

2015

Instructions for Form 1040NR-EZ



Department of the Treasury
Internal Revenue Service

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

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

Can I Use Form 1040NR-EZ?

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

- ☐ You do not claim any dependents.
- ☐ You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- ☐ Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends.
Note. If you had taxable interest or dividend income, you must use Form 1040NR.
- ☐ 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.
- ☐ If you expatriated or terminated your U.S. residency, or you are subject to the expatriation tax, you must use Form 1040NR if you are required to file that form. You cannot use Form 1040NR-EZ. See *Expatriation Tax* in chapter 4 of Pub. 519 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

Due date of return. File Form 1040NR-EZ by April 18, 2016, if you were an employee and received wages subject to U.S. income tax withholding. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.

Direct deposits of refund to a myRA® account. You now can have your refund directly deposited to a new retirement savings program called myRA®. This is a starter retirement account offered by the Department of the Treasury. See the instructions for [lines 23a through 23e](#). For more information and to open a myRA account online, visit www.myRA.gov.

Tax treaty benefits claimed pursuant to Competent Authority determinations. If you are claiming tax treaty benefits pursuant to a Competent Authority determination, you must complete and follow the instructions for new line 3 of Item J in Schedule OI. See the instructions for [line 3 of Item J](#) for details.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$154,950. See the instructions for [line 11](#).

Personal exemption amount increased for certain taxpayers. Your personal exemption amount is increased to \$4,000. But the amount may be reduced if your adjusted gross income is more than \$154,950. See the instructions for [line 13](#).

Assistance outside the United States. All tax attaché offices will be closed by the end of 2015.

Dual resident taxpayer holding specified foreign financial assets. The Form 8938 reporting requirements have changed for dual resident taxpayers holding specified foreign financial assets and taxed for all or a

portion of the tax year as a nonresident alien under Regulations section 301.7701(b)-7. For further information, see the Instructions for Form 8938 and, in particular, *Special rule for dual resident taxpayers* under *Who Must File*.

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.



CAUTION If you have to file one or more of the forms listed above, 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 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 IRS. 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 2015. (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 2015. 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 will be treated as 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 you claim a treaty benefit (as a nonresident of the United States) so as to reduce your U.S. income tax liability. 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 2015 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 10 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 2015. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2015; and
2. 183 days during the period 2015, 2014, and 2013, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2015		1.000	
2014		.333	
2013		.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.

1. Days you commute to work in the United States from a residence in

Canada or Mexico if you regularly commute from Canada or Mexico.

2. Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.

3. Days you are in the United States as a crew member of a foreign vessel.

4. 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.

5. Days you are an [exempt individual](#) (defined next).



You may need to file Form 8843 to exclude days of presence in the United States if you meet (4) or (5) above. 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.



You cannot be an exempt individual indefinitely. Generally, you will not be an exempt individual as a teacher or trainee in 2015 if you were exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 years. You will not be an exempt individual as a student in 2015 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. See Substantial Presence Test in chapter 1 of Pub. 519 for more information.

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 2015,
- Establish that during 2015 you had a tax home in a foreign country, and
- Establish that during 2015 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 2015. You must file even if:

- You have no income from a trade or business conducted in the United States,
- You have no income from U.S. sources, or

- Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

Other situations when you must file.

You also must file a return for 2015 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 you meet either (1) or (2) below.

1. Your only U.S. trade or business was the performance of personal services; and
 - a. Your wages were less than \$4,000; 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.
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 18, 2016. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.)

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2016.

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. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your 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.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- UPS Next Day Air Early AM, 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 more information, go to [IRS.gov](#) and enter “private delivery service” in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

The private delivery service can tell you how to get written proof of the mailing date.



Private delivery services cannot deliver items to IRS 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 under *Nonresident Spouse Treated as a Resident* 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 2015. 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) under [Election To Be Taxed as a Resident Alien](#), 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 United States. You may become a nonresident alien when you leave if you meet both of the following conditions.

- After leaving (or after your last day of lawful permanent residency if you met the [green card test](#), 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.

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.

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 the following.

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 64. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 64 and identify and include them in the amount on line 64.

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 64) 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 74. 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. For those who are deaf or hard of hearing, or have a speech disability and have access to TTY/TDD equipment, call 1-800-325-0778.

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 about 7 weeks to get an ITIN.



Your ITIN will expire if you do not use it on a U.S. income tax return for any year during a period of 5 consecutive tax years. Once your ITIN expires, you must reapply using Form W-7. This policy applies to any ITIN regardless of when it was issued. The IRS will not begin deactivating ITINs until 2016.

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.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at www.irs.gov/Individuals/Additional-ITIN-Information.

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. For more information about marital status, see Pub. 501.

Were You Single or Married?

Single. You can check the box on line 1 if any of the following was true on December 31, 2015.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2015, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2015, and did not remarry before the end of 2015.
- You meet the tests described under [Married persons who live apart](#), later.

Married. If you were married on December 31, 2015, consider yourself married for the whole year, even if you

did not live with your spouse at the end of 2015.

If your spouse died in 2015, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2015.

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 2015.
3. You lived apart from your spouse for the last 6 months of 2015. 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 2015. 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 2015, you still can file as single as long as the home was that child's main home for more than half of the part of the year he or she was alive in 2015.
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 \$1,900 in 2015. 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 February 1, 2016. If you do not receive it by early February, use Tax Topic 154 at www.irs.gov/taxtopics to find out what to do. 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 2015 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 2015, 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 2015, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2015 estimated state or local income tax, the

amount applied is treated as received in 2015.



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 2014 and you claimed the standard deduction on your 2014 tax return, none of your refund is taxable. See Students and business apprentices from India under Itemized Deductions 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 *Itemized Deduction 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. 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 scholarship or fellowship.

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.

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

scholarship from ABC University. You are not required to perform any services, such as teaching, research, or other services, to get the scholarship. The total amounts you received from ABC University during 2015 are as follows.

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

The Form 1042-S you received from ABC University for 2015 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

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, do the following.

- 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 10 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 for income tax purposes immediately before arriving in the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, you are present in the United States only temporarily to finish your degree, and all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Scholarship or fellowship grant income is not exempt from tax under an income tax treaty if the income is received in exchange for the

performance of services, such as teaching, research, or other services. Also, 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, do the following.

- 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 10 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 2015 on a qualified student loan (defined next).
2. Your filing status is single.
3. Your modified AGI is less than \$80,000. Use lines 2 through 4 of the [Student Loan Interest Deduction Worksheet](#), later, to figure your modified AGI.

Use the [Student Loan Interest Deduction Worksheet](#), later, to figure your student loan interest deduction.

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 2015 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 \$65,000?
☐ **No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
☐ **Yes.** Subtract \$65,000 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. _____

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 (\$4,000 for 2015), 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 2015. Use the [Itemized Deductions Worksheet](#), later, to figure the amount to enter on line 11 if the amount on line 10 is more than:

- \$258,250 and you checked filing status box 1, or
- \$154,950 and you checked filing status box 2.

If, during 2015, 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 \$4,000 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:

- \$258,250 if you checked filing status box 1, or
- \$154,950 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 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.

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 2015 1. _____
2. Multiply line 1 by 80% (0.80) 2. _____
3. Enter the amount from Form 1040NR-EZ, line 10 3. 34859.86
4. Enter \$258,250 (\$154,950 if you checked filing status box 2) 4. 258,250
5. Is the amount on line 4 less than the amount on line 3? 5. 223390.14
 - ☐ **No.** **STOP.** Your deduction is not limited. Enter the amount from line 1 above on Form 1040NR-EZ, line 11.
 - ☐ **Yes.** Subtract line 4 from line 3 5. _____
6. Multiply line 5 by 3% (0.03) 6. _____
7. Enter the **smaller** of line 2 or line 6 7. _____
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" 8. _____

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 \$4,000 on Form 1040NR-EZ, line 13.
 - ☐ **Yes.** Go to line 3.
2. Exemption amount 2. \$4,000
3. Enter the amount from Form 1040NR-EZ, line 10 3. _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.
 - Box 1—\$258,250 } 4. _____
 - Box 2—\$154,950 }
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% (0.02) 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. _____

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 10 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—2015 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2015. Include any overpayment that you applied to your 2015 estimated tax from:

- Your 2014 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 2015 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 2015.

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 got an automatic extension of time to file Form 1040NR-EZ by filing Form 4868 or by making a payment, include in the total on line 21 the amount of the payment or any amount you paid with Form 4868. 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 2016](#) under Reminders, later.

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. 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, just use the IRS2Go phone app or go to [IRS.gov](#) and click on *Where's My Refund?* See [Refund Information](#), later. Information about your return will generally be available 4 weeks after you mail your return. Have your 2015 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? 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! Join the eight in 10 taxpayers who 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 information about [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.

Account must be in your name. Do not request a deposit of any part of your refund to an account that is not in your name. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.

The number of direct deposits to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at [www.irs.gov/Individuals/Direct-Deposit-Limits](#).

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.

myRA®. If you already have a myRA® account, you can request a deposit of your refund (or part of it) to your myRA account. A myRA is a starter retirement account offered by the Department of

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) Account number (line 23d) Do not include the check number

⑆250250025⑆ 20202086 1234

1234
 15-00000000

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

the Treasury. For more information on myRA and to open a myRA account online, visit www.myRA.gov.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA (including a myRA), or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a U.S. bank or other financial institution in the United States 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 2015). 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 2015 return during 2016 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2016. If you designate your deposit to be for 2015, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2015.



You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2015) to a traditional IRA or Roth IRA (including a myRA) for 2015. You may owe a penalty if your contributions exceed these limits and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2016, Pub. 590-A will have the new 2016 limits.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

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,
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a myRA.

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. If your deposit is to a myRA or 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 Will Be Rejected

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

- The name on your account does not match the name on the refund, and your financial institution(s) will not allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2015 return after December 31, 2016.
- Any numbers or letters on lines 23b through 23d are crossed out or whited out.



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 2016 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2016 estimated tax.



This election to apply part or all of the amount overpaid to your 2016 estimated tax cannot be changed later.

Amount You Owe



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

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 2016 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.

See Tax Topic 206 at www.irs.gov/taxtopics.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to www.irs.gov/payments. You can pay using either of the following methods.

- **IRS Direct Pay** for online transfers from your checking or savings account at a U.S. bank or other financial institution in the United States.
- Credit or debit card. Click on “Pay by Card.”

Pay By Phone

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

- Direct transfer using Electronic Federal Tax Payment System (EFTPS).
- Credit or debit card.

To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 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. For more information about EFTPS, go to www.irs.gov/payments.

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

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

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

WorldPay
1-844-729-8298
(1-844-PAY-TAX-8™)
www.payUSAtax.com

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

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 “2015 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 2016. See [Income Tax Withholding and Estimated Tax Payments for 2016](#) 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 (not counting 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 www.irs.gov/Individuals/Online-Payment-Agreement-Application.

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 (not counting 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 (not counting 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 18, 2016, and you pay after that date, you will be charged interest on the tax not paid by April 15, 2016.

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 2015 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2014 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 2014 return and you were a U.S. citizen or resident for all of 2014.
2. Line 21 on your 2015 return is at least 100% of the tax shown on your 2014 return. (But see *Caution* below.) Your estimated tax payments for 2015 must have been made on time and for the required amount.



If your 2014 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2015), item (2) applies only if line 21 on your 2015 tax return is at least 110% of the tax shown on your 2014 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2014 return" is the amount on your 2014 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 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 2015 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 (not counting extensions) for filing your 2016 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 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 and file Form 56.

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

Paid preparer must sign your return.

Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Identity Protection PIN

For 2015, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to your occupation in the United States. 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 2015 tax returns generally were sent in December 2015.

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.

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 ever 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 2014 on an F-1 visa as an academic student. On August 20, 2015, 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, 2015."

Item G

Enter the dates you entered and left the United States during 2015 on short business trips or to visit family, go on vacation, or return home briefly.

If you are a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

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

Item H

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

Item I

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

Item J

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

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

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

Column (b), Tax treaty article.

Enter the number of the treaty article that exempts the income from U.S. tax.

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

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

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

If required, attach Form 8833. See [Treaty-based return position disclosure](#), later.

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

Example. Sara is a citizen of Italy and was a resident there until September 2014, 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 2014 and plans to continue teaching through May 2016. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2016 and resume her Italian residence. For calendar year 2015, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2015 tax return as shown in [Example. Item J—Income Exempt From Tax by Treaty](#), below.

Line 3. Check "Yes" if you are claiming tax treaty benefits pursuant to a

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

Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.



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 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. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your 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, many services are available by phone.

- You can check the status of your refund on the free IRS2Go phone app.
- If you are in the United States, you can 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 2016

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 2016 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 2016 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2016 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 2016 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 Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [www.irs.gov/Individuals/Get-Transcript](#);
- Use Form 4506-T or 4506T-EZ;
- 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.

If you need a copy of your actual 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.

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.

Use the [Where's-My-Amended-Return](#) application on [IRS.gov](#) to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 153 at [www.irs.gov/taxtopics](#) 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 2012 return in 2016, 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 (adjusted for inflation) 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 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 SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps to take.

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/TDD 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

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following ten broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at www.irs.gov/taxpayerrights.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and

find resources that can help you right away.

Preparing and filing your tax return.
Find free options to prepare and file

your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.

- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.



Getting answers to your tax law questions. On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to www.irs.gov/Help-&Resources for a variety of tools that will help you with your taxes.
- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can go to www.irs.gov/orderforms to place an order and have forms mailed to you. You should receive your order within 10 business days.

Direct deposit. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Online EIN Application](#) helps you get an employer identification number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to IRS.gov/AMT.

Understanding identity theft issues.

- Go to www.irs.gov/uac/Identity-Protection for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps you should take.

Checking on the status of a refund.

- Go to www.irs.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to www.irs.gov/payments to make a payment using any of the following options.

- [IRS Direct Pay](#) (for individual taxpayers who have a checking or savings account).
- **Debit or credit card** (approved payment processors online or by phone).
- **Electronic Federal Tax Payment System** (best option for businesses; enrollment required).
- **Check or money order.**
- IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

What if I can't pay now? Click on the “Pay Your Tax Bill” icon on IRS.gov for more information about these additional options.

- Apply for an [online payment agreement](#) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

Understanding an IRS notice or letter. Enter “Understanding your notice” in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter “office locator” in the search box. Or choose the “Contact Us” option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal www.irsvideos.gov contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
 - a. [Spanish](#).
 - b. [Chinese](#).
 - c. [Vietnamese](#).
 - d. [Korean](#).
 - e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Taxpayer assistance outside the United States.

If you are outside the United States and have tax questions:

- Go to IRS.gov and type “nonresident alien” in the search box, or
- Call 267-941-1000 (English-speaking only). This number is not toll free.

Death of a Taxpayer

If a taxpayer died before filing a return for 2015, 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, see Tax Topic 356 at www.irs.gov/taxtopics or 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. In the memo section of the check, make a

note that it is a gift to reduce the debt held by the public. 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.treasurydirect.gov and click on “How To Make a Contribution to Reduce the Debt” for information on how to make this type of gift online.



You may be able to deduct this gift on your 2016 tax return as a charitable contribution. But you must file Form 1040NR to do so.

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 or give 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. Under “More Information,” select “Give us feedback.” Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 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 2015, for taxpayers filing a 2015 Form 1040NR-EZ tax return.

	Average Time Burden (Hours)	Average Cost*
1040NR-EZ	6	\$70

* 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 \$70 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 an **independent** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

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

How Can You Reach Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at www.taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at www.taxpayeradvocate.irs.gov can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at www.irs.gov/sams.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit www.irs.gov/litc or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

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 enforce the law with integrity and fairness to all.

2015 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 \$3,030. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
Your tax is—			
23,200	23,250	3,023	3,023
23,250	23,300	3,030	3,030
23,300	23,350	3,038	3,038
23,350	23,400	3,045	3,045

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

(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	903	903
3,050	3,100	308	308	6,050	6,100	608	608	9,050	9,100	908	908
3,100	3,150	313	313	6,100	6,150	613	613	9,100	9,150	913	913
3,150	3,200	318	318	6,150	6,200	618	618	9,150	9,200	918	918
3,200	3,250	323	323	6,200	6,250	623	623	9,200	9,250	923	923
3,250	3,300	328	328	6,250	6,300	628	628	9,250	9,300	930	930
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	938	938
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	945	945
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	953	953
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	960	960
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	968	968
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	975	975
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	983	983
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	990	990
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	998	998
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	1,005	1,005
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	1,013	1,013
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	1,020	1,020
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,028	1,028
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,035	1,035
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,043	1,043
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,050	1,050
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,058	1,058
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,065	1,065
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,073	1,073
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,080	1,080
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,088	1,088
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,095	1,095
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,103	1,103
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,110	1,110
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,118	1,118
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,125	1,125
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,133	1,133
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,140	1,140
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,148	1,148
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,155	1,155
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,163	1,163
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,170	1,170
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,178	1,178
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,185	1,185
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,193	1,193
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,200	1,200
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,208	1,208
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,215	1,215
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,223	1,223
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,230	1,230
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,238	1,238
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,245	1,245
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,253	1,253
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,260	1,260
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,268	1,268
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,275	1,275
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,283	1,283
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,290	1,290
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,298	1,298
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,305	1,305
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,313	1,313
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,320	1,320
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,328	1,328
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,335	1,335

(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	1,343	1,343	15,000	15,050	1,793	1,793	18,000	18,050	2,243	2,243
12,050	12,100	1,350	1,350	15,050	15,100	1,800	1,800	18,050	18,100	2,250	2,250
12,100	12,150	1,358	1,358	15,100	15,150	1,808	1,808	18,100	18,150	2,258	2,258
12,150	12,200	1,365	1,365	15,150	15,200	1,815	1,815	18,150	18,200	2,265	2,265
12,200	12,250	1,373	1,373	15,200	15,250	1,823	1,823	18,200	18,250	2,273	2,273
12,250	12,300	1,380	1,380	15,250	15,300	1,830	1,830	18,250	18,300	2,280	2,280
12,300	12,350	1,388	1,388	15,300	15,350	1,838	1,838	18,300	18,350	2,288	2,288
12,350	12,400	1,395	1,395	15,350	15,400	1,845	1,845	18,350	18,400	2,295	2,295
12,400	12,450	1,403	1,403	15,400	15,450	1,853	1,853	18,400	18,450	2,303	2,303
12,450	12,500	1,410	1,410	15,450	15,500	1,860	1,860	18,450	18,500	2,310	2,310
12,500	12,550	1,418	1,418	15,500	15,550	1,868	1,868	18,500	18,550	2,318	2,318
12,550	12,600	1,425	1,425	15,550	15,600	1,875	1,875	18,550	18,600	2,325	2,325
12,600	12,650	1,433	1,433	15,600	15,650	1,883	1,883	18,600	18,650	2,333	2,333
12,650	12,700	1,440	1,440	15,650	15,700	1,890	1,890	18,650	18,700	2,340	2,340
12,700	12,750	1,448	1,448	15,700	15,750	1,898	1,898	18,700	18,750	2,348	2,348
12,750	12,800	1,455	1,455	15,750	15,800	1,905	1,905	18,750	18,800	2,355	2,355
12,800	12,850	1,463	1,463	15,800	15,850	1,913	1,913	18,800	18,850	2,363	2,363
12,850	12,900	1,470	1,470	15,850	15,900	1,920	1,920	18,850	18,900	2,370	2,370
12,900	12,950	1,478	1,478	15,900	15,950	1,928	1,928	18,900	18,950	2,378	2,378
12,950	13,000	1,485	1,485	15,950	16,000	1,935	1,935	18,950	19,000	2,385	2,385
13,000				16,000				19,000			
13,000	13,050	1,493	1,493	16,000	16,050	1,943	1,943	19,000	19,050	2,393	2,393
13,050	13,100	1,500	1,500	16,050	16,100	1,950	1,950	19,050	19,100	2,400	2,400
13,100	13,150	1,508	1,508	16,100	16,150	1,958	1,958	19,100	19,150	2,408	2,408
13,150	13,200	1,515	1,515	16,150	16,200	1,965	1,965	19,150	19,200	2,415	2,415
13,200	13,250	1,523	1,523	16,200	16,250	1,973	1,973	19,200	19,250	2,423	2,423
13,250	13,300	1,530	1,530	16,250	16,300	1,980	1,980	19,250	19,300	2,430	2,430
13,300	13,350	1,538	1,538	16,300	16,350	1,988	1,988	19,300	19,350	2,438	2,438
13,350	13,400	1,545	1,545	16,350	16,400	1,995	1,995	19,350	19,400	2,445	2,445
13,400	13,450	1,553	1,553	16,400	16,450	2,003	2,003	19,400	19,450	2,453	2,453
13,450	13,500	1,560	1,560	16,450	16,500	2,010	2,010	19,450	19,500	2,460	2,460
13,500	13,550	1,568	1,568	16,500	16,550	2,018	2,018	19,500	19,550	2,468	2,468
13,550	13,600	1,575	1,575	16,550	16,600	2,025	2,025	19,550	19,600	2,475	2,475
13,600	13,650	1,583	1,583	16,600	16,650	2,033	2,033	19,600	19,650	2,483	2,483
13,650	13,700	1,590	1,590	16,650	16,700	2,040	2,040	19,650	19,700	2,490	2,490
13,700	13,750	1,598	1,598	16,700	16,750	2,048	2,048	19,700	19,750	2,498	2,498
13,750	13,800	1,605	1,605	16,750	16,800	2,055	2,055	19,750	19,800	2,505	2,505
13,800	13,850	1,613	1,613	16,800	16,850	2,063	2,063	19,800	19,850	2,513	2,513
13,850	13,900	1,620	1,620	16,850	16,900	2,070	2,070	19,850	19,900	2,520	2,520
13,900	13,950	1,628	1,628	16,900	16,950	2,078	2,078	19,900	19,950	2,528	2,528
13,950	14,000	1,635	1,635	16,950	17,000	2,085	2,085	19,950	20,000	2,535	2,535
14,000				17,000				20,000			
14,000	14,050	1,643	1,643	17,000	17,050	2,093	2,093	20,000	20,050	2,543	2,543
14,050	14,100	1,650	1,650	17,050	17,100	2,100	2,100	20,050	20,100	2,550	2,550
14,100	14,150	1,658	1,658	17,100	17,150	2,108	2,108	20,100	20,150	2,558	2,558
14,150	14,200	1,665	1,665	17,150	17,200	2,115	2,115	20,150	20,200	2,565	2,565
14,200	14,250	1,673	1,673	17,200	17,250	2,123	2,123	20,200	20,250	2,573	2,573
14,250	14,300	1,680	1,680	17,250	17,300	2,130	2,130	20,250	20,300	2,580	2,580
14,300	14,350	1,688	1,688	17,300	17,350	2,138	2,138	20,300	20,350	2,588	2,588
14,350	14,400	1,695	1,695	17,350	17,400	2,145	2,145	20,350	20,400	2,595	2,595
14,400	14,450	1,703	1,703	17,400	17,450	2,153	2,153	20,400	20,450	2,603	2,603
14,450	14,500	1,710	1,710	17,450	17,500	2,160	2,160	20,450	20,500	2,610	2,610
14,500	14,550	1,718	1,718	17,500	17,550	2,168	2,168	20,500	20,550	2,618	2,618
14,550	14,600	1,725	1,725	17,550	17,600	2,175	2,175	20,550	20,600	2,625	2,625
14,600	14,650	1,733	1,733	17,600	17,650	2,183	2,183	20,600	20,650	2,633	2,633
14,650	14,700	1,740	1,740	17,650	17,700	2,190	2,190	20,650	20,700	2,640	2,640
14,700	14,750	1,748	1,748	17,700	17,750	2,198	2,198	20,700	20,750	2,648	2,648
14,750	14,800	1,755	1,755	17,750	17,800	2,205	2,205	20,750	20,800	2,655	2,655
14,800	14,850	1,763	1,763	17,800	17,850	2,213	2,213	20,800	20,850	2,663	2,663
14,850	14,900	1,770	1,770	17,850	17,900	2,220	2,220	20,850	20,900	2,670	2,670
14,900	14,950	1,778	1,778	17,900	17,950	2,228	2,228	20,900	20,950	2,678	2,678
14,950	15,000	1,785	1,785	17,950	18,000	2,235	2,235	20,950	21,000	2,685	2,685

(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	2,693	2,693	24,000	24,050	3,143	3,143	27,000	27,050	3,593	3,593
21,050	21,100	2,700	2,700	24,050	24,100	3,150	3,150	27,050	27,100	3,600	3,600
21,100	21,150	2,708	2,708	24,100	24,150	3,158	3,158	27,100	27,150	3,608	3,608
21,150	21,200	2,715	2,715	24,150	24,200	3,165	3,165	27,150	27,200	3,615	3,615
21,200	21,250	2,723	2,723	24,200	24,250	3,173	3,173	27,200	27,250	3,623	3,623
21,250	21,300	2,730	2,730	24,250	24,300	3,180	3,180	27,250	27,300	3,630	3,630
21,300	21,350	2,738	2,738	24,300	24,350	3,188	3,188	27,300	27,350	3,638	3,638
21,350	21,400	2,745	2,745	24,350	24,400	3,195	3,195	27,350	27,400	3,645	3,645
21,400	21,450	2,753	2,753	24,400	24,450	3,203	3,203	27,400	27,450	3,653	3,653
21,450	21,500	2,760	2,760	24,450	24,500	3,210	3,210	27,450	27,500	3,660	3,660
21,500	21,550	2,768	2,768	24,500	24,550	3,218	3,218	27,500	27,550	3,668	3,668
21,550	21,600	2,775	2,775	24,550	24,600	3,225	3,225	27,550	27,600	3,675	3,675
21,600	21,650	2,783	2,783	24,600	24,650	3,233	3,233	27,600	27,650	3,683	3,683
21,650	21,700	2,790	2,790	24,650	24,700	3,240	3,240	27,650	27,700	3,690	3,690
21,700	21,750	2,798	2,798	24,700	24,750	3,248	3,248	27,700	27,750	3,698	3,698
21,750	21,800	2,805	2,805	24,750	24,800	3,255	3,255	27,750	27,800	3,705	3,705
21,800	21,850	2,813	2,813	24,800	24,850	3,263	3,263	27,800	27,850	3,713	3,713
21,850	21,900	2,820	2,820	24,850	24,900	3,270	3,270	27,850	27,900	3,720	3,720
21,900	21,950	2,828	2,828	24,900	24,950	3,278	3,278	27,900	27,950	3,728	3,728
21,950	22,000	2,835	2,835	24,950	25,000	3,285	3,285	27,950	28,000	3,735	3,735
22,000				25,000				28,000			
22,000	22,050	2,843	2,843	25,000	25,050	3,293	3,293	28,000	28,050	3,743	3,743
22,050	22,100	2,850	2,850	25,050	25,100	3,300	3,300	28,050	28,100	3,750	3,750
22,100	22,150	2,858	2,858	25,100	25,150	3,308	3,308	28,100	28,150	3,758	3,758
22,150	22,200	2,865	2,865	25,150	25,200	3,315	3,315	28,150	28,200	3,765	3,765
22,200	22,250	2,873	2,873	25,200	25,250	3,323	3,323	28,200	28,250	3,773	3,773
22,250	22,300	2,880	2,880	25,250	25,300	3,330	3,330	28,250	28,300	3,780	3,780
22,300	22,350	2,888	2,888	25,300	25,350	3,338	3,338	28,300	28,350	3,788	3,788
22,350	22,400	2,895	2,895	25,350	25,400	3,345	3,345	28,350	28,400	3,795	3,795
22,400	22,450	2,903	2,903	25,400	25,450	3,353	3,353	28,400	28,450	3,803	3,803
22,450	22,500	2,910	2,910	25,450	25,500	3,360	3,360	28,450	28,500	3,810	3,810
22,500	22,550	2,918	2,918	25,500	25,550	3,368	3,368	28,500	28,550	3,818	3,818
22,550	22,600	2,925	2,925	25,550	25,600	3,375	3,375	28,550	28,600	3,825	3,825
22,600	22,650	2,933	2,933	25,600	25,650	3,383	3,383	28,600	28,650	3,833	3,833
22,650	22,700	2,940	2,940	25,650	25,700	3,390	3,390	28,650	28,700	3,840	3,840
22,700	22,750	2,948	2,948	25,700	25,750	3,398	3,398	28,700	28,750	3,848	3,848
22,750	22,800	2,955	2,955	25,750	25,800	3,405	3,405	28,750	28,800	3,855	3,855
22,800	22,850	2,963	2,963	25,800	25,850	3,413	3,413	28,800	28,850	3,863	3,863
22,850	22,900	2,970	2,970	25,850	25,900	3,420	3,420	28,850	28,900	3,870	3,870
22,900	22,950	2,978	2,978	25,900	25,950	3,428	3,428	28,900	28,950	3,878	3,878
22,950	23,000	2,985	2,985	25,950	26,000	3,435	3,435	28,950	29,000	3,885	3,885
23,000				26,000				29,000			
23,000	23,050	2,993	2,993	26,000	26,050	3,443	3,443	29,000	29,050	3,893	3,893
23,050	23,100	3,000	3,000	26,050	26,100	3,450	3,450	29,050	29,100	3,900	3,900
23,100	23,150	3,008	3,008	26,100	26,150	3,458	3,458	29,100	29,150	3,908	3,908
23,150	23,200	3,015	3,015	26,150	26,200	3,465	3,465	29,150	29,200	3,915	3,915
23,200	23,250	3,023	3,023	26,200	26,250	3,473	3,473	29,200	29,250	3,923	3,923
23,250	23,300	3,030	3,030	26,250	26,300	3,480	3,480	29,250	29,300	3,930	3,930
23,300	23,350	3,038	3,038	26,300	26,350	3,488	3,488	29,300	29,350	3,938	3,938
23,350	23,400	3,045	3,045	26,350	26,400	3,495	3,495	29,350	29,400	3,945	3,945
23,400	23,450	3,053	3,053	26,400	26,450	3,503	3,503	29,400	29,450	3,953	3,953
23,450	23,500	3,060	3,060	26,450	26,500	3,510	3,510	29,450	29,500	3,960	3,960
23,500	23,550	3,068	3,068	26,500	26,550	3,518	3,518	29,500	29,550	3,968	3,968
23,550	23,600	3,075	3,075	26,550	26,600	3,525	3,525	29,550	29,600	3,975	3,975
23,600	23,650	3,083	3,083	26,600	26,650	3,533	3,533	29,600	29,650	3,983	3,983
23,650	23,700	3,090	3,090	26,650	26,700	3,540	3,540	29,650	29,700	3,990	3,990
23,700	23,750	3,098	3,098	26,700	26,750	3,548	3,548	29,700	29,750	3,998	3,998
23,750	23,800	3,105	3,105	26,750	26,800	3,555	3,555	29,750	29,800	4,005	4,005
23,800	23,850	3,113	3,113	26,800	26,850	3,563	3,563	29,800	29,850	4,013	4,013
23,850	23,900	3,120	3,120	26,850	26,900	3,570	3,570	29,850	29,900	4,020	4,020
23,900	23,950	3,128	3,128	26,900	26,950	3,578	3,578	29,900	29,950	4,028	4,028
23,950	24,000	3,135	3,135	26,950	27,000	3,585	3,585	29,950	30,000	4,035	4,035

(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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
Your tax is—				Your tax is—				Your tax is—			
30,000				33,000				36,000			
30,000	30,050	4,043	4,043	33,000	33,050	4,493	4,493	36,000	36,050	4,943	4,943
30,050	30,100	4,050	4,050	33,050	33,100	4,500	4,500	36,050	36,100	4,950	4,950
30,100	30,150	4,058	4,058	33,100	33,150	4,508	4,508	36,100	36,150	4,958	4,958
30,150	30,200	4,065	4,065	33,150	33,200	4,515	4,515	36,150	36,200	4,965	4,965
30,200	30,250	4,073	4,073	33,200	33,250	4,523	4,523	36,200	36,250	4,973	4,973
30,250	30,300	4,080	4,080	33,250	33,300	4,530	4,530	36,250	36,300	4,980	4,980
30,300	30,350	4,088	4,088	33,300	33,350	4,538	4,538	36,300	36,350	4,988	4,988
30,350	30,400	4,095	4,095	33,350	33,400	4,545	4,545	36,350	36,400	4,995	4,995
30,400	30,450	4,103	4,103	33,400	33,450	4,553	4,553	36,400	36,450	5,003	5,003
30,450	30,500	4,110	4,110	33,450	33,500	4,560	4,560	36,450	36,500	5,010	5,010
30,500	30,550	4,118	4,118	33,500	33,550	4,568	4,568	36,500	36,550	5,018	5,018
30,550	30,600	4,125	4,125	33,550	33,600	4,575	4,575	36,550	36,600	5,025	5,025
30,600	30,650	4,133	4,133	33,600	33,650	4,583	4,583	36,600	36,650	5,033	5,033
30,650	30,700	4,140	4,140	33,650	33,700	4,590	4,590	36,650	36,700	5,040	5,040
30,700	30,750	4,148	4,148	33,700	33,750	4,598	4,598	36,700	36,750	5,048	5,048
30,750	30,800	4,155	4,155	33,750	33,800	4,605	4,605	36,750	36,800	5,055	5,055
30,800	30,850	4,163	4,163	33,800	33,850	4,613	4,613	36,800	36,850	5,063	5,063
30,850	30,900	4,170	4,170	33,850	33,900	4,620	4,620	36,850	36,900	5,070	5,070
30,900	30,950	4,178	4,178	33,900	33,950	4,628	4,628	36,900	36,950	5,078	5,078
30,950	31,000	4,185	4,185	33,950	34,000	4,635	4,635	36,950	37,000	5,085	5,085
31,000				34,000				37,000			
31,000	31,050	4,193	4,193	34,000	34,050	4,643	4,643	37,000	37,050	5,093	5,093
31,050	31,100	4,200	4,200	34,050	34,100	4,650	4,650	37,050	37,100	5,100	5,100
31,100	31,150	4,208	4,208	34,100	34,150	4,658	4,658	37,100	37,150	5,108	5,108
31,150	31,200	4,215	4,215	34,150	34,200	4,665	4,665	37,150	37,200	5,115	5,115
31,200	31,250	4,223	4,223	34,200	34,250	4,673	4,673	37,200	37,250	5,123	5,123
31,250	31,300	4,230	4,230	34,250	34,300	4,680	4,680	37,250	37,300	5,130	5,130
31,300	31,350	4,238	4,238	34,300	34,350	4,688	4,688	37,300	37,350	5,138	5,138
31,350	31,400	4,245	4,245	34,350	34,400	4,695	4,695	37,350	37,400	5,145	5,145
31,400	31,450	4,253	4,253	34,400	34,450	4,703	4,703	37,400	37,450	5,153	5,153
31,450	31,500	4,260	4,260	34,450	34,500	4,710	4,710	37,450	37,500	5,163	5,163
31,500	31,550	4,268	4,268	34,500	34,550	4,718	4,718	37,500	37,550	5,175	5,175
31,550	31,600	4,275	4,275	34,550	34,600	4,725	4,725	37,550	37,600	5,188	5,188
31,600	31,650	4,283	4,283	34,600	34,650	4,733	4,733	37,600	37,650	5,200	5,200
31,650	31,700	4,290	4,290	34,650	34,700	4,740	4,740	37,650	37,700	5,213	5,213
31,700	31,750	4,298	4,298	34,700	34,750	4,748	4,748	37,700	37,750	5,225	5,225
31,750	31,800	4,305	4,305	34,750	34,800	4,755	4,755	37,750	37,800	5,238	5,238
31,800	31,850	4,313	4,313	34,800	34,850	4,763	4,763	37,800	37,850	5,250	5,250
31,850	31,900	4,320	4,320	34,850	34,900	4,770	4,770	37,850	37,900	5,263	5,263
31,900	31,950	4,328	4,328	34,900	34,950	4,778	4,778	37,900	37,950	5,275	5,275
31,950	32,000	4,335	4,335	34,950	35,000	4,785	4,785	37,950	38,000	5,288	5,288
32,000				35,000				38,000			
32,000	32,050	4,343	4,343	35,000	35,050	4,793	4,793	38,000	38,050	5,300	5,300
32,050	32,100	4,350	4,350	35,050	35,100	4,800	4,800	38,050	38,100	5,313	5,313
32,100	32,150	4,358	4,358	35,100	35,150	4,808	4,808	38,100	38,150	5,325	5,325
32,150	32,200	4,365	4,365	35,150	35,200	4,815	4,815	38,150	38,200	5,338	5,338
32,200	32,250	4,373	4,373	35,200	35,250	4,823	4,823	38,200	38,250	5,350	5,350
32,250	32,300	4,380	4,380	35,250	35,300	4,830	4,830	38,250	38,300	5,363	5,363
32,300	32,350	4,388	4,388	35,300	35,350	4,838	4,838	38,300	38,350	5,375	5,375
32,350	32,400	4,395	4,395	35,350	35,400	4,845	4,845	38,350	38,400	5,388	5,388
32,400	32,450	4,403	4,403	35,400	35,450	4,853	4,853	38,400	38,450	5,400	5,400
32,450	32,500	4,410	4,410	35,450	35,500	4,860	4,860	38,450	38,500	5,413	5,413
32,500	32,550	4,418	4,418	35,500	35,550	4,868	4,868	38,500	38,550	5,425	5,425
32,550	32,600	4,425	4,425	35,550	35,600	4,875	4,875	38,550	38,600	5,438	5,438
32,600	32,650	4,433	4,433	35,600	35,650	4,883	4,883	38,600	38,650	5,450	5,450
32,650	32,700	4,440	4,440	35,650	35,700	4,890	4,890	38,650	38,700	5,463	5,463
32,700	32,750	4,448	4,448	35,700	35,750	4,898	4,898	38,700	38,750	5,475	5,475
32,750	32,800	4,455	4,455	35,750	35,800	4,905	4,905	38,750	38,800	5,488	5,488
32,800	32,850	4,463	4,463	35,800	35,850	4,913	4,913	38,800	38,850	5,500	5,500
32,850	32,900	4,470	4,470	35,850	35,900	4,920	4,920	38,850	38,900	5,513	5,513
32,900	32,950	4,478	4,478	35,900	35,950	4,928	4,928	38,900	38,950	5,525	5,525
32,950	33,000	4,485	4,485	35,950	36,000	4,935	4,935	38,950	39,000	5,538	5,538

(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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
Your tax is—				Your tax is—				Your tax is—			
39,000				42,000				45,000			
39,000	39,050	5,550	5,550	42,000	42,050	6,300	6,300	45,000	45,050	7,050	7,050
39,050	39,100	5,563	5,563	42,050	42,100	6,313	6,313	45,050	45,100	7,063	7,063
39,100	39,150	5,575	5,575	42,100	42,150	6,325	6,325	45,100	45,150	7,075	7,075
39,150	39,200	5,588	5,588	42,150	42,200	6,338	6,338	45,150	45,200	7,088	7,088
39,200	39,250	5,600	5,600	42,200	42,250	6,350	6,350	45,200	45,250	7,100	7,100
39,250	39,300	5,613	5,613	42,250	42,300	6,363	6,363	45,250	45,300	7,113	7,113
39,300	39,350	5,625	5,625	42,300	42,350	6,375	6,375	45,300	45,350	7,125	7,125
39,350	39,400	5,638	5,638	42,350	42,400	6,388	6,388	45,350	45,400	7,138	7,138
39,400	39,450	5,650	5,650	42,400	42,450	6,400	6,400	45,400	45,450	7,150	7,150
39,450	39,500	5,663	5,663	42,450	42,500	6,413	6,413	45,450	45,500	7,163	7,163
39,500	39,550	5,675	5,675	42,500	42,550	6,425	6,425	45,500	45,550	7,175	7,175
39,550	39,600	5,688	5,688	42,550	42,600	6,438	6,438	45,550	45,600	7,188	7,188
39,600	39,650	5,700	5,700	42,600	42,650	6,450	6,450	45,600	45,650	7,200	7,200
39,650	39,700	5,713	5,713	42,650	42,700	6,463	6,463	45,650	45,700	7,213	7,213
39,700	39,750	5,725	5,725	42,700	42,750	6,475	6,475	45,700	45,750	7,225	7,225
39,750	39,800	5,738	5,738	42,750	42,800	6,488	6,488	45,750	45,800	7,238	7,238
39,800	39,850	5,750	5,750	42,800	42,850	6,500	6,500	45,800	45,850	7,250	7,250
39,850	39,900	5,763	5,763	42,850	42,900	6,513	6,513	45,850	45,900	7,263	7,263
39,900	39,950	5,775	5,775	42,900	42,950	6,525	6,525	45,900	45,950	7,275	7,275
39,950	40,000	5,788	5,788	42,950	43,000	6,538	6,538	45,950	46,000	7,288	7,288
40,000				43,000				46,000			
40,000	40,050	5,800	5,800	43,000	43,050	6,550	6,550	46,000	46,050	7,300	7,300
40,050	40,100	5,813	5,813	43,050	43,100	6,563	6,563	46,050	46,100	7,313	7,313
40,100	40,150	5,825	5,825	43,100	43,150	6,575	6,575	46,100	46,150	7,325	7,325
40,150	40,200	5,838	5,838	43,150	43,200	6,588	6,588	46,150	46,200	7,338	7,338
40,200	40,250	5,850	5,850	43,200	43,250	6,600	6,600	46,200	46,250	7,350	7,350
40,250	40,300	5,863	5,863	43,250	43,300	6,613	6,613	46,250	46,300	7,363	7,363
40,300	40,350	5,875	5,875	43,300	43,350	6,625	6,625	46,300	46,350	7,375	7,375
40,350	40,400	5,888	5,888	43,350	43,400	6,638	6,638	46,350	46,400	7,388	7,388
40,400	40,450	5,900	5,900	43,400	43,450	6,650	6,650	46,400	46,450	7,400	7,400
40,450	40,500	5,913	5,913	43,450	43,500	6,663	6,663	46,450	46,500	7,413	7,413
40,500	40,550	5,925	5,925	43,500	43,550	6,675	6,675	46,500	46,550	7,425	7,425
40,550	40,600	5,938	5,938	43,550	43,600	6,688	6,688	46,550	46,600	7,438	7,438
40,600	40,650	5,950	5,950	43,600	43,650	6,700	6,700	46,600	46,650	7,450	7,450
40,650	40,700	5,963	5,963	43,650	43,700	6,713	6,713	46,650	46,700	7,463	7,463
40,700	40,750	5,975	5,975	43,700	43,750	6,725	6,725	46,700	46,750	7,475	7,475
40,750	40,800	5,988	5,988	43,750	43,800	6,738	6,738	46,750	46,800	7,488	7,488
40,800	40,850	6,000	6,000	43,800	43,850	6,750	6,750	46,800	46,850	7,500	7,500
40,850	40,900	6,013	6,013	43,850	43,900	6,763	6,763	46,850	46,900	7,513	7,513
40,900	40,950	6,025	6,025	43,900	43,950	6,775	6,775	46,900	46,950	7,525	7,525
40,950	41,000	6,038	6,038	43,950	44,000	6,788	6,788	46,950	47,000	7,538	7,538
41,000				44,000				47,000			
41,000	41,050	6,050	6,050	44,000	44,050	6,800	6,800	47,000	47,050	7,550	7,550
41,050	41,100	6,063	6,063	44,050	44,100	6,813	6,813	47,050	47,100	7,563	7,563
41,100	41,150	6,075	6,075	44,100	44,150	6,825	6,825	47,100	47,150	7,575	7,575
41,150	41,200	6,088	6,088	44,150	44,200	6,838	6,838	47,150	47,200	7,588	7,588
41,200	41,250	6,100	6,100	44,200	44,250	6,850	6,850	47,200	47,250	7,600	7,600
41,250	41,300	6,113	6,113	44,250	44,300	6,863	6,863	47,250	47,300	7,613	7,613
41,300	41,350	6,125	6,125	44,300	44,350	6,875	6,875	47,300	47,350	7,625	7,625
41,350	41,400	6,138	6,138	44,350	44,400	6,888	6,888	47,350	47,400	7,638	7,638
41,400	41,450	6,150	6,150	44,400	44,450	6,900	6,900	47,400	47,450	7,650	7,650
41,450	41,500	6,163	6,163	44,450	44,500	6,913	6,913	47,450	47,500	7,663	7,663
41,500	41,550	6,175	6,175	44,500	44,550	6,925	6,925	47,500	47,550	7,675	7,675
41,550	41,600	6,188	6,188	44,550	44,600	6,938	6,938	47,550	47,600	7,688	7,688
41,600	41,650	6,200	6,200	44,600	44,650	6,950	6,950	47,600	47,650	7,700	7,700
41,650	41,700	6,213	6,213	44,650	44,700	6,963	6,963	47,650	47,700	7,713	7,713
41,700	41,750	6,225	6,225	44,700	44,750	6,975	6,975	47,700	47,750	7,725	7,725
41,750	41,800	6,238	6,238	44,750	44,800	6,988	6,988	47,750	47,800	7,738	7,738
41,800	41,850	6,250	6,250	44,800	44,850	7,000	7,000	47,800	47,850	7,750	7,750
41,850	41,900	6,263	6,263	44,850	44,900	7,013	7,013	47,850	47,900	7,763	7,763
41,900	41,950	6,275	6,275	44,900	44,950	7,025	7,025	47,900	47,950	7,775	7,775
41,950	42,000	6,288	6,288	44,950	45,000	7,038	7,038	47,950	48,000	7,788	7,788

(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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
Your tax is—				Your tax is—				Your tax is—			
48,000				51,000				54,000			
48,000	48,050	7,800	7,800	51,000	51,050	8,550	8,550	54,000	54,050	9,300	9,300
48,050	48,100	7,813	7,813	51,050	51,100	8,563	8,563	54,050	54,100	9,313	9,313
48,100	48,150	7,825	7,825	51,100	51,150	8,575	8,575	54,100	54,150	9,325	9,325
48,150	48,200	7,838	7,838	51,150	51,200	8,588	8,588	54,150	54,200	9,338	9,338
48,200	48,250	7,850	7,850	51,200	51,250	8,600	8,600	54,200	54,250	9,350	9,350
48,250	48,300	7,863	7,863	51,250	51,300	8,613	8,613	54,250	54,300	9,363	9,363
48,300	48,350	7,875	7,875	51,300	51,350	8,625	8,625	54,300	54,350	9,375	9,375
48,350	48,400	7,888	7,888	51,350	51,400	8,638	8,638	54,350	54,400	9,388	9,388
48,400	48,450	7,900	7,900	51,400	51,450	8,650	8,650	54,400	54,450	9,400	9,400
48,450	48,500	7,913	7,913	51,450	51,500	8,663	8,663	54,450	54,500	9,413	9,413
48,500	48,550	7,925	7,925	51,500	51,550	8,675	8,675	54,500	54,550	9,425	9,425
48,550	48,600	7,938	7,938	51,550	51,600	8,688	8,688	54,550	54,600	9,438	9,438
48,600	48,650	7,950	7,950	51,600	51,650	8,700	8,700	54,600	54,650	9,450	9,450
48,650	48,700	7,963	7,963	51,650	51,700	8,713	8,713	54,650	54,700	9,463	9,463
48,700	48,750	7,975	7,975	51,700	51,750	8,725	8,725	54,700	54,750	9,475	9,475
48,750	48,800	7,988	7,988	51,750	51,800	8,738	8,738	54,750	54,800	9,488	9,488
48,800	48,850	8,000	8,000	51,800	51,850	8,750	8,750	54,800	54,850	9,500	9,500
48,850	48,900	8,013	8,013	51,850	51,900	8,763	8,763	54,850	54,900	9,513	9,513
48,900	48,950	8,025	8,025	51,900	51,950	8,775	8,775	54,900	54,950	9,525	9,525
48,950	49,000	8,038	8,038	51,950	52,000	8,788	8,788	54,950	55,000	9,538	9,538
49,000				52,000				55,000			
49,000	49,050	8,050	8,050	52,000	52,050	8,800	8,800	55,000	55,050	9,550	9,550
49,050	49,100	8,063	8,063	52,050	52,100	8,813	8,813	55,050	55,100	9,563	9,563
49,100	49,150	8,075	8,075	52,100	52,150	8,825	8,825	55,100	55,150	9,575	9,575
49,150	49,200	8,088	8,088	52,150	52,200	8,838	8,838	55,150	55,200	9,588	9,588
49,200	49,250	8,100	8,100	52,200	52,250	8,850	8,850	55,200	55,250	9,600	9,600
49,250	49,300	8,113	8,113	52,250	52,300	8,863	8,863	55,250	55,300	9,613	9,613
49,300	49,350	8,125	8,125	52,300	52,350	8,875	8,875	55,300	55,350	9,625	9,625
49,350	49,400	8,138	8,138	52,350	52,400	8,888	8,888	55,350	55,400	9,638	9,638
49,400	49,450	8,150	8,150	52,400	52,450	8,900	8,900	55,400	55,450	9,650	9,650
49,450	49,500	8,163	8,163	52,450	52,500	8,913	8,913	55,450	55,500	9,663	9,663
49,500	49,550	8,175	8,175	52,500	52,550	8,925	8,925	55,500	55,550	9,675	9,675
49,550	49,600	8,188	8,188	52,550	52,600	8,938	8,938	55,550	55,600	9,688	9,688
49,600	49,650	8,200	8,200	52,600	52,650	8,950	8,950	55,600	55,650	9,700	9,700
49,650	49,700	8,213	8,213	52,650	52,700	8,963	8,963	55,650	55,700	9,713	9,713
49,700	49,750	8,225	8,225	52,700	52,750	8,975	8,975	55,700	55,750	9,725	9,725
49,750	49,800	8,238	8,238	52,750	52,800	8,988	8,988	55,750	55,800	9,738	9,738
49,800	49,850	8,250	8,250	52,800	52,850	9,000	9,000	55,800	55,850	9,750	9,750
49,850	49,900	8,263	8,263	52,850	52,900	9,013	9,013	55,850	55,900	9,763	9,763
49,900	49,950	8,275	8,275	52,900	52,950	9,025	9,025	55,900	55,950	9,775	9,775
49,950	50,000	8,288	8,288	52,950	53,000	9,038	9,038	55,950	56,000	9,788	9,788
50,000				53,000				56,000			
50,000	50,050	8,300	8,300	53,000	53,050	9,050	9,050	56,000	56,050	9,800	9,800
50,050	50,100	8,313	8,313	53,050	53,100	9,063	9,063	56,050	56,100	9,813	9,813
50,100	50,150	8,325	8,325	53,100	53,150	9,075	9,075	56,100	56,150	9,825	9,825
50,150	50,200	8,338	8,338	53,150	53,200	9,088	9,088	56,150	56,200	9,838	9,838
50,200	50,250	8,350	8,350	53,200	53,250	9,100	9,100	56,200	56,250	9,850	9,850
50,250	50,300	8,363	8,363	53,250	53,300	9,113	9,113	56,250	56,300	9,863	9,863
50,300	50,350	8,375	8,375	53,300	53,350	9,125	9,125	56,300	56,350	9,875	9,875
50,350	50,400	8,388	8,388	53,350	53,400	9,138	9,138	56,350	56,400	9,888	9,888
50,400	50,450	8,400	8,400	53,400	53,450	9,150	9,150	56,400	56,450	9,900	9,900
50,450	50,500	8,413	8,413	53,450	53,500	9,163	9,163	56,450	56,500	9,913	9,913
50,500	50,550	8,425	8,425	53,500	53,550	9,175	9,175	56,500	56,550	9,925	9,925
50,550	50,600	8,438	8,438	53,550	53,600	9,188	9,188	56,550	56,600	9,938	9,938
50,600	50,650	8,450	8,450	53,600	53,650	9,200	9,200	56,600	56,650	9,950	9,950
50,650	50,700	8,463	8,463	53,650	53,700	9,213	9,213	56,650	56,700	9,963	9,963
50,700	50,750	8,475	8,475	53,700	53,750	9,225	9,225	56,700	56,750	9,975	9,975
50,750	50,800	8,488	8,488	53,750	53,800	9,238	9,238	56,750	56,800	9,988	9,988
50,800	50,850	8,500	8,500	53,800	53,850	9,250	9,250	56,800	56,850	10,000	10,000
50,850	50,900	8,513	8,513	53,850	53,900	9,263	9,263	56,850	56,900	10,013	10,013
50,900	50,950	8,525	8,525	53,900	53,950	9,275	9,275	56,900	56,950	10,025	10,025
50,950	51,000	8,538	8,538	53,950	54,000	9,288	9,288	56,950	57,000	10,038	10,038

(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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
Your tax is—				Your tax is—				Your tax is—			
57,000				60,000				63,000			
57,000	57,050	10,050	10,050	60,000	60,050	10,800	10,800	63,000	63,050	11,550	11,550
57,050	57,100	10,063	10,063	60,050	60,100	10,813	10,813	63,050	63,100	11,563	11,563
57,100	57,150	10,075	10,075	60,100	60,150	10,825	10,825	63,100	63,150	11,575	11,575
57,150	57,200	10,088	10,088	60,150	60,200	10,838	10,838	63,150	63,200	11,588	11,588
57,200	57,250	10,100	10,100	60,200	60,250	10,850	10,850	63,200	63,250	11,600	11,600
57,250	57,300	10,113	10,113	60,250	60,300	10,863	10,863	63,250	63,300	11,613	11,613
57,300	57,350	10,125	10,125	60,300	60,350	10,875	10,875	63,300	63,350	11,625	11,625
57,350	57,400	10,138	10,138	60,350	60,400	10,888	10,888	63,350	63,400	11,638	11,638
57,400	57,450	10,150	10,150	60,400	60,450	10,900	10,900	63,400	63,450	11,650	11,650
57,450	57,500	10,163	10,163	60,450	60,500	10,913	10,913	63,450	63,500	11,663	11,663
57,500	57,550	10,175	10,175	60,500	60,550	10,925	10,925	63,500	63,550	11,675	11,675
57,550	57,600	10,188	10,188	60,550	60,600	10,938	10,938	63,550	63,600	11,688	11,688
57,600	57,650	10,200	10,200	60,600	60,650	10,950	10,950	63,600	63,650	11,700	11,700
57,650	57,700	10,213	10,213	60,650	60,700	10,963	10,963	63,650	63,700	11,713	11,713
57,700	57,750	10,225	10,225	60,700	60,750	10,975	10,975	63,700	63,750	11,725	11,725
57,750	57,800	10,238	10,238	60,750	60,800	10,988	10,988	63,750	63,800	11,738	11,738
57,800	57,850	10,250	10,250	60,800	60,850	11,000	11,000	63,800	63,850	11,750	11,750
57,850	57,900	10,263	10,263	60,850	60,900	11,013	11,013	63,850	63,900	11,763	11,763
57,900	57,950	10,275	10,275	60,900	60,950	11,025	11,025	63,900	63,950	11,775	11,775
57,950	58,000	10,288	10,288	60,950	61,000	11,038	11,038	63,950	64,000	11,788	11,788
58,000				61,000				64,000			
58,000	58,050	10,300	10,300	61,000	61,050	11,050	11,050	64,000	64,050	11,800	11,800
58,050	58,100	10,313	10,313	61,050	61,100	11,063	11,063	64,050	64,100	11,813	11,813
58,100	58,150	10,325	10,325	61,100	61,150	11,075	11,075	64,100	64,150	11,825	11,825
58,150	58,200	10,338	10,338	61,150	61,200	11,088	11,088	64,150	64,200	11,838	11,838
58,200	58,250	10,350	10,350	61,200	61,250	11,100	11,100	64,200	64,250	11,850	11,850
58,250	58,300	10,363	10,363	61,250	61,300	11,113	11,113	64,250	64,300	11,863	11,863
58,300	58,350	10,375	10,375	61,300	61,350	11,125	11,125	64,300	64,350	11,875	11,875
58,350	58,400	10,388	10,388	61,350	61,400	11,138	11,138	64,350	64,400	11,888	11,888
58,400	58,450	10,400	10,400	61,400	61,450	11,150	11,150	64,400	64,450	11,900	11,900
58,450	58,500	10,413	10,413	61,450	61,500	11,163	11,163	64,450	64,500	11,913	11,913
58,500	58,550	10,425	10,425	61,500	61,550	11,175	11,175	64,500	64,550	11,925	11,925
58,550	58,600	10,438	10,438	61,550	61,600	11,188	11,188	64,550	64,600	11,938	11,938
58,600	58,650	10,450	10,450	61,600	61,650	11,200	11,200	64,600	64,650	11,950	11,950
58,650	58,700	10,463	10,463	61,650	61,700	11,213	11,213	64,650	64,700	11,963	11,963
58,700	58,750	10,475	10,475	61,700	61,750	11,225	11,225	64,700	64,750	11,975	11,975
58,750	58,800	10,488	10,488	61,750	61,800	11,238	11,238	64,750	64,800	11,988	11,988
58,800	58,850	10,500	10,500	61,800	61,850	11,250	11,250	64,800	64,850	12,000	12,000
58,850	58,900	10,513	10,513	61,850	61,900	11,263	11,263	64,850	64,900	12,013	12,013
58,900	58,950	10,525	10,525	61,900	61,950	11,275	11,275	64,900	64,950	12,025	12,025
58,950	59,000	10,538	10,538	61,950	62,000	11,288	11,288	64,950	65,000	12,038	12,038
59,000				62,000				65,000			
59,000	59,050	10,550	10,550	62,000	62,050	11,300	11,300	65,000	65,050	12,050	12,050
59,050	59,100	10,563	10,563	62,050	62,100	11,313	11,313	65,050	65,100	12,063	12,063
59,100	59,150	10,575	10,575	62,100	62,150	11,325	11,325	65,100	65,150	12,075	12,075
59,150	59,200	10,588	10,588	62,150	62,200	11,338	11,338	65,150	65,200	12,088	12,088
59,200	59,250	10,600	10,600	62,200	62,250	11,350	11,350	65,200	65,250	12,100	12,100
59,250	59,300	10,613	10,613	62,250	62,300	11,363	11,363	65,250	65,300	12,113	12,113
59,300	59,350	10,625	10,625	62,300	62,350	11,375	11,375	65,300	65,350	12,125	12,125
59,350	59,400	10,638	10,638	62,350	62,400	11,388	11,388	65,350	65,400	12,138	12,138
59,400	59,450	10,650	10,650	62,400	62,450	11,400	11,400	65,400	65,450	12,150	12,150
59,450	59,500	10,663	10,663	62,450	62,500	11,413	11,413	65,450	65,500	12,163	12,163
59,500	59,550	10,675	10,675	62,500	62,550	11,425	11,425	65,500	65,550	12,175	12,175
59,550	59,600	10,688	10,688	62,550	62,600	11,438	11,438	65,550	65,600	12,188	12,188
59,600	59,650	10,700	10,700	62,600	62,650	11,450	11,450	65,600	65,650	12,200	12,200
59,650	59,700	10,713	10,713	62,650	62,700	11,463	11,463	65,650	65,700	12,213	12,213
59,700	59,750	10,725	10,725	62,700	62,750	11,475	11,475	65,700	65,750	12,225	12,225
59,750	59,800	10,738	10,738	62,750	62,800	11,488	11,488	65,750	65,800	12,238	12,238
59,800	59,850	10,750	10,750	62,800	62,850	11,500	11,500	65,800	65,850	12,250	12,250
59,850	59,900	10,763	10,763	62,850	62,900	11,513	11,513	65,850	65,900	12,263	12,263
59,900	59,950	10,775	10,775	62,900	62,950	11,525	11,525	65,900	65,950	12,275	12,275
59,950	60,000	10,788	10,788	62,950	63,000	11,538	11,538	65,950	66,000	12,288	12,288

(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	12,300	12,300	69,000	69,050	13,050	13,050	72,000	72,050	13,800	13,800
66,050	66,100	12,313	12,313	69,050	69,100	13,063	13,063	72,050	72,100	13,813	13,813
66,100	66,150	12,325	12,325	69,100	69,150	13,075	13,075	72,100	72,150	13,825	13,825
66,150	66,200	12,338	12,338	69,150	69,200	13,088	13,088	72,150	72,200	13,838	13,838
66,200	66,250	12,350	12,350	69,200	69,250	13,100	13,100	72,200	72,250	13,850	13,850
66,250	66,300	12,363	12,363	69,250	69,300	13,113	13,113	72,250	72,300	13,863	13,863
66,300	66,350	12,375	12,375	69,300	69,350	13,125	13,125	72,300	72,350	13,875	13,875
66,350	66,400	12,388	12,388	69,350	69,400	13,138	13,138	72,350	72,400	13,888	13,888
66,400	66,450	12,400	12,400	69,400	69,450	13,150	13,150	72,400	72,450	13,900	13,900
66,450	66,500	12,413	12,413	69,450	69,500	13,163	13,163	72,450	72,500	13,913	13,913
66,500	66,550	12,425	12,425	69,500	69,550	13,175	13,175	72,500	72,550	13,925	13,925
66,550	66,600	12,438	12,438	69,550	69,600	13,188	13,188	72,550	72,600	13,938	13,938
66,600	66,650	12,450	12,450	69,600	69,650	13,200	13,200	72,600	72,650	13,950	13,950
66,650	66,700	12,463	12,463	69,650	69,700	13,213	13,213	72,650	72,700	13,963	13,963
66,700	66,750	12,475	12,475	69,700	69,750	13,225	13,225	72,700	72,750	13,975	13,975
66,750	66,800	12,488	12,488	69,750	69,800	13,238	13,238	72,750	72,800	13,988	13,988
66,800	66,850	12,500	12,500	69,800	69,850	13,250	13,250	72,800	72,850	14,000	14,000
66,850	66,900	12,513	12,513	69,850	69,900	13,263	13,263	72,850	72,900	14,013	14,013
66,900	66,950	12,525	12,525	69,900	69,950	13,275	13,275	72,900	72,950	14,025	14,025
66,950	67,000	12,538	12,538	69,950	70,000	13,288	13,288	72,950	73,000	14,038	14,038
67,000				70,000				73,000			
67,000	67,050	12,550	12,550	70,000	70,050	13,300	13,300	73,000	73,050	14,050	14,050
67,050	67,100	12,563	12,563	70,050	70,100	13,313	13,313	73,050	73,100	14,063	14,063
67,100	67,150	12,575	12,575	70,100	70,150	13,325	13,325	73,100	73,150	14,075	14,075
67,150	67,200	12,588	12,588	70,150	70,200	13,338	13,338	73,150	73,200	14,088	14,088
67,200	67,250	12,600	12,600	70,200	70,250	13,350	13,350	73,200	73,250	14,100	14,100
67,250	67,300	12,613	12,613	70,250	70,300	13,363	13,363	73,250	73,300	14,113	14,113
67,300	67,350	12,625	12,625	70,300	70,350	13,375	13,375	73,300	73,350	14,125	14,125
67,350	67,400	12,638	12,638	70,350	70,400	13,388	13,388	73,350	73,400	14,138	14,138
67,400	67,450	12,650	12,650	70,400	70,450	13,400	13,400	73,400	73,450	14,150	14,150
67,450	67,500	12,663	12,663	70,450	70,500	13,413	13,413	73,450	73,500	14,163	14,163
67,500	67,550	12,675	12,675	70,500	70,550	13,425	13,425	73,500	73,550	14,175	14,175
67,550	67,600	12,688	12,688	70,550	70,600	13,438	13,438	73,550	73,600	14,188	14,188
67,600	67,650	12,700	12,700	70,600	70,650	13,450	13,450	73,600	73,650	14,200	14,200
67,650	67,700	12,713	12,713	70,650	70,700	13,463	13,463	73,650	73,700	14,213	14,213
67,700	67,750	12,725	12,725	70,700	70,750	13,475	13,475	73,700	73,750	14,225	14,225
67,750	67,800	12,738	12,738	70,750	70,800	13,488	13,488	73,750	73,800	14,238	14,238
67,800	67,850	12,750	12,750	70,800	70,850	13,500	13,500	73,800	73,850	14,250	14,250
67,850	67,900	12,763	12,763	70,850	70,900	13,513	13,513	73,850	73,900	14,263	14,263
67,900	67,950	12,775	12,775	70,900	70,950	13,525	13,525	73,900	73,950	14,275	14,275
67,950	68,000	12,788	12,788	70,950	71,000	13,538	13,538	73,950	74,000	14,288	14,288
68,000				71,000				74,000			
68,000	68,050	12,800	12,800	71,000	71,050	13,550	13,550	74,000	74,050	14,300	14,300
68,050	68,100	12,813	12,813	71,050	71,100	13,563	13,563	74,050	74,100	14,313	14,313
68,100	68,150	12,825	12,825	71,100	71,150	13,575	13,575	74,100	74,150	14,325	14,325
68,150	68,200	12,838	12,838	71,150	71,200	13,588	13,588	74,150	74,200	14,338	14,338
68,200	68,250	12,850	12,850	71,200	71,250	13,600	13,600	74,200	74,250	14,350	14,350
68,250	68,300	12,863	12,863	71,250	71,300	13,613	13,613	74,250	74,300	14,363	14,363
68,300	68,350	12,875	12,875	71,300	71,350	13,625	13,625	74,300	74,350	14,375	14,375
68,350	68,400	12,888	12,888	71,350	71,400	13,638	13,638	74,350	74,400	14,388	14,388
68,400	68,450	12,900	12,900	71,400	71,450	13,650	13,650	74,400	74,450	14,400	14,400
68,450	68,500	12,913	12,913	71,450	71,500	13,663	13,663	74,450	74,500	14,413	14,413
68,500	68,550	12,925	12,925	71,500	71,550	13,675	13,675	74,500	74,550	14,425	14,425
68,550	68,600	12,938	12,938	71,550	71,600	13,688	13,688	74,550	74,600	14,438	14,438
68,600	68,650	12,950	12,950	71,600	71,650	13,700	13,700	74,600	74,650	14,450	14,450
68,650	68,700	12,963	12,963	71,650	71,700	13,713	13,713	74,650	74,700	14,463	14,463
68,700	68,750	12,975	12,975	71,700	71,750	13,725	13,725	74,700	74,750	14,475	14,475
68,750	68,800	12,988	12,988	71,750	71,800	13,738	13,738	74,750	74,800	14,488	14,488
68,800	68,850	13,000	13,000	71,800	71,850	13,750	13,750	74,800	74,850	14,500	14,500
68,850	68,900	13,013	13,013	71,850	71,900	13,763	13,763	74,850	74,900	14,513	14,513
68,900	68,950	13,025	13,025	71,900	71,950	13,775	13,775	74,900	74,950	14,525	14,525
68,950	69,000	13,038	13,038	71,950	72,000	13,788	13,788	74,950	75,000	14,538	14,538

(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 sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
Your tax is—				Your tax is—				Your tax is—			
75,000				78,000				81,000			
75,000	75,050	14,550	14,550	78,000	78,050	15,300	15,373	81,000	81,050	16,050	16,213
75,050	75,100	14,563	14,563	78,050	78,100	15,313	15,387	81,050	81,100	16,063	16,227
75,100	75,150	14,575	14,575	78,100	78,150	15,325	15,401	81,100	81,150	16,075	16,241
75,150	75,200	14,588	14,588	78,150	78,200	15,338	15,415	81,150	81,200	16,088	16,255
75,200	75,250	14,600	14,600	78,200	78,250	15,350	15,429	81,200	81,250	16,100	16,269
75,250	75,300	14,613	14,613	78,250	78,300	15,363	15,443	81,250	81,300	16,113	16,283
75,300	75,350	14,625	14,625	78,300	78,350	15,375	15,457	81,300	81,350	16,125	16,297
75,350	75,400	14,638	14,638	78,350	78,400	15,388	15,471	81,350	81,400	16,138	16,311
75,400	75,450	14,650	14,650	78,400	78,450	15,400	15,485	81,400	81,450	16,150	16,325
75,450	75,500	14,663	14,663	78,450	78,500	15,413	15,499	81,450	81,500	16,163	16,339
75,500	75,550	14,675	14,675	78,500	78,550	15,425	15,513	81,500	81,550	16,175	16,353
75,550	75,600	14,688	14,688	78,550	78,600	15,438	15,527	81,550	81,600	16,188	16,367
75,600	75,650	14,700	14,701	78,600	78,650	15,450	15,541	81,600	81,650	16,200	16,381
75,650	75,700	14,713	14,715	78,650	78,700	15,463	15,555	81,650	81,700	16,213	16,395
75,700	75,750	14,725	14,729	78,700	78,750	15,475	15,569	81,700	81,750	16,225	16,409
75,750	75,800	14,738	14,743	78,750	78,800	15,488	15,583	81,750	81,800	16,238	16,423
75,800	75,850	14,750	14,757	78,800	78,850	15,500	15,597	81,800	81,850	16,250	16,437
75,850	75,900	14,763	14,771	78,850	78,900	15,513	15,611	81,850	81,900	16,263	16,451
75,900	75,950	14,775	14,785	78,900	78,950	15,525	15,625	81,900	81,950	16,275	16,465
75,950	76,000	14,788	14,799	78,950	79,000	15,538	15,639	81,950	82,000	16,288	16,479
76,000				79,000				82,000			
76,000	76,050	14,800	14,813	79,000	79,050	15,550	15,653	82,000	82,050	16,300	16,493
76,050	76,100	14,813	14,827	79,050	79,100	15,563	15,667	82,050	82,100	16,313	16,507
76,100	76,150	14,825	14,841	79,100	79,150	15,575	15,681	82,100	82,150	16,325	16,521
76,150	76,200	14,838	14,855	79,150	79,200	15,588	15,695	82,150	82,200	16,338	16,535
76,200	76,250	14,850	14,869	79,200	79,250	15,600	15,709	82,200	82,250	16,350	16,549
76,250	76,300	14,863	14,883	79,250	79,300	15,613	15,723	82,250	82,300	16,363	16,563
76,300	76,350	14,875	14,897	79,300	79,350	15,625	15,737	82,300	82,350	16,375	16,577
76,350	76,400	14,888	14,911	79,350	79,400	15,638	15,751	82,350	82,400	16,388	16,591
76,400	76,450	14,900	14,925	79,400	79,450	15,650	15,765	82,400	82,450	16,400	16,605
76,450	76,500	14,913	14,939	79,450	79,500	15,663	15,779	82,450	82,500	16,413	16,619
76,500	76,550	14,925	14,953	79,500	79,550	15,675	15,793	82,500	82,550	16,425	16,633
76,550	76,600	14,938	14,967	79,550	79,600	15,688	15,807	82,550	82,600	16,438	16,647
76,600	76,650	14,950	14,981	79,600	79,650	15,700	15,821	82,600	82,650	16,450	16,661
76,650	76,700	14,963	14,995	79,650	79,700	15,713	15,835	82,650	82,700	16,463	16,675
76,700	76,750	14,975	15,009	79,700	79,750	15,725	15,849	82,700	82,750	16,475	16,689
76,750	76,800	14,988	15,023	79,750	79,800	15,738	15,863	82,750	82,800	16,488	16,703
76,800	76,850	15,000	15,037	79,800	79,850	15,750	15,877	82,800	82,850	16,500	16,717
76,850	76,900	15,013	15,051	79,850	79,900	15,763	15,891	82,850	82,900	16,513	16,731
76,900	76,950	15,025	15,065	79,900	79,950	15,775	15,905	82,900	82,950	16,525	16,745
76,950	77,000	15,038	15,079	79,950	80,000	15,788	15,919	82,950	83,000	16,538	16,759
77,000				80,000				83,000			
77,000	77,050	15,050	15,093	80,000	80,050	15,800	15,933	83,000	83,050	16,550	16,773
77,050	77,100	15,063	15,107	80,050	80,100	15,813	15,947	83,050	83,100	16,563	16,787
77,100	77,150	15,075	15,121	80,100	80,150	15,825	15,961	83,100	83,150	16,575	16,801
77,150	77,200	15,088	15,135	80,150	80,200	15,838	15,975	83,150	83,200	16,588	16,815
77,200	77,250	15,100	15,149	80,200	80,250	15,850	15,989	83,200	83,250	16,600	16,829
77,250	77,300	15,113	15,163	80,250	80,300	15,863	16,003	83,250	83,300	16,613	16,843
77,300	77,350	15,125	15,177	80,300	80,350	15,875	16,017	83,300	83,350	16,625	16,857
77,350	77,400	15,138	15,191	80,350	80,400	15,888	16,031	83,350	83,400	16,638	16,871
77,400	77,450	15,150	15,205	80,400	80,450	15,900	16,045	83,400	83,450	16,650	16,885
77,450	77,500	15,163	15,219	80,450	80,500	15,913	16,059	83,450	83,500	16,663	16,899
77,500	77,550	15,175	15,233	80,500	80,550	15,925	16,073	83,500	83,550	16,675	16,913
77,550	77,600	15,188	15,247	80,550	80,600	15,938	16,087	83,550	83,600	16,688	16,927
77,600	77,650	15,200	15,261	80,600	80,650	15,950	16,101	83,600	83,650	16,700	16,941
77,650	77,700	15,213	15,275	80,650	80,700	15,963	16,115	83,650	83,700	16,713	16,955
77,700	77,750	15,225	15,289	80,700	80,750	15,975	16,129	83,700	83,750	16,725	16,969
77,750	77,800	15,238	15,303	80,750	80,800	15,988	16,143	83,750	83,800	16,738	16,983
77,800	77,850	15,250	15,317	80,800	80,850	16,000	16,157	83,800	83,850	16,750	16,997
77,850	77,900	15,263	15,331	80,850	80,900	16,013	16,171	83,850	83,900	16,763	17,011
77,900	77,950	15,275	15,345	80,900	80,950	16,025	16,185	83,900	83,950	16,775	17,025
77,950	78,000	15,288	15,359	80,950	81,000	16,038	16,199	83,950	84,000	16,788	17,039

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
Your tax is—				Your tax is—				Your tax is—			
84,000				87,000				90,000			
84,000	84,050	16,800	17,053	87,000	87,050	17,550	17,893	90,000	90,050	18,300	18,733
84,050	84,100	16,813	17,067	87,050	87,100	17,563	17,907	90,050	90,100	18,313	18,747
84,100	84,150	16,825	17,081	87,100	87,150	17,575	17,921	90,100	90,150	18,325	18,761
84,150	84,200	16,838	17,095	87,150	87,200	17,588	17,935	90,150	90,200	18,338	18,775
84,200	84,250	16,850	17,109	87,200	87,250	17,600	17,949	90,200	90,250	18,350	18,789
84,250	84,300	16,863	17,123	87,250	87,300	17,613	17,963	90,250	90,300	18,363	18,803
84,300	84,350	16,875	17,137	87,300	87,350	17,625	17,977	90,300	90,350	18,375	18,817
84,350	84,400	16,888	17,151	87,350	87,400	17,638	17,991	90,350	90,400	18,388	18,831
84,400	84,450	16,900	17,165	87,400	87,450	17,650	18,005	90,400	90,450	18,400	18,845
84,450	84,500	16,913	17,179	87,450	87,500	17,663	18,019	90,450	90,500	18,413	18,859
84,500	84,550	16,925	17,193	87,500	87,550	17,675	18,033	90,500	90,550	18,425	18,873
84,550	84,600	16,938	17,207	87,550	87,600	17,688	18,047	90,550	90,600	18,438	18,887
84,600	84,650	16,950	17,221	87,600	87,650	17,700	18,061	90,600	90,650	18,450	18,901
84,650	84,700	16,963	17,235	87,650	87,700	17,713	18,075	90,650	90,700	18,463	18,915
84,700	84,750	16,975	17,249	87,700	87,750	17,725	18,089	90,700	90,750	18,475	18,929
84,750	84,800	16,988	17,263	87,750	87,800	17,738	18,103	90,750	90,800	18,488	18,943
84,800	84,850	17,000	17,277	87,800	87,850	17,750	18,117	90,800	90,850	18,502	18,957
84,850	84,900	17,013	17,291	87,850	87,900	17,763	18,131	90,850	90,900	18,516	18,971
84,900	84,950	17,025	17,305	87,900	87,950	17,775	18,145	90,900	90,950	18,530	18,985
84,950	85,000	17,038	17,319	87,950	88,000	17,788	18,159	90,950	91,000	18,544	18,999
85,000				88,000				91,000			
85,000	85,050	17,050	17,333	88,000	88,050	17,800	18,173	91,000	91,050	18,558	19,013
85,050	85,100	17,063	17,347	88,050	88,100	17,813	18,187	91,050	91,100	18,572	19,027
85,100	85,150	17,075	17,361	88,100	88,150	17,825	18,201	91,100	91,150	18,586	19,041
85,150	85,200	17,088	17,375	88,150	88,200	17,838	18,215	91,150	91,200	18,600	19,055
85,200	85,250	17,100	17,389	88,200	88,250	17,850	18,229	91,200	91,250	18,614	19,069
85,250	85,300	17,113	17,403	88,250	88,300	17,863	18,243	91,250	91,300	18,628	19,083
85,300	85,350	17,125	17,417	88,300	88,350	17,875	18,257	91,300	91,350	18,642	19,097
85,350	85,400	17,138	17,431	88,350	88,400	17,888	18,271	91,350	91,400	18,656	19,111
85,400	85,450	17,150	17,445	88,400	88,450	17,900	18,285	91,400	91,450	18,670	19,125
85,450	85,500	17,163	17,459	88,450	88,500	17,913	18,299	91,450	91,500	18,684	19,139
85,500	85,550	17,175	17,473	88,500	88,550	17,925	18,313	91,500	91,550	18,698	19,153
85,550	85,600	17,188	17,487	88,550	88,600	17,938	18,327	91,550	91,600	18,712	19,167
85,600	85,650	17,200	17,501	88,600	88,650	17,950	18,341	91,600	91,650	18,726	19,181
85,650	85,700	17,213	17,515	88,650	88,700	17,963	18,355	91,650	91,700	18,740	19,195
85,700	85,750	17,225	17,529	88,700	88,750	17,975	18,369	91,700	91,750	18,754	19,209
85,750	85,800	17,238	17,543	88,750	88,800	17,988	18,383	91,750	91,800	18,768	19,223
85,800	85,850	17,250	17,557	88,800	88,850	18,000	18,397	91,800	91,850	18,782	19,237
85,850	85,900	17,263	17,571	88,850	88,900	18,013	18,411	91,850	91,900	18,796	19,251
85,900	85,950	17,275	17,585	88,900	88,950	18,025	18,425	91,900	91,950	18,810	19,265
85,950	86,000	17,288	17,599	88,950	89,000	18,038	18,439	91,950	92,000	18,824	19,279
86,000				89,000				92,000			
86,000	86,050	17,300	17,613	89,000	89,050	18,050	18,453	92,000	92,050	18,838	19,293
86,050	86,100	17,313	17,627	89,050	89,100	18,063	18,467	92,050	92,100	18,852	19,307
86,100	86,150	17,325	17,641	89,100	89,150	18,075	18,481	92,100	92,150	18,866	19,321
86,150	86,200	17,338	17,655	89,150	89,200	18,088	18,495	92,150	92,200	18,880	19,335
86,200	86,250	17,350	17,669	89,200	89,250	18,100	18,509	92,200	92,250	18,894	19,349
86,250	86,300	17,363	17,683	89,250	89,300	18,113	18,523	92,250	92,300	18,908	19,363
86,300	86,350	17,375	17,697	89,300	89,350	18,125	18,537	92,300	92,350	18,922	19,377
86,350	86,400	17,388	17,711	89,350	89,400	18,138	18,551	92,350	92,400	18,936	19,391
86,400	86,450	17,400	17,725	89,400	89,450	18,150	18,565	92,400	92,450	18,950	19,405
86,450	86,500	17,413	17,739	89,450	89,500	18,163	18,579	92,450	92,500	18,964	19,419
86,500	86,550	17,425	17,753	89,500	89,550	18,175	18,593	92,500	92,550	18,978	19,433
86,550	86,600	17,438	17,767	89,550	89,600	18,188	18,607	92,550	92,600	18,992	19,447
86,600	86,650	17,450	17,781	89,600	89,650	18,200	18,621	92,600	92,650	19,006	19,461
86,650	86,700	17,463	17,795	89,650	89,700	18,213	18,635	92,650	92,700	19,020	19,475
86,700	86,750	17,475	17,809	89,700	89,750	18,225	18,649	92,700	92,750	19,034	19,489
86,750	86,800	17,488	17,823	89,750	89,800	18,238	18,663	92,750	92,800	19,048	19,503
86,800	86,850	17,500	17,837	89,800	89,850	18,250	18,677	92,800	92,850	19,062	19,517
86,850	86,900	17,513	17,851	89,850	89,900	18,263	18,691	92,850	92,900	19,076	19,531
86,900	86,950	17,525	17,865	89,900	89,950	18,275	18,705	92,900	92,950	19,090	19,545
86,950	87,000	17,538	17,879	89,950	90,000	18,288	18,719	92,950	93,000	19,104	19,559

(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	19,118	19,573	96,000	96,050	19,958	20,413	99,000	99,050	20,798	21,253
93,050	93,100	19,132	19,587	96,050	96,100	19,972	20,427	99,050	99,100	20,812	21,267
93,100	93,150	19,146	19,601	96,100	96,150	19,986	20,441	99,100	99,150	20,826	21,281
93,150	93,200	19,160	19,615	96,150	96,200	20,000	20,455	99,150	99,200	20,840	21,295
93,200	93,250	19,174	19,629	96,200	96,250	20,014	20,469	99,200	99,250	20,854	21,309
93,250	93,300	19,188	19,643	96,250	96,300	20,028	20,483	99,250	99,300	20,868	21,323
93,300	93,350	19,202	19,657	96,300	96,350	20,042	20,497	99,300	99,350	20,882	21,337
93,350	93,400	19,216	19,671	96,350	96,400	20,056	20,511	99,350	99,400	20,896	21,351
93,400	93,450	19,230	19,685	96,400	96,450	20,070	20,525	99,400	99,450	20,910	21,365
93,450	93,500	19,244	19,699	96,450	96,500	20,084	20,539	99,450	99,500	20,924	21,379
93,500	93,550	19,258	19,713	96,500	96,550	20,098	20,553	99,500	99,550	20,938	21,393
93,550	93,600	19,272	19,727	96,550	96,600	20,112	20,567	99,550	99,600	20,952	21,407
93,600	93,650	19,286	19,741	96,600	96,650	20,126	20,581	99,600	99,650	20,966	21,421
93,650	93,700	19,300	19,755	96,650	96,700	20,140	20,595	99,650	99,700	20,980	21,435
93,700	93,750	19,314	19,769	96,700	96,750	20,154	20,609	99,700	99,750	20,994	21,449
93,750	93,800	19,328	19,783	96,750	96,800	20,168	20,623	99,750	99,800	21,008	21,463
93,800	93,850	19,342	19,797	96,800	96,850	20,182	20,637	99,800	99,850	21,022	21,477
93,850	93,900	19,356	19,811	96,850	96,900	20,196	20,651	99,850	99,900	21,036	21,491
93,900	93,950	19,370	19,825	96,900	96,950	20,210	20,665	99,900	99,950	21,050	21,505
93,950	94,000	19,384	19,839	96,950	97,000	20,224	20,679	99,950	100,000	21,064	21,519
94,000				97,000				<div>\$100,000 or over use Form 1040NR</div>			
94,000	94,050	19,398	19,853	97,000	97,050	20,238	20,693				
94,050	94,100	19,412	19,867	97,050	97,100	20,252	20,707				
94,100	94,150	19,426	19,881	97,100	97,150	20,266	20,721				
94,150	94,200	19,440	19,895	97,150	97,200	20,280	20,735				
94,200	94,250	19,454	19,909	97,200	97,250	20,294	20,749				
94,250	94,300	19,468	19,923	97,250	97,300	20,308	20,763				
94,300	94,350	19,482	19,937	97,300	97,350	20,322	20,777				
94,350	94,400	19,496	19,951	97,350	97,400	20,336	20,791				
94,400	94,450	19,510	19,965	97,400	97,450	20,350	20,805				
94,450	94,500	19,524	19,979	97,450	97,500	20,364	20,819				
94,500	94,550	19,538	19,993	97,500	97,550	20,378	20,833				
94,550	94,600	19,552	20,007	97,550	97,600	20,392	20,847				
94,600	94,650	19,566	20,021	97,600	97,650	20,406	20,861				
94,650	94,700	19,580	20,035	97,650	97,700	20,420	20,875				
94,700	94,750	19,594	20,049	97,700	97,750	20,434	20,889				
94,750	94,800	19,608	20,063	97,750	97,800	20,448	20,903				
94,800	94,850	19,622	20,077	97,800	97,850	20,462	20,917				
94,850	94,900	19,636	20,091	97,850	97,900	20,476	20,931				
94,900	94,950	19,650	20,105	97,900	97,950	20,490	20,945				
94,950	95,000	19,664	20,119	97,950	98,000	20,504	20,959				
95,000				98,000							
95,000	95,050	19,678	20,133	98,000	98,050	20,518	20,973				
95,050	95,100	19,692	20,147	98,050	98,100	20,532	20,987				
95,100	95,150	19,706	20,161	98,100	98,150	20,546	21,001				
95,150	95,200	19,720	20,175	98,150	98,200	20,560	21,015				
95,200	95,250	19,734	20,189	98,200	98,250	20,574	21,029				
95,250	95,300	19,748	20,203	98,250	98,300	20,588	21,043				
95,300	95,350	19,762	20,217	98,300	98,350	20,602	21,057				
95,350	95,400	19,776	20,231	98,350	98,400	20,616	21,071				
95,400	95,450	19,790	20,245	98,400	98,450	20,630	21,085				
95,450	95,500	19,804	20,259	98,450	98,500	20,644	21,099				
95,500	95,550	19,818	20,273	98,500	98,550	20,658	21,113				
95,550	95,600	19,832	20,287	98,550	98,600	20,672	21,127				
95,600	95,650	19,846	20,301	98,600	98,650	20,686	21,141				
95,650	95,700	19,860	20,315	98,650	98,700	20,700	21,155				
95,700	95,750	19,874	20,329	98,700	98,750	20,714	21,169				
95,750	95,800	19,888	20,343	98,750	98,800	20,728	21,183				
95,800	95,850	19,902	20,357	98,800	98,850	20,742	21,197				
95,850	95,900	19,916	20,371	98,850	98,900	20,756	21,211				
95,900	95,950	19,930	20,385	98,900	98,950	20,770	21,225				
95,950	96,000	19,944	20,399	98,950	99,000	20,784	21,239				

Index

A

Adoption benefits [7](#)
Amended return [16](#)
Amount you owe [12](#)
 To Pay By Check Or
 Money Order [12](#)
Assistance (See Tax help)

B

Bad check or payment [12](#)

C

Closer connection to foreign
country [3](#)
Comments [20](#)
Common mistakes, checklist
to avoid [16](#)
Credit for taxes paid [5](#)

D

Death of a taxpayer [20](#)
Deduction for exemptions [4](#)
Dependent care benefits [7](#)
Disability pensions [6](#)
Disclosure [20](#)
Dual-status taxpayers [4](#)
Dual-status tax year [4](#)

E

Election to be taxed as a
resident alien [3](#)
Eligible student [8](#)
Estimated tax:
 2016, applied to [11](#)
 2016, payments for [16](#)
 Payments [10](#)
 Penalty [12](#)
Exempt individual [2](#)
Exemption deduction [9](#)
Extension of time to file [3](#)
Extension of time to pay [12](#)

F

Federal income tax
 withheld [10](#)
First-year choice [2](#)
Foreign address [5](#)
Form 1040-C [10](#)
Form comments [20](#)

G

Green card test [2](#)

H

Head of household [4](#)
How to pay:
 Pay By Phone [12](#)
 Pay Online [12](#)

I

Identifying number [5](#)
Identity Protection PIN (IP
PIN) [13](#)
Identity Theft [17](#)
Identity theft [19](#)
Income tax withholding [16](#)
Installment payments [12](#)
Interest [17](#)
Itemized deductions [8](#)

J

Joint return [4](#)

M

Missing or incorrect Form
 W-2 [7](#)
myRA® [10](#)

N

Name change [10](#)
Nonresident alien [2](#)

P

P.O. box [5](#)
Paperwork reduction act
 notice [20](#)
Past due return [16](#)
Penalties [17](#)
 Frivolous return [17](#)
 Late filing [17](#)
 Late payment [17](#)
 Other [17](#)
Private delivery services [3](#)
Publications (See Tax help)
Public debt, gift to reduce
 the [20](#)

Q

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

R

Record keeping [17](#)
Refund [10](#)
Refund information [16](#)
Refund offset [10](#)
Requesting a copy of your
 tax return [16](#)
Resident alien [2](#)
Return checklist to avoid
 mistakes [16](#)
Rounding off to whole
 dollars [6](#)

S

Scholarship and fellowship
 grants [7](#)
Scholarship and fellowship
 grants excluded [8](#)
Signing your return [13](#)
Social security and Medicare
 tax on tip income [9](#)
Standard deduction [4](#)

State and local income
 taxes - taxable [7](#)
Student loan interest
 deduction [8](#)
Student loan interest
 deduction worksheet [8](#)
Substantial presence test [2](#)

T

Taxable income [6](#)
Taxable refunds, credits, or
 offsets [7](#)
Tax credits [5](#)
Tax-exempt interest [7](#)
Tax-exempt treaty [14](#)
Tax help [18](#)
Taxpayer Advocate Service
 (TAS) [21](#)
Tax rates [4](#)
Tax Table [22-33](#)
Third party designee [13](#)
Tip income [9](#)
Treaty [14](#)

U

U.S. national [6](#)

W

Wages, salaries, tips, etc. [6](#)
What if you cannot pay in
 full?:
 Extension of time to
 pay [12](#)
 Installment agreement [12](#)
When to file [3](#)
Where to file [3](#)
Who must file [3](#)
