tax not paid by April 15, 2014.

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 2013 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2012 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 2012 return and you were a U.S. citizen or resident for all of 2012.
2. Line 21 on your 2013 return is at least 100% of the tax shown on your 2012 return. (But see *Caution* below.)

Your estimated tax payments for 2013 must have been made on time and for the required amount.



If your 2012 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2013), item (2) applies only if line 21 on your 2013 tax return is at least 110% of the tax shown on your 2012 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2012 return" is the amount on your 2012 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 2013 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 2014 tax return (see [When To File](#), earlier). If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040NR-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."

Identity Protection PIN

For 2013, if you received an Identity Protection Personal Identification

Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2013 tax returns generally were sent in December 2013.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to

www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

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 2012 on an F-1 visa as an academic student. During 2013, 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, 2013."

Item G

Enter the dates you entered and left the United States during 2013 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

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

September 2012, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2012 and plans to continue teaching through May 2014. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2014 and resume her Italian residence. For calendar year 2013, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2013 tax return as shown in [Example. Item J—Income Exempt from Tax by Treaty](#), earlier.



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

where's my refund? Visit [IRS.gov](#) and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return will generally be available within 4 weeks after you mail your return.



To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter the following information from your return:

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

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.



Updates to refund status are made once a day—usually at night.

If you do not have Internet access, you have two options.

- You can check the status of your refund on the free IRS2Go phone app.
- If you are in the United States, call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our live phone and walk-in assistants can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

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).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [www.irs.gov/espanol](#) and the phone number listed earlier.

Income Tax Withholding and Estimated Tax Payments for 2014

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 2014 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 2014 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2014 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 2014 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 fee for each return requested. See Form 4506 for the current fee. 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,"
- If you are in the United States, call 1-800-908-9946, or
- 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, use TeleTax topic 153 or 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 2010 return in 2014, 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. For more information, see Pub. 4535, Identity Theft Prevention and Victim Assistance.

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.

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

How to Get Tax Help

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

Free help with your tax return. You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

For more information on these programs, go to IRS.gov and enter “VITA” in the search box.

Internet. IRS.gov and **IRS2Go** are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.

- Check the status of your 2013 refund with the [Where's My Refund?](#) application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your e-filed return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.

- Use the [Interactive Tax Assistant \(ITA\)](#) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- Coming this filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using **Get Transcript**. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app by selecting *Mail Transcript* on IRS.gov or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past three years.

- Determine if you are eligible for the EITC and estimate the amount of the credit with the [Earned Income Tax Credit \(EITC\) Assistant](#).

- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.

- If you received the First Time Homebuyer Credit, you can use the [First Time Homebuyer Credit Account Look-up](#) tool for information on your repayments and account balance.

- Check the status of your amended return using [Where's My Amended Return?](#) Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.

- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.

- Determine if you are eligible and apply for an [online payment agreement](#), if you owe more tax than you can pay today.

- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.

- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.

- Request an **Electronic Filing PIN** by going to IRS.gov and entering *Electronic Filing PIN* in the search box.

- Download forms, instructions and publications, including accessible versions for people with disabilities.

- Locate the nearest **Taxpayer Assistance Center (TAC)** using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under Contact Us on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.

- Apply for an **Employer Identification Number (EIN)**. Go to IRS.gov and enter *Apply for an EIN* in the search box.

- Read the Internal Revenue Code, regulations, or other official guidance.

- Read Internal Revenue Bulletins.

- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

Phone. You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site, 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.

- Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you e-file, you can start checking on the status of your return within 24 hours after the IRS

receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live phone and walk-in assistors can research the status of your refund only if it's been more than 6 weeks since you mailed your paper return.

- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.

- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.

- Call **TeleTax**, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.

- Call using TTY/TDD equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

Walk-in. You can find a selection of forms, publications and services — in-person.

- Products. You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.

- Services. You can walk in to your local TAC for face-to-face tax help. An

employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

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

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 Accounts
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) 7535-3823

- London, England

U.S. Embassy
24/31 Grosvenor Square
London W1A 1AE
United Kingdom
Tel. {44} (207) 894-0477
Fax {44} (207) 495-4224

- 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.

Tax Information in Other Languages

For taxpayers whose native language is not English, we have the following resources available:

Over-the-Phone Interpreter Service.

The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is free to taxpayers. To find the nearest location, see [Everyday Tax Solutions](#), earlier.

Language websites. Taxpayers can find information on IRS.gov in the following languages:

- Spanish – www.irs.gov/Spanish
- Chinese – www.irs.gov/Chinese
- Vietnamese – www.irs.gov/Vietnamese
- Korean – www.irs.gov/Korean
- Russian – www.irs.gov/Russian

Death of a Taxpayer

If a taxpayer died before filing a return for 2013, 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 include 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, use TeleTax topic 356 or see Pub. 559, Survivors, Executors, and Administrators.

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 Fiscal Service.” You can send it to:

Bureau of the Fiscal Service
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.

Go to www.publicdebt.treas.gov/ for information on how to make this type of gift online.



You may be able to deduct this gift on your 2014 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 2013 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 or hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 1-800-829-4059.

People who are deaf or hard of hearing, or have a speech disability 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.
- *Where's My Amended Return*—Check the status of your amended return.
- *Free Tax Return Preparation*—Locate the site nearest you.
- *Recent Tax Changes*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement*

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, or
- 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 “Order Forms & Pubs” and then on “Forms & Pubs by U.S. Mail.”



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

or hard of hearing, or have a speech disability can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

National Taxpayer Advocate help-line. Call 1-877-777-4778.



Walk-in.

You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of forms, instructions, and publications available to photocopy from reproducible proofs. Many of our U.S. embassies and consulates abroad also offer these products and services (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.

Other ways to get help. See [How to Get Tax 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 send us

comments from www.irs.gov/formspubs. Select “Comment on Tax Forms and Publications” under “More Information.” Or you can send your comments to Internal Revenue Service, Tax Forms and Publications, 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 2013, for taxpayers filing a 2013 Form 1040NR-EZ tax return.

	Average Time Burden (Hours)	Average Cost*
1040NR-EZ	6	\$50

* Dollars rounded to the nearest \$10.

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. The estimated average time burden for all taxpayers filing a Form 1040NR-EZ is 6 hours, with an average cost of \$50 per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. There may be significant variation in taxpayer activity within this estimate.

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](#), earlier.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem 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, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have offices in *every state, the District of Columbia, and Puerto Rico*.
- Our [online tax toolkit](#) can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help.

How can you reach us?

If you think TAS can 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 us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, 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/sams.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some 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 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, read the LITC page on www.irs.gov/litc or IRS [Publication 4134, Low Income Taxpayer Clinic List](#). You can also get this publication at your local IRS office or by calling 1-800-829-3676.

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).

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

2013 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 \$3,045. 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	3,038	3,038
23,250	23,300	3,045	3,045
23,300	23,350	3,053	3,053
23,350	23,400	3,060	3,060

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								

(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—			
3,000				6,000				9,000			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	908	908
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	915	915
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	923	923
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	930	930
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	938	938
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	945	945
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	953	953
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	960	960
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	968	968
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	975	975
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	983	983
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	990	990
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	998	998
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	1,005	1,005
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	1,013	1,013
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	1,020	1,020
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	1,028	1,028
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	1,035	1,035
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,043	1,043
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,050	1,050
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,058	1,058
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,065	1,065
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,073	1,073
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,080	1,080
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,088	1,088
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,095	1,095
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,103	1,103
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,110	1,110
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,118	1,118
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,125	1,125
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,133	1,133
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,140	1,140
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,148	1,148
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,155	1,155
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,163	1,163
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,170	1,170
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,178	1,178
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,185	1,185
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,193	1,193
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,200	1,200
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,208	1,208
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,215	1,215
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,223	1,223
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,230	1,230
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,238	1,238
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,245	1,245
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,253	1,253
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,260	1,260
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,268	1,268
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,275	1,275
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,283	1,283
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,290	1,290
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,298	1,298
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,305	1,305
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,313	1,313
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,320	1,320
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,328	1,328
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,335	1,335
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,343	1,343
5,950	6,000	598	598	8,950	9,000	900	900	11,950	12,000	1,350	1,350

(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—			
12,000				15,000				18,000			
12,000	12,050	1,358	1,358	15,000	15,050	1,808	1,808	18,000	18,050	2,258	2,258
12,050	12,100	1,365	1,365	15,050	15,100	1,815	1,815	18,050	18,100	2,265	2,265
12,100	12,150	1,373	1,373	15,100	15,150	1,823	1,823	18,100	18,150	2,273	2,273
12,150	12,200	1,380	1,380	15,150	15,200	1,830	1,830	18,150	18,200	2,280	2,280
12,200	12,250	1,388	1,388	15,200	15,250	1,838	1,838	18,200	18,250	2,288	2,288
12,250	12,300	1,395	1,395	15,250	15,300	1,845	1,845	18,250	18,300	2,295	2,295
12,300	12,350	1,403	1,403	15,300	15,350	1,853	1,853	18,300	18,350	2,303	2,303
12,350	12,400	1,410	1,410	15,350	15,400	1,860	1,860	18,350	18,400	2,310	2,310
12,400	12,450	1,418	1,418	15,400	15,450	1,868	1,868	18,400	18,450	2,318	2,318
12,450	12,500	1,425	1,425	15,450	15,500	1,875	1,875	18,450	18,500	2,325	2,325
12,500	12,550	1,433	1,433	15,500	15,550	1,883	1,883	18,500	18,550	2,333	2,333
12,550	12,600	1,440	1,440	15,550	15,600	1,890	1,890	18,550	18,600	2,340	2,340
12,600	12,650	1,448	1,448	15,600	15,650	1,898	1,898	18,600	18,650	2,348	2,348
12,650	12,700	1,455	1,455	15,650	15,700	1,905	1,905	18,650	18,700	2,355	2,355
12,700	12,750	1,463	1,463	15,700	15,750	1,913	1,913	18,700	18,750	2,363	2,363
12,750	12,800	1,470	1,470	15,750	15,800	1,920	1,920	18,750	18,800	2,370	2,370
12,800	12,850	1,478	1,478	15,800	15,850	1,928	1,928	18,800	18,850	2,378	2,378
12,850	12,900	1,485	1,485	15,850	15,900	1,935	1,935	18,850	18,900	2,385	2,385
12,900	12,950	1,493	1,493	15,900	15,950	1,943	1,943	18,900	18,950	2,393	2,393
12,950	13,000	1,500	1,500	15,950	16,000	1,950	1,950	18,950	19,000	2,400	2,400
13,000				16,000				19,000			
13,000	13,050	1,508	1,508	16,000	16,050	1,958	1,958	19,000	19,050	2,408	2,408
13,050	13,100	1,515	1,515	16,050	16,100	1,965	1,965	19,050	19,100	2,415	2,415
13,100	13,150	1,523	1,523	16,100	16,150	1,973	1,973	19,100	19,150	2,423	2,423
13,150	13,200	1,530	1,530	16,150	16,200	1,980	1,980	19,150	19,200	2,430	2,430
13,200	13,250	1,538	1,538	16,200	16,250	1,988	1,988	19,200	19,250	2,438	2,438
13,250	13,300	1,545	1,545	16,250	16,300	1,995	1,995	19,250	19,300	2,445	2,445
13,300	13,350	1,553	1,553	16,300	16,350	2,003	2,003	19,300	19,350	2,453	2,453
13,350	13,400	1,560	1,560	16,350	16,400	2,010	2,010	19,350	19,400	2,460	2,460
13,400	13,450	1,568	1,568	16,400	16,450	2,018	2,018	19,400	19,450	2,468	2,468
13,450	13,500	1,575	1,575	16,450	16,500	2,025	2,025	19,450	19,500	2,475	2,475
13,500	13,550	1,583	1,583	16,500	16,550	2,033	2,033	19,500	19,550	2,483	2,483
13,550	13,600	1,590	1,590	16,550	16,600	2,040	2,040	19,550	19,600	2,490	2,490
13,600	13,650	1,598	1,598	16,600	16,650	2,048	2,048	19,600	19,650	2,498	2,498
13,650	13,700	1,605	1,605	16,650	16,700	2,055	2,055	19,650	19,700	2,505	2,505
13,700	13,750	1,613	1,613	16,700	16,750	2,063	2,063	19,700	19,750	2,513	2,513
13,750	13,800	1,620	1,620	16,750	16,800	2,070	2,070	19,750	19,800	2,520	2,520
13,800	13,850	1,628	1,628	16,800	16,850	2,078	2,078	19,800	19,850	2,528	2,528
13,850	13,900	1,635	1,635	16,850	16,900	2,085	2,085	19,850	19,900	2,535	2,535
13,900	13,950	1,643	1,643	16,900	16,950	2,093	2,093	19,900	19,950	2,543	2,543
13,950	14,000	1,650	1,650	16,950	17,000	2,100	2,100	19,950	20,000	2,550	2,550
14,000				17,000				20,000			
14,000	14,050	1,658	1,658	17,000	17,050	2,108	2,108	20,000	20,050	2,558	2,558
14,050	14,100	1,665	1,665	17,050	17,100	2,115	2,115	20,050	20,100	2,565	2,565
14,100	14,150	1,673	1,673	17,100	17,150	2,123	2,123	20,100	20,150	2,573	2,573
14,150	14,200	1,680	1,680	17,150	17,200	2,130	2,130	20,150	20,200	2,580	2,580
14,200	14,250	1,688	1,688	17,200	17,250	2,138	2,138	20,200	20,250	2,588	2,588
14,250	14,300	1,695	1,695	17,250	17,300	2,145	2,145	20,250	20,300	2,595	2,595
14,300	14,350	1,703	1,703	17,300	17,350	2,153	2,153	20,300	20,350	2,603	2,603
14,350	14,400	1,710	1,710	17,350	17,400	2,160	2,160	20,350	20,400	2,610	2,610
14,400	14,450	1,718	1,718	17,400	17,450	2,168	2,168	20,400	20,450	2,618	2,618
14,450	14,500	1,725	1,725	17,450	17,500	2,175	2,175	20,450	20,500	2,625	2,625
14,500	14,550	1,733	1,733	17,500	17,550	2,183	2,183	20,500	20,550	2,633	2,633
14,550	14,600	1,740	1,740	17,550	17,600	2,190	2,190	20,550	20,600	2,640	2,640
14,600	14,650	1,748	1,748	17,600	17,650	2,198	2,198	20,600	20,650	2,648	2,648
14,650	14,700	1,755	1,755	17,650	17,700	2,205	2,205	20,650	20,700	2,655	2,655
14,700	14,750	1,763	1,763	17,700	17,750	2,213	2,213	20,700	20,750	2,663	2,663
14,750	14,800	1,770	1,770	17,750	17,800	2,220	2,220	20,750	20,800	2,670	2,670
14,800	14,850	1,778	1,778	17,800	17,850	2,228	2,228	20,800	20,850	2,678	2,678
14,850	14,900	1,785	1,785	17,850	17,900	2,235	2,235	20,850	20,900	2,685	2,685
14,900	14,950	1,793	1,793	17,900	17,950	2,243	2,243	20,900	20,950	2,693	2,693
14,950	15,000	1,800	1,800	17,950	18,000	2,250	2,250	20,950	21,000	2,700	2,700

(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	2,708	2,708	24,000	24,050	3,158	3,158	27,000	27,050	3,608	3,608
21,050	21,100	2,715	2,715	24,050	24,100	3,165	3,165	27,050	27,100	3,615	3,615
21,100	21,150	2,723	2,723	24,100	24,150	3,173	3,173	27,100	27,150	3,623	3,623
21,150	21,200	2,730	2,730	24,150	24,200	3,180	3,180	27,150	27,200	3,630	3,630
21,200	21,250	2,738	2,738	24,200	24,250	3,188	3,188	27,200	27,250	3,638	3,638
21,250	21,300	2,745	2,745	24,250	24,300	3,195	3,195	27,250	27,300	3,645	3,645
21,300	21,350	2,753	2,753	24,300	24,350	3,203	3,203	27,300	27,350	3,653	3,653
21,350	21,400	2,760	2,760	24,350	24,400	3,210	3,210	27,350	27,400	3,660	3,660
21,400	21,450	2,768	2,768	24,400	24,450	3,218	3,218	27,400	27,450	3,668	3,668
21,450	21,500	2,775	2,775	24,450	24,500	3,225	3,225	27,450	27,500	3,675	3,675
21,500	21,550	2,783	2,783	24,500	24,550	3,233	3,233	27,500	27,550	3,683	3,683
21,550	21,600	2,790	2,790	24,550	24,600	3,240	3,240	27,550	27,600	3,690	3,690
21,600	21,650	2,798	2,798	24,600	24,650	3,248	3,248	27,600	27,650	3,698	3,698
21,650	21,700	2,805	2,805	24,650	24,700	3,255	3,255	27,650	27,700	3,705	3,705
21,700	21,750	2,813	2,813	24,700	24,750	3,263	3,263	27,700	27,750	3,713	3,713
21,750	21,800	2,820	2,820	24,750	24,800	3,270	3,270	27,750	27,800	3,720	3,720
21,800	21,850	2,828	2,828	24,800	24,850	3,278	3,278	27,800	27,850	3,728	3,728
21,850	21,900	2,835	2,835	24,850	24,900	3,285	3,285	27,850	27,900	3,735	3,735
21,900	21,950	2,843	2,843	24,900	24,950	3,293	3,293	27,900	27,950	3,743	3,743
21,950	22,000	2,850	2,850	24,950	25,000	3,300	3,300	27,950	28,000	3,750	3,750
22,000				25,000				28,000			
22,000	22,050	2,858	2,858	25,000	25,050	3,308	3,308	28,000	28,050	3,758	3,758
22,050	22,100	2,865	2,865	25,050	25,100	3,315	3,315	28,050	28,100	3,765	3,765
22,100	22,150	2,873	2,873	25,100	25,150	3,323	3,323	28,100	28,150	3,773	3,773
22,150	22,200	2,880	2,880	25,150	25,200	3,330	3,330	28,150	28,200	3,780	3,780
22,200	22,250	2,888	2,888	25,200	25,250	3,338	3,338	28,200	28,250	3,788	3,788
22,250	22,300	2,895	2,895	25,250	25,300	3,345	3,345	28,250	28,300	3,795	3,795
22,300	22,350	2,903	2,903	25,300	25,350	3,353	3,353	28,300	28,350	3,803	3,803
22,350	22,400	2,910	2,910	25,350	25,400	3,360	3,360	28,350	28,400	3,810	3,810
22,400	22,450	2,918	2,918	25,400	25,450	3,368	3,368	28,400	28,450	3,818	3,818
22,450	22,500	2,925	2,925	25,450	25,500	3,375	3,375	28,450	28,500	3,825	3,825
22,500	22,550	2,933	2,933	25,500	25,550	3,383	3,383	28,500	28,550	3,833	3,833
22,550	22,600	2,940	2,940	25,550	25,600	3,390	3,390	28,550	28,600	3,840	3,840
22,600	22,650	2,948	2,948	25,600	25,650	3,398	3,398	28,600	28,650	3,848	3,848
22,650	22,700	2,955	2,955	25,650	25,700	3,405	3,405	28,650	28,700	3,855	3,855
22,700	22,750	2,963	2,963	25,700	25,750	3,413	3,413	28,700	28,750	3,863	3,863
22,750	22,800	2,970	2,970	25,750	25,800	3,420	3,420	28,750	28,800	3,870	3,870
22,800	22,850	2,978	2,978	25,800	25,850	3,428	3,428	28,800	28,850	3,878	3,878
22,850	22,900	2,985	2,985	25,850	25,900	3,435	3,435	28,850	28,900	3,885	3,885
22,900	22,950	2,993	2,993	25,900	25,950	3,443	3,443	28,900	28,950	3,893	3,893
22,950	23,000	3,000	3,000	25,950	26,000	3,450	3,450	28,950	29,000	3,900	3,900
23,000				26,000				29,000			
23,000	23,050	3,008	3,008	26,000	26,050	3,458	3,458	29,000	29,050	3,908	3,908
23,050	23,100	3,015	3,015	26,050	26,100	3,465	3,465	29,050	29,100	3,915	3,915
23,100	23,150	3,023	3,023	26,100	26,150	3,473	3,473	29,100	29,150	3,923	3,923
23,150	23,200	3,030	3,030	26,150	26,200	3,480	3,480	29,150	29,200	3,930	3,930
23,200	23,250	3,038	3,038	26,200	26,250	3,488	3,488	29,200	29,250	3,938	3,938
23,250	23,300	3,045	3,045	26,250	26,300	3,495	3,495	29,250	29,300	3,945	3,945
23,300	23,350	3,053	3,053	26,300	26,350	3,503	3,503	29,300	29,350	3,953	3,953
23,350	23,400	3,060	3,060	26,350	26,400	3,510	3,510	29,350	29,400	3,960	3,960
23,400	23,450	3,068	3,068	26,400	26,450	3,518	3,518	29,400	29,450	3,968	3,968
23,450	23,500	3,075	3,075	26,450	26,500	3,525	3,525	29,450	29,500	3,975	3,975
23,500	23,550	3,083	3,083	26,500	26,550	3,533	3,533	29,500	29,550	3,983	3,983
23,550	23,600	3,090	3,090	26,550	26,600	3,540	3,540	29,550	29,600	3,990	3,990
23,600	23,650	3,098	3,098	26,600	26,650	3,548	3,548	29,600	29,650	3,998	3,998
23,650	23,700	3,105	3,105	26,650	26,700	3,555	3,555	29,650	29,700	4,005	4,005
23,700	23,750	3,113	3,113	26,700	26,750	3,563	3,563	29,700	29,750	4,013	4,013
23,750	23,800	3,120	3,120	26,750	26,800	3,570	3,570	29,750	29,800	4,020	4,020
23,800	23,850	3,128	3,128	26,800	26,850	3,578	3,578	29,800	29,850	4,028	4,028
23,850	23,900	3,135	3,135	26,850	26,900	3,585	3,585	29,850	29,900	4,035	4,035
23,900	23,950	3,143	3,143	26,900	26,950	3,593	3,593	29,900	29,950	4,043	4,043
23,950	24,000	3,150	3,150	26,950	27,000	3,600	3,600	29,950	30,000	4,050	4,050

(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	4,058	4,058	33,000	33,050	4,508	4,508	36,000	36,050	4,958	4,958
30,050	30,100	4,065	4,065	33,050	33,100	4,515	4,515	36,050	36,100	4,965	4,965
30,100	30,150	4,073	4,073	33,100	33,150	4,523	4,523	36,100	36,150	4,973	4,973
30,150	30,200	4,080	4,080	33,150	33,200	4,530	4,530	36,150	36,200	4,980	4,980
30,200	30,250	4,088	4,088	33,200	33,250	4,538	4,538	36,200	36,250	4,988	4,988
30,250	30,300	4,095	4,095	33,250	33,300	4,545	4,545	36,250	36,300	4,998	4,998
30,300	30,350	4,103	4,103	33,300	33,350	4,553	4,553	36,300	36,350	5,010	5,010
30,350	30,400	4,110	4,110	33,350	33,400	4,560	4,560	36,350	36,400	5,023	5,023
30,400	30,450	4,118	4,118	33,400	33,450	4,568	4,568	36,400	36,450	5,035	5,035
30,450	30,500	4,125	4,125	33,450	33,500	4,575	4,575	36,450	36,500	5,048	5,048
30,500	30,550	4,133	4,133	33,500	33,550	4,583	4,583	36,500	36,550	5,060	5,060
30,550	30,600	4,140	4,140	33,550	33,600	4,590	4,590	36,550	36,600	5,073	5,073
30,600	30,650	4,148	4,148	33,600	33,650	4,598	4,598	36,600	36,650	5,085	5,085
30,650	30,700	4,155	4,155	33,650	33,700	4,605	4,605	36,650	36,700	5,098	5,098
30,700	30,750	4,163	4,163	33,700	33,750	4,613	4,613	36,700	36,750	5,110	5,110
30,750	30,800	4,170	4,170	33,750	33,800	4,620	4,620	36,750	36,800	5,123	5,123
30,800	30,850	4,178	4,178	33,800	33,850	4,628	4,628	36,800	36,850	5,135	5,135
30,850	30,900	4,185	4,185	33,850	33,900	4,635	4,635	36,850	36,900	5,148	5,148
30,900	30,950	4,193	4,193	33,900	33,950	4,643	4,643	36,900	36,950	5,160	5,160
30,950	31,000	4,200	4,200	33,950	34,000	4,650	4,650	36,950	37,000	5,173	5,173
31,000				34,000				37,000			
31,000	31,050	4,208	4,208	34,000	34,050	4,658	4,658	37,000	37,050	5,185	5,185
31,050	31,100	4,215	4,215	34,050	34,100	4,665	4,665	37,050	37,100	5,198	5,198
31,100	31,150	4,223	4,223	34,100	34,150	4,673	4,673	37,100	37,150	5,210	5,210
31,150	31,200	4,230	4,230	34,150	34,200	4,680	4,680	37,150	37,200	5,223	5,223
31,200	31,250	4,238	4,238	34,200	34,250	4,688	4,688	37,200	37,250	5,235	5,235
31,250	31,300	4,245	4,245	34,250	34,300	4,695	4,695	37,250	37,300	5,248	5,248
31,300	31,350	4,253	4,253	34,300	34,350	4,703	4,703	37,300	37,350	5,260	5,260
31,350	31,400	4,260	4,260	34,350	34,400	4,710	4,710	37,350	37,400	5,273	5,273
31,400	31,450	4,268	4,268	34,400	34,450	4,718	4,718	37,400	37,450	5,285	5,285
31,450	31,500	4,275	4,275	34,450	34,500	4,725	4,725	37,450	37,500	5,298	5,298
31,500	31,550	4,283	4,283	34,500	34,550	4,733	4,733	37,500	37,550	5,310	5,310
31,550	31,600	4,290	4,290	34,550	34,600	4,740	4,740	37,550	37,600	5,323	5,323
31,600	31,650	4,298	4,298	34,600	34,650	4,748	4,748	37,600	37,650	5,335	5,335
31,650	31,700	4,305	4,305	34,650	34,700	4,755	4,755	37,650	37,700	5,348	5,348
31,700	31,750	4,313	4,313	34,700	34,750	4,763	4,763	37,700	37,750	5,360	5,360
31,750	31,800	4,320	4,320	34,750	34,800	4,770	4,770	37,750	37,800	5,373	5,373
31,800	31,850	4,328	4,328	34,800	34,850	4,778	4,778	37,800	37,850	5,385	5,385
31,850	31,900	4,335	4,335	34,850	34,900	4,785	4,785	37,850	37,900	5,398	5,398
31,900	31,950	4,343	4,343	34,900	34,950	4,793	4,793	37,900	37,950	5,410	5,410
31,950	32,000	4,350	4,350	34,950	35,000	4,800	4,800	37,950	38,000	5,423	5,423
32,000				35,000				38,000			
32,000	32,050	4,358	4,358	35,000	35,050	4,808	4,808	38,000	38,050	5,435	5,435
32,050	32,100	4,365	4,365	35,050	35,100	4,815	4,815	38,050	38,100	5,448	5,448
32,100	32,150	4,373	4,373	35,100	35,150	4,823	4,823	38,100	38,150	5,460	5,460
32,150	32,200	4,380	4,380	35,150	35,200	4,830	4,830	38,150	38,200	5,473	5,473
32,200	32,250	4,388	4,388	35,200	35,250	4,838	4,838	38,200	38,250	5,485	5,485
32,250	32,300	4,395	4,395	35,250	35,300	4,845	4,845	38,250	38,300	5,498	5,498
32,300	32,350	4,403	4,403	35,300	35,350	4,853	4,853	38,300	38,350	5,510	5,510
32,350	32,400	4,410	4,410	35,350	35,400	4,860	4,860	38,350	38,400	5,523	5,523
32,400	32,450	4,418	4,418	35,400	35,450	4,868	4,868	38,400	38,450	5,535	5,535
32,450	32,500	4,425	4,425	35,450	35,500	4,875	4,875	38,450	38,500	5,548	5,548
32,500	32,550	4,433	4,433	35,500	35,550	4,883	4,883	38,500	38,550	5,560	5,560
32,550	32,600	4,440	4,440	35,550	35,600	4,890	4,890	38,550	38,600	5,573	5,573
32,600	32,650	4,448	4,448	35,600	35,650	4,898	4,898	38,600	38,650	5,585	5,585
32,650	32,700	4,455	4,455	35,650	35,700	4,905	4,905	38,650	38,700	5,598	5,598
32,700	32,750	4,463	4,463	35,700	35,750	4,913	4,913	38,700	38,750	5,610	5,610
32,750	32,800	4,470	4,470	35,750	35,800	4,920	4,920	38,750	38,800	5,623	5,623
32,800	32,850	4,478	4,478	35,800	35,850	4,928	4,928	38,800	38,850	5,635	5,635
32,850	32,900	4,485	4,485	35,850	35,900	4,935	4,935	38,850	38,900	5,648	5,648
32,900	32,950	4,493	4,493	35,900	35,950	4,943	4,943	38,900	38,950	5,660	5,660
32,950	33,000	4,500	4,500	35,950	36,000	4,950	4,950	38,950	39,000	5,673	5,673

(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	5,685	5,685	42,000	42,050	6,435	6,435	45,000	45,050	7,185	7,185
39,050	39,100	5,698	5,698	42,050	42,100	6,448	6,448	45,050	45,100	7,198	7,198
39,100	39,150	5,710	5,710	42,100	42,150	6,460	6,460	45,100	45,150	7,210	7,210
39,150	39,200	5,723	5,723	42,150	42,200	6,473	6,473	45,150	45,200	7,223	7,223
39,200	39,250	5,735	5,735	42,200	42,250	6,485	6,485	45,200	45,250	7,235	7,235
39,250	39,300	5,748	5,748	42,250	42,300	6,498	6,498	45,250	45,300	7,248	7,248
39,300	39,350	5,760	5,760	42,300	42,350	6,510	6,510	45,300	45,350	7,260	7,260
39,350	39,400	5,773	5,773	42,350	42,400	6,523	6,523	45,350	45,400	7,273	7,273
39,400	39,450	5,785	5,785	42,400	42,450	6,535	6,535	45,400	45,450	7,285	7,285
39,450	39,500	5,798	5,798	42,450	42,500	6,548	6,548	45,450	45,500	7,298	7,298
39,500	39,550	5,810	5,810	42,500	42,550	6,560	6,560	45,500	45,550	7,310	7,310
39,550	39,600	5,823	5,823	42,550	42,600	6,573	6,573	45,550	45,600	7,323	7,323
39,600	39,650	5,835	5,835	42,600	42,650	6,585	6,585	45,600	45,650	7,335	7,335
39,650	39,700	5,848	5,848	42,650	42,700	6,598	6,598	45,650	45,700	7,348	7,348
39,700	39,750	5,860	5,860	42,700	42,750	6,610	6,610	45,700	45,750	7,360	7,360
39,750	39,800	5,873	5,873	42,750	42,800	6,623	6,623	45,750	45,800	7,373	7,373
39,800	39,850	5,885	5,885	42,800	42,850	6,635	6,635	45,800	45,850	7,385	7,385
39,850	39,900	5,898	5,898	42,850	42,900	6,648	6,648	45,850	45,900	7,398	7,398
39,900	39,950	5,910	5,910	42,900	42,950	6,660	6,660	45,900	45,950	7,410	7,410
39,950	40,000	5,923	5,923	42,950	43,000	6,673	6,673	45,950	46,000	7,423	7,423
40,000				43,000				46,000			
40,000	40,050	5,935	5,935	43,000	43,050	6,685	6,685	46,000	46,050	7,435	7,435
40,050	40,100	5,948	5,948	43,050	43,100	6,698	6,698	46,050	46,100	7,448	7,448
40,100	40,150	5,960	5,960	43,100	43,150	6,710	6,710	46,100	46,150	7,460	7,460
40,150	40,200	5,973	5,973	43,150	43,200	6,723	6,723	46,150	46,200	7,473	7,473
40,200	40,250	5,985	5,985	43,200	43,250	6,735	6,735	46,200	46,250	7,485	7,485
40,250	40,300	5,998	5,998	43,250	43,300	6,748	6,748	46,250	46,300	7,498	7,498
40,300	40,350	6,010	6,010	43,300	43,350	6,760	6,760	46,300	46,350	7,510	7,510
40,350	40,400	6,023	6,023	43,350	43,400	6,773	6,773	46,350	46,400	7,523	7,523
40,400	40,450	6,035	6,035	43,400	43,450	6,785	6,785	46,400	46,450	7,535	7,535
40,450	40,500	6,048	6,048	43,450	43,500	6,798	6,798	46,450	46,500	7,548	7,548
40,500	40,550	6,060	6,060	43,500	43,550	6,810	6,810	46,500	46,550	7,560	7,560
40,550	40,600	6,073	6,073	43,550	43,600	6,823	6,823	46,550	46,600	7,573	7,573
40,600	40,650	6,085	6,085	43,600	43,650	6,835	6,835	46,600	46,650	7,585	7,585
40,650	40,700	6,098	6,098	43,650	43,700	6,848	6,848	46,650	46,700	7,598	7,598
40,700	40,750	6,110	6,110	43,700	43,750	6,860	6,860	46,700	46,750	7,610	7,610
40,750	40,800	6,123	6,123	43,750	43,800	6,873	6,873	46,750	46,800	7,623	7,623
40,800	40,850	6,135	6,135	43,800	43,850	6,885	6,885	46,800	46,850	7,635	7,635
40,850	40,900	6,148	6,148	43,850	43,900	6,898	6,898	46,850	46,900	7,648	7,648
40,900	40,950	6,160	6,160	43,900	43,950	6,910	6,910	46,900	46,950	7,660	7,660
40,950	41,000	6,173	6,173	43,950	44,000	6,923	6,923	46,950	47,000	7,673	7,673
41,000				44,000				47,000			
41,000	41,050	6,185	6,185	44,000	44,050	6,935	6,935	47,000	47,050	7,685	7,685
41,050	41,100	6,198	6,198	44,050	44,100	6,948	6,948	47,050	47,100	7,698	7,698
41,100	41,150	6,210	6,210	44,100	44,150	6,960	6,960	47,100	47,150	7,710	7,710
41,150	41,200	6,223	6,223	44,150	44,200	6,973	6,973	47,150	47,200	7,723	7,723
41,200	41,250	6,235	6,235	44,200	44,250	6,985	6,985	47,200	47,250	7,735	7,735
41,250	41,300	6,248	6,248	44,250	44,300	6,998	6,998	47,250	47,300	7,748	7,748
41,300	41,350	6,260	6,260	44,300	44,350	7,010	7,010	47,300	47,350	7,760	7,760
41,350	41,400	6,273	6,273	44,350	44,400	7,023	7,023	47,350	47,400	7,773	7,773
41,400	41,450	6,285	6,285	44,400	44,450	7,035	7,035	47,400	47,450	7,785	7,785
41,450	41,500	6,298	6,298	44,450	44,500	7,048	7,048	47,450	47,500	7,798	7,798
41,500	41,550	6,310	6,310	44,500	44,550	7,060	7,060	47,500	47,550	7,810	7,810
41,550	41,600	6,323	6,323	44,550	44,600	7,073	7,073	47,550	47,600	7,823	7,823
41,600	41,650	6,335	6,335	44,600	44,650	7,085	7,085	47,600	47,650	7,835	7,835
41,650	41,700	6,348	6,348	44,650	44,700	7,098	7,098	47,650	47,700	7,848	7,848
41,700	41,750	6,360	6,360	44,700	44,750	7,110	7,110	47,700	47,750	7,860	7,860
41,750	41,800	6,373	6,373	44,750	44,800	7,123	7,123	47,750	47,800	7,873	7,873
41,800	41,850	6,385	6,385	44,800	44,850	7,135	7,135	47,800	47,850	7,885	7,885
41,850	41,900	6,398	6,398	44,850	44,900	7,148	7,148	47,850	47,900	7,898	7,898
41,900	41,950	6,410	6,410	44,900	44,950	7,160	7,160	47,900	47,950	7,910	7,910
41,950	42,000	6,423	6,423	44,950	45,000	7,173	7,173	47,950	48,000	7,923	7,923

(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—			
48,000				51,000				54,000			
48,000	48,050	7,935	7,935	51,000	51,050	8,685	8,685	54,000	54,050	9,435	9,435
48,050	48,100	7,948	7,948	51,050	51,100	8,698	8,698	54,050	54,100	9,448	9,448
48,100	48,150	7,960	7,960	51,100	51,150	8,710	8,710	54,100	54,150	9,460	9,460
48,150	48,200	7,973	7,973	51,150	51,200	8,723	8,723	54,150	54,200	9,473	9,473
48,200	48,250	7,985	7,985	51,200	51,250	8,735	8,735	54,200	54,250	9,485	9,485
48,250	48,300	7,998	7,998	51,250	51,300	8,748	8,748	54,250	54,300	9,498	9,498
48,300	48,350	8,010	8,010	51,300	51,350	8,760	8,760	54,300	54,350	9,510	9,510
48,350	48,400	8,023	8,023	51,350	51,400	8,773	8,773	54,350	54,400	9,523	9,523
48,400	48,450	8,035	8,035	51,400	51,450	8,785	8,785	54,400	54,450	9,535	9,535
48,450	48,500	8,048	8,048	51,450	51,500	8,798	8,798	54,450	54,500	9,548	9,548
48,500	48,550	8,060	8,060	51,500	51,550	8,810	8,810	54,500	54,550	9,560	9,560
48,550	48,600	8,073	8,073	51,550	51,600	8,823	8,823	54,550	54,600	9,573	9,573
48,600	48,650	8,085	8,085	51,600	51,650	8,835	8,835	54,600	54,650	9,585	9,585
48,650	48,700	8,098	8,098	51,650	51,700	8,848	8,848	54,650	54,700	9,598	9,598
48,700	48,750	8,110	8,110	51,700	51,750	8,860	8,860	54,700	54,750	9,610	9,610
48,750	48,800	8,123	8,123	51,750	51,800	8,873	8,873	54,750	54,800	9,623	9,623
48,800	48,850	8,135	8,135	51,800	51,850	8,885	8,885	54,800	54,850	9,635	9,635
48,850	48,900	8,148	8,148	51,850	51,900	8,898	8,898	54,850	54,900	9,648	9,648
48,900	48,950	8,160	8,160	51,900	51,950	8,910	8,910	54,900	54,950	9,660	9,660
48,950	49,000	8,173	8,173	51,950	52,000	8,923	8,923	54,950	55,000	9,673	9,673
49,000				52,000				55,000			
49,000	49,050	8,185	8,185	52,000	52,050	8,935	8,935	55,000	55,050	9,685	9,685
49,050	49,100	8,198	8,198	52,050	52,100	8,948	8,948	55,050	55,100	9,698	9,698
49,100	49,150	8,210	8,210	52,100	52,150	8,960	8,960	55,100	55,150	9,710	9,710
49,150	49,200	8,223	8,223	52,150	52,200	8,973	8,973	55,150	55,200	9,723	9,723
49,200	49,250	8,235	8,235	52,200	52,250	8,985	8,985	55,200	55,250	9,735	9,735
49,250	49,300	8,248	8,248	52,250	52,300	8,998	8,998	55,250	55,300	9,748	9,748
49,300	49,350	8,260	8,260	52,300	52,350	9,010	9,010	55,300	55,350	9,760	9,760
49,350	49,400	8,273	8,273	52,350	52,400	9,023	9,023	55,350	55,400	9,773	9,773
49,400	49,450	8,285	8,285	52,400	52,450	9,035	9,035	55,400	55,450	9,785	9,785
49,450	49,500	8,298	8,298	52,450	52,500	9,048	9,048	55,450	55,500	9,798	9,798
49,500	49,550	8,310	8,310	52,500	52,550	9,060	9,060	55,500	55,550	9,810	9,810
49,550	49,600	8,323	8,323	52,550	52,600	9,073	9,073	55,550	55,600	9,823	9,823
49,600	49,650	8,335	8,335	52,600	52,650	9,085	9,085	55,600	55,650	9,835	9,835
49,650	49,700	8,348	8,348	52,650	52,700	9,098	9,098	55,650	55,700	9,848	9,848
49,700	49,750	8,360	8,360	52,700	52,750	9,110	9,110	55,700	55,750	9,860	9,860
49,750	49,800	8,373	8,373	52,750	52,800	9,123	9,123	55,750	55,800	9,873	9,873
49,800	49,850	8,385	8,385	52,800	52,850	9,135	9,135	55,800	55,850	9,885	9,885
49,850	49,900	8,398	8,398	52,850	52,900	9,148	9,148	55,850	55,900	9,898	9,898
49,900	49,950	8,410	8,410	52,900	52,950	9,160	9,160	55,900	55,950	9,910	9,910
49,950	50,000	8,423	8,423	52,950	53,000	9,173	9,173	55,950	56,000	9,923	9,923
50,000				53,000				56,000			
50,000	50,050	8,435	8,435	53,000	53,050	9,185	9,185	56,000	56,050	9,935	9,935
50,050	50,100	8,448	8,448	53,050	53,100	9,198	9,198	56,050	56,100	9,948	9,948
50,100	50,150	8,460	8,460	53,100	53,150	9,210	9,210	56,100	56,150	9,960	9,960
50,150	50,200	8,473	8,473	53,150	53,200	9,223	9,223	56,150	56,200	9,973	9,973
50,200	50,250	8,485	8,485	53,200	53,250	9,235	9,235	56,200	56,250	9,985	9,985
50,250	50,300	8,498	8,498	53,250	53,300	9,248	9,248	56,250	56,300	9,998	9,998
50,300	50,350	8,510	8,510	53,300	53,350	9,260	9,260	56,300	56,350	10,010	10,010
50,350	50,400	8,523	8,523	53,350	53,400	9,273	9,273	56,350	56,400	10,023	10,023
50,400	50,450	8,535	8,535	53,400	53,450	9,285	9,285	56,400	56,450	10,035	10,035
50,450	50,500	8,548	8,548	53,450	53,500	9,298	9,298	56,450	56,500	10,048	10,048
50,500	50,550	8,560	8,560	53,500	53,550	9,310	9,310	56,500	56,550	10,060	10,060
50,550	50,600	8,573	8,573	53,550	53,600	9,323	9,323	56,550	56,600	10,073	10,073
50,600	50,650	8,585	8,585	53,600	53,650	9,335	9,335	56,600	56,650	10,085	10,085
50,650	50,700	8,598	8,598	53,650	53,700	9,348	9,348	56,650	56,700	10,098	10,098
50,700	50,750	8,610	8,610	53,700	53,750	9,360	9,360	56,700	56,750	10,110	10,110
50,750	50,800	8,623	8,623	53,750	53,800	9,373	9,373	56,750	56,800	10,123	10,123
50,800	50,850	8,635	8,635	53,800	53,850	9,385	9,385	56,800	56,850	10,135	10,135
50,850	50,900	8,648	8,648	53,850	53,900	9,398	9,398	56,850	56,900	10,148	10,148
50,900	50,950	8,660	8,660	53,900	53,950	9,410	9,410	56,900	56,950	10,160	10,160
50,950	51,000	8,673	8,673	53,950	54,000	9,423	9,423	56,950	57,000	10,173	10,173

(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	10,185	10,185	60,000	60,050	10,935	10,935	63,000	63,050	11,685	11,685
57,050	57,100	10,198	10,198	60,050	60,100	10,948	10,948	63,050	63,100	11,698	11,698
57,100	57,150	10,210	10,210	60,100	60,150	10,960	10,960	63,100	63,150	11,710	11,710
57,150	57,200	10,223	10,223	60,150	60,200	10,973	10,973	63,150	63,200	11,723	11,723
57,200	57,250	10,235	10,235	60,200	60,250	10,985	10,985	63,200	63,250	11,735	11,735
57,250	57,300	10,248	10,248	60,250	60,300	10,998	10,998	63,250	63,300	11,748	11,748
57,300	57,350	10,260	10,260	60,300	60,350	11,010	11,010	63,300	63,350	11,760	11,760
57,350	57,400	10,273	10,273	60,350	60,400	11,023	11,023	63,350	63,400	11,773	11,773
57,400	57,450	10,285	10,285	60,400	60,450	11,035	11,035	63,400	63,450	11,785	11,785
57,450	57,500	10,298	10,298	60,450	60,500	11,048	11,048	63,450	63,500	11,798	11,798
57,500	57,550	10,310	10,310	60,500	60,550	11,060	11,060	63,500	63,550	11,810	11,810
57,550	57,600	10,323	10,323	60,550	60,600	11,073	11,073	63,550	63,600	11,823	11,823
57,600	57,650	10,335	10,335	60,600	60,650	11,085	11,085	63,600	63,650	11,835	11,835
57,650	57,700	10,348	10,348	60,650	60,700	11,098	11,098	63,650	63,700	11,848	11,848
57,700	57,750	10,360	10,360	60,700	60,750	11,110	11,110	63,700	63,750	11,860	11,860
57,750	57,800	10,373	10,373	60,750	60,800	11,123	11,123	63,750	63,800	11,873	11,873
57,800	57,850	10,385	10,385	60,800	60,850	11,135	11,135	63,800	63,850	11,885	11,885
57,850	57,900	10,398	10,398	60,850	60,900	11,148	11,148	63,850	63,900	11,898	11,898
57,900	57,950	10,410	10,410	60,900	60,950	11,160	11,160	63,900	63,950	11,910	11,910
57,950	58,000	10,423	10,423	60,950	61,000	11,173	11,173	63,950	64,000	11,923	11,923
58,000				61,000				64,000			
58,000	58,050	10,435	10,435	61,000	61,050	11,185	11,185	64,000	64,050	11,935	11,935
58,050	58,100	10,448	10,448	61,050	61,100	11,198	11,198	64,050	64,100	11,948	11,948
58,100	58,150	10,460	10,460	61,100	61,150	11,210	11,210	64,100	64,150	11,960	11,960
58,150	58,200	10,473	10,473	61,150	61,200	11,223	11,223	64,150	64,200	11,973	11,973
58,200	58,250	10,485	10,485	61,200	61,250	11,235	11,235	64,200	64,250	11,985	11,985
58,250	58,300	10,498	10,498	61,250	61,300	11,248	11,248	64,250	64,300	11,998	11,998
58,300	58,350	10,510	10,510	61,300	61,350	11,260	11,260	64,300	64,350	12,010	12,010
58,350	58,400	10,523	10,523	61,350	61,400	11,273	11,273	64,350	64,400	12,023	12,023
58,400	58,450	10,535	10,535	61,400	61,450	11,285	11,285	64,400	64,450	12,035	12,035
58,450	58,500	10,548	10,548	61,450	61,500	11,298	11,298	64,450	64,500	12,048	12,048
58,500	58,550	10,560	10,560	61,500	61,550	11,310	11,310	64,500	64,550	12,060	12,060
58,550	58,600	10,573	10,573	61,550	61,600	11,323	11,323	64,550	64,600	12,073	12,073
58,600	58,650	10,585	10,585	61,600	61,650	11,335	11,335	64,600	64,650	12,085	12,085
58,650	58,700	10,598	10,598	61,650	61,700	11,348	11,348	64,650	64,700	12,098	12,098
58,700	58,750	10,610	10,610	61,700	61,750	11,360	11,360	64,700	64,750	12,110	12,110
58,750	58,800	10,623	10,623	61,750	61,800	11,373	11,373	64,750	64,800	12,123	12,123
58,800	58,850	10,635	10,635	61,800	61,850	11,385	11,385	64,800	64,850	12,135	12,135
58,850	58,900	10,648	10,648	61,850	61,900	11,398	11,398	64,850	64,900	12,148	12,148
58,900	58,950	10,660	10,660	61,900	61,950	11,410	11,410	64,900	64,950	12,160	12,160
58,950	59,000	10,673	10,673	61,950	62,000	11,423	11,423	64,950	65,000	12,173	12,173
59,000				62,000				65,000			
59,000	59,050	10,685	10,685	62,000	62,050	11,435	11,435	65,000	65,050	12,185	12,185
59,050	59,100	10,698	10,698	62,050	62,100	11,448	11,448	65,050	65,100	12,198	12,198
59,100	59,150	10,710	10,710	62,100	62,150	11,460	11,460	65,100	65,150	12,210	12,210
59,150	59,200	10,723	10,723	62,150	62,200	11,473	11,473	65,150	65,200	12,223	12,223
59,200	59,250	10,735	10,735	62,200	62,250	11,485	11,485	65,200	65,250	12,235	12,235
59,250	59,300	10,748	10,748	62,250	62,300	11,498	11,498	65,250	65,300	12,248	12,248
59,300	59,350	10,760	10,760	62,300	62,350	11,510	11,510	65,300	65,350	12,260	12,260
59,350	59,400	10,773	10,773	62,350	62,400	11,523	11,523	65,350	65,400	12,273	12,273
59,400	59,450	10,785	10,785	62,400	62,450	11,535	11,535	65,400	65,450	12,285	12,285
59,450	59,500	10,798	10,798	62,450	62,500	11,548	11,548	65,450	65,500	12,298	12,298
59,500	59,550	10,810	10,810	62,500	62,550	11,560	11,560	65,500	65,550	12,310	12,310
59,550	59,600	10,823	10,823	62,550	62,600	11,573	11,573	65,550	65,600	12,323	12,323
59,600	59,650	10,835	10,835	62,600	62,650	11,585	11,585	65,600	65,650	12,335	12,335
59,650	59,700	10,848	10,848	62,650	62,700	11,598	11,598	65,650	65,700	12,348	12,348
59,700	59,750	10,860	10,860	62,700	62,750	11,610	11,610	65,700	65,750	12,360	12,360
59,750	59,800	10,873	10,873	62,750	62,800	11,623	11,623	65,750	65,800	12,373	12,373
59,800	59,850	10,885	10,885	62,800	62,850	11,635	11,635	65,800	65,850	12,385	12,385
59,850	59,900	10,898	10,898	62,850	62,900	11,648	11,648	65,850	65,900	12,398	12,398
59,900	59,950	10,910	10,910	62,900	62,950	11,660	11,660	65,900	65,950	12,410	12,410
59,950	60,000	10,923	10,923	62,950	63,000	11,673	11,673	65,950	66,000	12,423	12,423

(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	12,435	12,435	69,000	69,050	13,185	13,185	72,000	72,050	13,935	13,935
66,050	66,100	12,448	12,448	69,050	69,100	13,198	13,198	72,050	72,100	13,948	13,948
66,100	66,150	12,460	12,460	69,100	69,150	13,210	13,210	72,100	72,150	13,960	13,960
66,150	66,200	12,473	12,473	69,150	69,200	13,223	13,223	72,150	72,200	13,973	13,973
66,200	66,250	12,485	12,485	69,200	69,250	13,235	13,235	72,200	72,250	13,985	13,985
66,250	66,300	12,498	12,498	69,250	69,300	13,248	13,248	72,250	72,300	13,998	13,998
66,300	66,350	12,510	12,510	69,300	69,350	13,260	13,260	72,300	72,350	14,010	14,010
66,350	66,400	12,523	12,523	69,350	69,400	13,273	13,273	72,350	72,400	14,023	14,023
66,400	66,450	12,535	12,535	69,400	69,450	13,285	13,285	72,400	72,450	14,035	14,035
66,450	66,500	12,548	12,548	69,450	69,500	13,298	13,298	72,450	72,500	14,048	14,048
66,500	66,550	12,560	12,560	69,500	69,550	13,310	13,310	72,500	72,550	14,060	14,060
66,550	66,600	12,573	12,573	69,550	69,600	13,323	13,323	72,550	72,600	14,073	14,073
66,600	66,650	12,585	12,585	69,600	69,650	13,335	13,335	72,600	72,650	14,085	14,085
66,650	66,700	12,598	12,598	69,650	69,700	13,348	13,348	72,650	72,700	14,098	14,098
66,700	66,750	12,610	12,610	69,700	69,750	13,360	13,360	72,700	72,750	14,110	14,110
66,750	66,800	12,623	12,623	69,750	69,800	13,373	13,373	72,750	72,800	14,123	14,123
66,800	66,850	12,635	12,635	69,800	69,850	13,385	13,385	72,800	72,850	14,135	14,135
66,850	66,900	12,648	12,648	69,850	69,900	13,398	13,398	72,850	72,900	14,148	14,148
66,900	66,950	12,660	12,660	69,900	69,950	13,410	13,410	72,900	72,950	14,160	14,160
66,950	67,000	12,673	12,673	69,950	70,000	13,423	13,423	72,950	73,000	14,173	14,173
67,000				70,000				73,000			
67,000	67,050	12,685	12,685	70,000	70,050	13,435	13,435	73,000	73,050	14,185	14,185
67,050	67,100	12,698	12,698	70,050	70,100	13,448	13,448	73,050	73,100	14,198	14,198
67,100	67,150	12,710	12,710	70,100	70,150	13,460	13,460	73,100	73,150	14,210	14,210
67,150	67,200	12,723	12,723	70,150	70,200	13,473	13,473	73,150	73,200	14,223	14,223
67,200	67,250	12,735	12,735	70,200	70,250	13,485	13,485	73,200	73,250	14,235	14,236
67,250	67,300	12,748	12,748	70,250	70,300	13,498	13,498	73,250	73,300	14,248	14,250
67,300	67,350	12,760	12,760	70,300	70,350	13,510	13,510	73,300	73,350	14,260	14,264
67,350	67,400	12,773	12,773	70,350	70,400	13,523	13,523	73,350	73,400	14,273	14,278
67,400	67,450	12,785	12,785	70,400	70,450	13,535	13,535	73,400	73,450	14,285	14,292
67,450	67,500	12,798	12,798	70,450	70,500	13,548	13,548	73,450	73,500	14,298	14,306
67,500	67,550	12,810	12,810	70,500	70,550	13,560	13,560	73,500	73,550	14,310	14,320
67,550	67,600	12,823	12,823	70,550	70,600	13,573	13,573	73,550	73,600	14,323	14,334
67,600	67,650	12,835	12,835	70,600	70,650	13,585	13,585	73,600	73,650	14,335	14,348
67,650	67,700	12,848	12,848	70,650	70,700	13,598	13,598	73,650	73,700	14,348	14,362
67,700	67,750	12,860	12,860	70,700	70,750	13,610	13,610	73,700	73,750	14,360	14,376
67,750	67,800	12,873	12,873	70,750	70,800	13,623	13,623	73,750	73,800	14,373	14,390
67,800	67,850	12,885	12,885	70,800	70,850	13,635	13,635	73,800	73,850	14,385	14,404
67,850	67,900	12,898	12,898	70,850	70,900	13,648	13,648	73,850	73,900	14,398	14,418
67,900	67,950	12,910	12,910	70,900	70,950	13,660	13,660	73,900	73,950	14,410	14,432
67,950	68,000	12,923	12,923	70,950	71,000	13,673	13,673	73,950	74,000	14,423	14,446
68,000				71,000				74,000			
68,000	68,050	12,935	12,935	71,000	71,050	13,685	13,685	74,000	74,050	14,435	14,460
68,050	68,100	12,948	12,948	71,050	71,100	13,698	13,698	74,050	74,100	14,448	14,474
68,100	68,150	12,960	12,960	71,100	71,150	13,710	13,710	74,100	74,150	14,460	14,488
68,150	68,200	12,973	12,973	71,150	71,200	13,723	13,723	74,150	74,200	14,473	14,502
68,200	68,250	12,985	12,985	71,200	71,250	13,735	13,735	74,200	74,250	14,485	14,516
68,250	68,300	12,998	12,998	71,250	71,300	13,748	13,748	74,250	74,300	14,498	14,530
68,300	68,350	13,010	13,010	71,300	71,350	13,760	13,760	74,300	74,350	14,510	14,544
68,350	68,400	13,023	13,023	71,350	71,400	13,773	13,773	74,350	74,400	14,523	14,558
68,400	68,450	13,035	13,035	71,400	71,450	13,785	13,785	74,400	74,450	14,535	14,572
68,450	68,500	13,048	13,048	71,450	71,500	13,798	13,798	74,450	74,500	14,548	14,586
68,500	68,550	13,060	13,060	71,500	71,550	13,810	13,810	74,500	74,550	14,560	14,600
68,550	68,600	13,073	13,073	71,550	71,600	13,823	13,823	74,550	74,600	14,573	14,614
68,600	68,650	13,085	13,085	71,600	71,650	13,835	13,835	74,600	74,650	14,585	14,628
68,650	68,700	13,098	13,098	71,650	71,700	13,848	13,848	74,650	74,700	14,598	14,642
68,700	68,750	13,110	13,110	71,700	71,750	13,860	13,860	74,700	74,750	14,610	14,656
68,750	68,800	13,123	13,123	71,750	71,800	13,873	13,873	74,750	74,800	14,623	14,670
68,800	68,850	13,135	13,135	71,800	71,850	13,885	13,885	74,800	74,850	14,635	14,684
68,850	68,900	13,148	13,148	71,850	71,900	13,898	13,898	74,850	74,900	14,648	14,698
68,900	68,950	13,160	13,160	71,900	71,950	13,910	13,910	74,900	74,950	14,660	14,712
68,950	69,000	13,173	13,173	71,950	72,000	13,923	13,923	74,950	75,000	14,673	14,726

(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	14,685	14,740	78,000	78,050	15,435	15,580	81,000	81,050	16,185	16,420
75,050	75,100	14,698	14,754	78,050	78,100	15,448	15,594	81,050	81,100	16,198	16,434
75,100	75,150	14,710	14,768	78,100	78,150	15,460	15,608	81,100	81,150	16,210	16,448
75,150	75,200	14,723	14,782	78,150	78,200	15,473	15,622	81,150	81,200	16,223	16,462
75,200	75,250	14,735	14,796	78,200	78,250	15,485	15,636	81,200	81,250	16,235	16,476
75,250	75,300	14,748	14,810	78,250	78,300	15,498	15,650	81,250	81,300	16,248	16,490
75,300	75,350	14,760	14,824	78,300	78,350	15,510	15,664	81,300	81,350	16,260	16,504
75,350	75,400	14,773	14,838	78,350	78,400	15,523	15,678	81,350	81,400	16,273	16,518
75,400	75,450	14,785	14,852	78,400	78,450	15,535	15,692	81,400	81,450	16,285	16,532
75,450	75,500	14,798	14,866	78,450	78,500	15,548	15,706	81,450	81,500	16,298	16,546
75,500	75,550	14,810	14,880	78,500	78,550	15,560	15,720	81,500	81,550	16,310	16,560
75,550	75,600	14,823	14,894	78,550	78,600	15,573	15,734	81,550	81,600	16,323	16,574
75,600	75,650	14,835	14,908	78,600	78,650	15,585	15,748	81,600	81,650	16,335	16,588
75,650	75,700	14,848	14,922	78,650	78,700	15,598	15,762	81,650	81,700	16,348	16,602
75,700	75,750	14,860	14,936	78,700	78,750	15,610	15,776	81,700	81,750	16,360	16,616
75,750	75,800	14,873	14,950	78,750	78,800	15,623	15,790	81,750	81,800	16,373	16,630
75,800	75,850	14,885	14,964	78,800	78,850	15,635	15,804	81,800	81,850	16,385	16,644
75,850	75,900	14,898	14,978	78,850	78,900	15,648	15,818	81,850	81,900	16,398	16,658
75,900	75,950	14,910	14,992	78,900	78,950	15,660	15,832	81,900	81,950	16,410	16,672
75,950	76,000	14,923	15,006	78,950	79,000	15,673	15,846	81,950	82,000	16,423	16,686
76,000				79,000				82,000			
76,000	76,050	14,935	15,020	79,000	79,050	15,685	15,860	82,000	82,050	16,435	16,700
76,050	76,100	14,948	15,034	79,050	79,100	15,698	15,874	82,050	82,100	16,448	16,714
76,100	76,150	14,960	15,048	79,100	79,150	15,710	15,888	82,100	82,150	16,460	16,728
76,150	76,200	14,973	15,062	79,150	79,200	15,723	15,902	82,150	82,200	16,473	16,742
76,200	76,250	14,985	15,076	79,200	79,250	15,735	15,916	82,200	82,250	16,485	16,756
76,250	76,300	14,998	15,090	79,250	79,300	15,748	15,930	82,250	82,300	16,498	16,770
76,300	76,350	15,010	15,104	79,300	79,350	15,760	15,944	82,300	82,350	16,510	16,784
76,350	76,400	15,023	15,118	79,350	79,400	15,773	15,958	82,350	82,400	16,523	16,798
76,400	76,450	15,035	15,132	79,400	79,450	15,785	15,972	82,400	82,450	16,535	16,812
76,450	76,500	15,048	15,146	79,450	79,500	15,798	15,986	82,450	82,500	16,548	16,826
76,500	76,550	15,060	15,160	79,500	79,550	15,810	16,000	82,500	82,550	16,560	16,840
76,550	76,600	15,073	15,174	79,550	79,600	15,823	16,014	82,550	82,600	16,573	16,854
76,600	76,650	15,085	15,188	79,600	79,650	15,835	16,028	82,600	82,650	16,585	16,868
76,650	76,700	15,098	15,202	79,650	79,700	15,848	16,042	82,650	82,700	16,598	16,882
76,700	76,750	15,110	15,216	79,700	79,750	15,860	16,056	82,700	82,750	16,610	16,896
76,750	76,800	15,123	15,230	79,750	79,800	15,873	16,070	82,750	82,800	16,623	16,910
76,800	76,850	15,135	15,244	79,800	79,850	15,885	16,084	82,800	82,850	16,635	16,924
76,850	76,900	15,148	15,258	79,850	79,900	15,898	16,098	82,850	82,900	16,648	16,938
76,900	76,950	15,160	15,272	79,900	79,950	15,910	16,112	82,900	82,950	16,660	16,952
76,950	77,000	15,173	15,286	79,950	80,000	15,923	16,126	82,950	83,000	16,673	16,966
77,000				80,000				83,000			
77,000	77,050	15,185	15,300	80,000	80,050	15,935	16,140	83,000	83,050	16,685	16,980
77,050	77,100	15,198	15,314	80,050	80,100	15,948	16,154	83,050	83,100	16,698	16,994
77,100	77,150	15,210	15,328	80,100	80,150	15,960	16,168	83,100	83,150	16,710	17,008
77,150	77,200	15,223	15,342	80,150	80,200	15,973	16,182	83,150	83,200	16,723	17,022
77,200	77,250	15,235	15,356	80,200	80,250	15,985	16,196	83,200	83,250	16,735	17,036
77,250	77,300	15,248	15,370	80,250	80,300	15,998	16,210	83,250	83,300	16,748	17,050
77,300	77,350	15,260	15,384	80,300	80,350	16,010	16,224	83,300	83,350	16,760	17,064
77,350	77,400	15,273	15,398	80,350	80,400	16,023	16,238	83,350	83,400	16,773	17,078
77,400	77,450	15,285	15,412	80,400	80,450	16,035	16,252	83,400	83,450	16,785	17,092
77,450	77,500	15,298	15,426	80,450	80,500	16,048	16,266	83,450	83,500	16,798	17,106
77,500	77,550	15,310	15,440	80,500	80,550	16,060	16,280	83,500	83,550	16,810	17,120
77,550	77,600	15,323	15,454	80,550	80,600	16,073	16,294	83,550	83,600	16,823	17,134
77,600	77,650	15,335	15,468	80,600	80,650	16,085	16,308	83,600	83,650	16,835	17,148
77,650	77,700	15,348	15,482	80,650	80,700	16,098	16,322	83,650	83,700	16,848	17,162
77,700	77,750	15,360	15,496	80,700	80,750	16,110	16,336	83,700	83,750	16,860	17,176
77,750	77,800	15,373	15,510	80,750	80,800	16,123	16,350	83,750	83,800	16,873	17,190
77,800	77,850	15,385	15,524	80,800	80,850	16,135	16,364	83,800	83,850	16,885	17,204
77,850	77,900	15,398	15,538	80,850	80,900	16,148	16,378	83,850	83,900	16,898	17,218
77,900	77,950	15,410	15,552	80,900	80,950	16,160	16,392	83,900	83,950	16,910	17,232
77,950	78,000	15,423	15,566	80,950	81,000	16,173	16,406	83,950	84,000	16,923	17,246

(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	19,340	19,780	96,000	96,050	20,180	20,620	99,000	99,050	21,020	21,460
93,050	93,100	19,354	19,794	96,050	96,100	20,194	20,634	99,050	99,100	21,034	21,474
93,100	93,150	19,368	19,808	96,100	96,150	20,208	20,648	99,100	99,150	21,048	21,488
93,150	93,200	19,382	19,822	96,150	96,200	20,222	20,662	99,150	99,200	21,062	21,502
93,200	93,250	19,396	19,836	96,200	96,250	20,236	20,676	99,200	99,250	21,076	21,516
93,250	93,300	19,410	19,850	96,250	96,300	20,250	20,690	99,250	99,300	21,090	21,530
93,300	93,350	19,424	19,864	96,300	96,350	20,264	20,704	99,300	99,350	21,104	21,544
93,350	93,400	19,438	19,878	96,350	96,400	20,278	20,718	99,350	99,400	21,118	21,558
93,400	93,450	19,452	19,892	96,400	96,450	20,292	20,732	99,400	99,450	21,132	21,572
93,450	93,500	19,466	19,906	96,450	96,500	20,306	20,746	99,450	99,500	21,146	21,586
93,500	93,550	19,480	19,920	96,500	96,550	20,320	20,760	99,500	99,550	21,160	21,600
93,550	93,600	19,494	19,934	96,550	96,600	20,334	20,774	99,550	99,600	21,174	21,614
93,600	93,650	19,508	19,948	96,600	96,650	20,348	20,788	99,600	99,650	21,188	21,628
93,650	93,700	19,522	19,962	96,650	96,700	20,362	20,802	99,650	99,700	21,202	21,642
93,700	93,750	19,536	19,976	96,700	96,750	20,376	20,816	99,700	99,750	21,216	21,656
93,750	93,800	19,550	19,990	96,750	96,800	20,390	20,830	99,750	99,800	21,230	21,670
93,800	93,850	19,564	20,004	96,800	96,850	20,404	20,844	99,800	99,850	21,244	21,684
93,850	93,900	19,578	20,018	96,850	96,900	20,418	20,858	99,850	99,900	21,258	21,698
93,900	93,950	19,592	20,032	96,900	96,950	20,432	20,872	99,900	99,950	21,272	21,712
93,950	94,000	19,606	20,046	96,950	97,000	20,446	20,886	99,950	100,000	21,286	21,726
94,000				97,000				<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over use Form 1040NR</p> </div>			
94,000	94,050	19,620	20,060	97,000	97,050	20,460	20,900				
94,050	94,100	19,634	20,074	97,050	97,100	20,474	20,914				
94,100	94,150	19,648	20,088	97,100	97,150	20,488	20,928				
94,150	94,200	19,662	20,102	97,150	97,200	20,502	20,942				
94,200	94,250	19,676	20,116	97,200	97,250	20,516	20,956				
94,250	94,300	19,690	20,130	97,250	97,300	20,530	20,970				
94,300	94,350	19,704	20,144	97,300	97,350	20,544	20,984				
94,350	94,400	19,718	20,158	97,350	97,400	20,558	20,998				
94,400	94,450	19,732	20,172	97,400	97,450	20,572	21,012				
94,450	94,500	19,746	20,186	97,450	97,500	20,586	21,026				
94,500	94,550	19,760	20,200	97,500	97,550	20,600	21,040				
94,550	94,600	19,774	20,214	97,550	97,600	20,614	21,054				
94,600	94,650	19,788	20,228	97,600	97,650	20,628	21,068				
94,650	94,700	19,802	20,242	97,650	97,700	20,642	21,082				
94,700	94,750	19,816	20,256	97,700	97,750	20,656	21,096				
94,750	94,800	19,830	20,270	97,750	97,800	20,670	21,110				
94,800	94,850	19,844	20,284	97,800	97,850	20,684	21,124				
94,850	94,900	19,858	20,298	97,850	97,900	20,698	21,138				
94,900	94,950	19,872	20,312	97,900	97,950	20,712	21,152				
94,950	95,000	19,886	20,326	97,950	98,000	20,726	21,166				
95,000				98,000							
95,000	95,050	19,900	20,340	98,000	98,050	20,740	21,180				
95,050	95,100	19,914	20,354	98,050	98,100	20,754	21,194				
95,100	95,150	19,928	20,368	98,100	98,150	20,768	21,208				
95,150	95,200	19,942	20,382	98,150	98,200	20,782	21,222				
95,200	95,250	19,956	20,396	98,200	98,250	20,796	21,236				
95,250	95,300	19,970	20,410	98,250	98,300	20,810	21,250				
95,300	95,350	19,984	20,424	98,300	98,350	20,824	21,264				
95,350	95,400	19,998	20,438	98,350	98,400	20,838	21,278				
95,400	95,450	20,012	20,452	98,400	98,450	20,852	21,292				
95,450	95,500	20,026	20,466	98,450	98,500	20,866	21,306				
95,500	95,550	20,040	20,480	98,500	98,550	20,880	21,320				
95,550	95,600	20,054	20,494	98,550	98,600	20,894	21,334				
95,600	95,650	20,068	20,508	98,600	98,650	20,908	21,348				
95,650	95,700	20,082	20,522	98,650	98,700	20,922	21,362				
95,700	95,750	20,096	20,536	98,700	98,750	20,936	21,376				
95,750	95,800	20,110	20,550	98,750	98,800	20,950	21,390				
95,800	95,850	20,124	20,564	98,800	98,850	20,964	21,404				
95,850	95,900	20,138	20,578	98,850	98,900	20,978	21,418				
95,900	95,950	20,152	20,592	98,900	98,950	20,992	21,432				
95,950	96,000	20,166	20,606	98,950	99,000	21,006	21,446				

Index

A

Adoption benefits [6](#)
Amended return [16](#)
Amount you owe [11](#)
 To Pay By Check Or
 Money Order [11](#)
Assistance (See Tax help)

B

Bad check or payment [11](#)

C

Calling the IRS:
 Federal Relay Service for
 deaf or hard of hearing
 individuals [20](#)
Closer connection to foreign
country [2](#)
Comments [21](#)
Common mistakes, checklist
to avoid [15](#)
Credit for taxes paid [4](#)

D

Death of a taxpayer [19](#)
Deduction for exemptions [4](#)
Dependent care benefits [6](#)
Disability pensions [6](#)
Disclosure [21](#)
Dual-status taxpayers [3](#)
Dual-status tax year [3](#)

E

Election to be taxed as a
resident alien [3](#)
Eligible student [8](#)
Estimated tax:
 2014, applied to [11](#)
 2014, payments for [15](#)
 Payments [9](#)
 Penalty [12](#)
Everyday Tax Solutions [19](#)
Exempt individual [2](#)
Exemption deduction [8](#)
Extension of time to file [3](#)
Extension of time to pay [12](#)

F

Federal income tax
withheld [9](#)

First-year choice [1](#)
Foreign address [5](#)
Form 1040-C [9](#)
Form comments [21](#)
Forms, how to get [20](#)
Free help with your return [17](#)
Free tax services [17](#)

G

Green card test [1, 2](#)

H

Head of household [4](#)
Help (See Tax help)
Help for people with
disabilities [17](#)
How to pay:
 Pay By Phone [11](#)
 Pay Online [11](#)

I

Identifying number [5](#)
Identity Protection PIN (IP
PIN) [13](#)
Identity Theft [16](#)
Income tax withholding [15](#)
Installment payments [12](#)
Interest [16](#)
Itemized deductions [8](#)

J

Joint return [4](#)

M

Missing or incorrect Form
W-2 [6](#)

N

Name change [9](#)
National Taxpayer Advocate
helpline [21](#)
Nonresident alien [1](#)

O

Online ordering of tax forms
and publications [20](#)
Online services and help [20](#)

P

P.O. box [5](#)
Paperwork reduction act
notice [21](#)
Past due return [16](#)
Penalties [16](#)
 Frivolous return [16](#)
 Late filing [16](#)
 Late payment [16](#)
 Other [16](#)
Private delivery services [3](#)
Publications (See Tax help)
Publications, how to get [20](#)
Public debt, gift to reduce
the [19](#)

Q

Qualified higher education
expenses [8](#)
Qualified student loan [8](#)

R

Record keeping [16](#)
Refund [9](#)
Refund information [15](#)
Refund offset [10](#)
Requesting a copy of your
tax return [16](#)
Research your tax questions
online [17](#)
Resident alien [1](#)
Return checklist to avoid
mistakes [15](#)
Rights of taxpayers [17](#)
Rounding off to whole
dollars [6](#)

S

Scholarship and fellowship
grants [7](#)
Scholarship and fellowship
grants excluded [8](#)
Send your written tax
questions to the IRS [19](#)
Signing your return [12](#)
Social security and Medicare
tax on tip income [9](#)
Standard deduction [4](#)
State and local income
taxes - taxable [6](#)
Student loan interest
deduction [8](#)

Student loan interest
deduction worksheet [7](#)
Substantial presence test [1,](#)
[2](#)

T

Taxable income [6](#)
Taxable refunds, credits, or
offsets [6](#)
Tax credits [4](#)
Tax-exempt interest [6](#)
Tax-exempt treaty [14](#)
Tax forms and publications,
view and download [20](#)
Tax help [17](#)
Tax help and questions [20](#)
Tax information in other
languages [19](#)
Taxpayer Advocate Service
(TAS) [22](#)
Taxpayer Assistance [19](#)
Tax rates [4](#)
Tax Table [23-34](#)
Telephone assistance:
 Hours of operation [20](#)
Third party designee [12](#)
Tip income [9](#)
Treaty [14](#)

U

U.S. national [6](#)

W

Wages, salaries, tips, etc. [6](#)
What if you cannot pay?:
 Extension of time to
 pay [11](#)
 Installment agreement [11](#)
When to file [3](#)
Where to file [3](#)
Who must file [3](#)