



Instructions for Form 1040NR-EZ

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

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

Can I Use Form 1040NR-EZ?

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

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).
- Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, scholarship or fellowship grants, and nontaxable interest or dividends. **Note.** If you had taxable interest or dividend income, you must use Form 1040NR.
- 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 Form 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 17, 2018, if you were an employee and received wages subject to U.S. income tax withholding. The due date is April 17, 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.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

Personal exemption phaseout amounts increased for certain taxpayers. Your personal exemption amount is \$4,050. But the amount may be reduced if your adjusted gross income is more than \$156,900. See the instructions for [line 13](#), later.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$156,900. See the instructions for [line 11](#), later.

Future Developments

For the latest information about developments related to Form 1040NR-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040NREZ](https://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. (See the next paragraph.)

Dual resident taxpayer holding specified foreign financial assets. Special reporting requirements for Form 8938 apply to dual resident taxpayers holding specified foreign financial assets and taxed for all or a portion of the year as a nonresident alien under Regulations section 301.7701(b)-7. For more information, see the Instructions for Form 8938, and, in particular, *Special rule for dual resident taxpayers under Who Must File*.



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

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 2017. (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 2017. 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 2017. (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.

You continue to have resident status under this test unless the status is taken away from you or is administratively or judicially determined to have been abandoned.

Your resident status is considered to have been taken away from you if the U.S. government issues you a final administrative or judicial order of exclusion or deportation. When your resident status is considered to have been administratively or judicially determined to be abandoned depends on who initiates the determination.


If the USCIS or U.S. consular officer initiates this determination, your resident status will be considered to be abandoned when the final administrative order of abandonment is issued.

If you initiate the determination, your resident status is considered to be abandoned when you file either of the following documents—along with your USCIS Alien Registration Receipt Card—with the USCIS or a U.S. consular officer.

- USCIS Form I-407 (Record of Abandonment of Lawful Permanent Resident Status).
- A letter stating your intent to abandon your resident status.

The USCIS Alien Registration Receipt Card is also referred to as a green card.

When filing by mail, you must send by certified mail, return receipt requested (or the foreign equivalent) and keep a copy and proof that it was mailed and 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 2017. You meet this test if you were physically present in the United States for at least:


1. 31 days during 2017; and
2. 183 days during the period 2017, 2016, and 2015, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2017		1.000	
2016		.333	
2015		.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 in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.
6. 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 (6) above. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.*

Exempt individual. For purposes of the substantial presence test, 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 2017 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 2017 if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years. However, there are exceptions to these limits. 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 2017,
- Establish that during 2017 you had a tax home in a foreign country, and
- Establish that during 2017 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.

You are not eligible for the closer connection exception if you have an application pending for adjustment of status to that of a lawful permanent resident or if you have applied, or have taken other steps to apply, for lawful permanent residence.

See chapter 1 of Pub. 519 for more information.

You must file a fully completed Form 8840 with the IRS to claim the closer connection exception. Each spouse must file a separate Form 8840 to claim the closer connection exception. See *Form 8840* in chapter 1 of Pub. 519.

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 2017. 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 2017 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 \$4,050; 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 17, 2018. (The due date is April 17, 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, 2018.

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.



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

If you are not enclosing a payment, 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 (PDS) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



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 2017. 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. If you are not enclosing a payment, 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. If you are not enclosing a payment, mail your return and statement to the following address.

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
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If enclosing a payment, mail your return and statement to the following address.

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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 [SSA.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.

TIP *ITINs that have not been included on a U.S. federal tax return at least once in the last 3 consecutive tax years have expired. In addition, ITINs that were assigned before 2013 will expire according to an annual schedule based on the middle digits of the ITIN. The middle digits refer to the fourth and fifth positions of the ITIN. For example, the middle digits for 9xx-78-xxxx are "78." Expired ITINs must be renewed in order to avoid delays in processing your tax return. For more information, see the Form W-7 instructions, or visit [IRS.gov/ITIN](#).*

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 [IRS.gov/ITINinfo](https://www.irs.gov/ITINinfo).

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, 2017.

- You were never married.
- You were legally separated under a decree of divorce or separate maintenance. But if, at the end of 2017, 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, 2017, and did not remarry before the end of 2017.
- You meet the tests described under [Married persons who live apart](#), later.

Note. If you qualify for the "Qualifying widow(er)" filing status, you may be able to lower your taxes by filing Form 1040NR instead. For more information about filing as a "Qualifying widow(er)," see the Instructions for Form 1040NR, Line 6—Qualifying widow(er).

Married. If you were married on December 31, 2017, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2017.

If your spouse died in 2017, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2017.

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 2017.

3. You lived apart from your spouse for the last 6 months of 2017. 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 2017. 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 2017, 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 2017.

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 on line 3.

- Wages received as a household employee. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2017. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2017, enter "HSH" and the amount not reported to you on a Form W-2 on the dotted line next to line 3. For information on employment taxes for household employees, see Tax Topic 756 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 3.



You may owe social security and Medicare tax on unreported tips. See the instructions for [line 16](#), later.

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

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

- Wages from Form 8919, line 6.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2018. If you do not receive it by early February, use Tax Topic 154 at [IRS.gov/TaxTopics](https://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 2017 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 2017, 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.

Income from a sharing economy. If you use one of the many online platforms available to provide goods and services, you may be involved in what is known as the sharing economy. If you receive income from a sharing economy activity, it is generally taxable even if you do not receive a Form 1099-MISC, Miscellaneous Income; Form W-2, Wage and Tax Statement; or some other income statement. To learn more about this income, go to [IRS.gov/ Sharing](https://www.irs.gov/sharing). If you receive income from a sharing economy activity, you may have to use Form 1040NR instead of Form 1040NR-EZ.

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 2017, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2017 estimated state or

local income tax, the amount applied is treated as received in 2017.



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 2016 and you claimed the standard deduction on your 2016 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 2017 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 2017 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 some treaties 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 2017 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](#) to figure your modified AGI.

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

Student Loan Interest Deduction Worksheet—Line 9

See the instructions for [line 9](#), earlier, before you begin.

1. Enter the total interest you paid in 2017 on [qualified student loans](#) (defined earlier). **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 (\$4,050 for 2017), or
 - c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see [Eligible student](#), later). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a

degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools.

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 2017. Use the [Itemized Deductions Worksheet](#), later, to figure the amount to enter on line 11 if the amount on line 10 is more than:

- \$261,500 and you checked filing status box 1, or
- \$156,900 and you checked filing status box 2.

If, during 2017, 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. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You may be able to take the standard deduction along with a net disaster loss. 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 \$4,050 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:

- \$261,500 if you checked filing status box 1, or

- \$156,900 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


Itemized Deductions Worksheet—Line 11

Keep for Your Records 

- Enter the amount of state and local income taxes you paid or that were withheld from your salary in 2017 1. _____
- Multiply line 1 by 80% (0.80) 2. _____
- Enter the amount from Form 1040NR-EZ, line 10 3. _____
- Enter \$261,500 (\$156,900 if you checked filing status box 2) 4. _____
- Is the amount on line 4 less than the amount on line 3?
 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. _____
- Multiply line 5 by 3% (0.03) 6. _____
- Enter the **smaller** of line 2 or line 6 7. _____
- 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 

- Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?
 No.  Enter \$4,050 on Form 1040NR-EZ, line 13.
 Yes. Go to line 3.
- Exemption amount 2. **\$4,050**
- Enter the amount from Form 1040NR-EZ, line 10 3. _____
- Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.
 - Box 1—\$261,500
 - Box 2—\$156,900
..... 4. _____
- 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. _____
- Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) 6. _____
- Multiply line 6 by 2% (0.02) and enter the result as a decimal 7. _____
- Multiply line 2 by the decimal on line 7 8. _____
- Exemption deduction.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13 9. _____


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

Payments

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

Line 18a. Enter on line 18a the total of any federal income tax withheld on your Form(s) W-2 and 1099-R. The amount(s) withheld should be shown in box 2 of Form(s) W-2 and box 4 of Form(s) 1099-R. Attach all Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

Line 18b. Enter on line 18b the total amount shown as federal income tax withheld on Form(s) 1042-S. The withholding credit 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—2017 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2017. Include any overpayment that you applied to your 2017 estimated tax from:

- Your 2016 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 2017 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 2017.

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.

 If you had taxable interest or dividend income, you must file Form 1040NR.

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 2018](#) 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 2017 tax return handy so you can enter your social security number or individual taxpayer identification 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 [IRS.gov/DepositLimit](#).

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.

Sample Check—Lines 23b Through 23d

**RUFUS MAPLE
MARY MAPLE**
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF _____ \$ _____

ANYPLACE BANK
Anyplace, LA 70000

For _____


Routing number (line 23b): 250250025
Account number (line 23d): 202020186
Check number: 1234

Do not include the check number

15-00000000 1234

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

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a 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 2017). 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 2017 return during 2018 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2018. If you designate your deposit to be for 2017, 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 2017.

 You may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2017) to a traditional IRA or Roth IRA for 2017. 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 2018, Pub. 590-A will have the new 2018 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 go.usa.gov/3KvcP.

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](#), the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

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

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

Line 23c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. If your deposit is to 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](#), 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 already have been made to the same account or prepaid debit card.
- You have not given a valid account number.
- You file your 2017 return after November 30, 2018.
- 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 on line 23e. 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 2018 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2018 estimated tax.



This election to apply part or all of the amount overpaid to your 2018 estimated tax cannot be changed later.

Amount You Owe



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

Include any estimated tax penalty from line 26 in the amount you enter on line 25. Do not include any estimated tax payment for 2018 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 equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use Tax Topic 206 at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

Line 25—Amount you owe. IRS offers several electronic payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.

Pay Online

IRS offers an electronic payment option that is right for you. 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 [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any 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 at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A convenience fee is charged by these service providers.
- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](https://www.irs.gov/Payments). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.
- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay by Card by downloading the application.

Pay By Phone

Paying by phone is another safe and secure method of paying electronically.

Use one of the following methods: (1) call one of the debit or credit card service providers or (2) use the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

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

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

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

EFTPS. To use EFTPS, you must be enrolled either 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 [IRS.gov/Payments](https://www.irs.gov/Payments) or www.EFTPS.gov.

Mobile Device

To pay through your mobile device, download the IRS2Go application.

Pay By Cash

Cash is a new in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our Official Payment provider.

Pay By Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you. If you choose to mail a tax payment, 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 “2017 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*/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 2018. See [Income Tax Withholding and Estimated Tax Payments for 2018](#) 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 an installment agreement 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 [IRS.gov](https://www.irs.gov) and click on [Apply for an Online Payment Plan](#).

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. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).



If the due date is April 17, 2018, and you pay after that date, you will be charged interest on the tax not paid by April 15, 2018.

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 2017 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2016 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 2016 return and you were a U.S. citizen or resident for all of 2016.

2. Line 21 on your 2017 return is at least 100% of the tax shown on your 2016 return. (But see *Caution* below.) Your estimated tax payments for 2017 must have been made on time and for the required amount.



If your 2016 AGI was over \$150,000 (over \$75,000 if you checked filing status box 2 for 2017), item (2) applies only if line 21 on your 2017 tax return is at least 110% of the tax shown on your 2016 return. This rule does not apply to farmers and fishermen.

For most people, the “tax shown on your 2016 return” is the amount on your 2016 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 2017 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 2018 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 2017, 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 2017 tax returns generally were sent in December 2017.

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

[IRS.gov/CP01A](https://www.irs.gov/CP01A). 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 or have ever completed a Form DS-230 and submitted it to the Department of State, 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 2016 on an F-1 visa as an academic student. On August 20, 2017, 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, 2017.”

Item G

Enter the dates you entered and left the United States during 2017 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

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.

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](https://www.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.

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.

Example. Sara is a citizen of Italy and was a resident there until September 2016, 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 2016 and plans to continue teaching through May 2018. Sara’s salary per school year is \$40,000. She plans to return to Italy in June 2018 and resume her Italian residence. For calendar year 2017, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2017 tax return as shown in [Example. Item J—Income Exempt From Tax by Treaty](#).

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).

Line 3. Check “Yes” if you are claiming tax treaty benefits pursuant to a 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 generally 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.

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

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? To check the status of your refund, go to *Where's My Refund* at [IRS.gov/Refunds](https://www.irs.gov/Refunds), or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return generally will 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.



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



If you do not have Internet access and 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 assistors 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 [IRS.gov/Espanol](https://www.irs.gov/Espanol) and the phone number listed earlier.

Income Tax Withholding and Estimated Tax Payments for 2018

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 2018 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 2018 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2018 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 2018 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 [IRS.gov/Transcript](https://www.irs.gov/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](https://www.irs.gov/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 [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics) or go to [IRS.gov/Individuals](https://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 2014 return in 2018, use the address in [Where To File](https://www.irs.gov/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 understatement of tax, and reportable transaction understatement. 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 \$210 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 [IRS.gov/irb/2010-17_IRB/ar13.html](https://www.irs.gov/irb/2010-17_IRB/ar13.html).

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatement, 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. 5027, Identity Theft Information for Taxpayers.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://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 also can 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 (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). If you have been a victim of identity theft, see www.IdentityTheft.gov or Pub. 5027. People who are deaf or hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit [IRS.gov](https://www.irs.gov) and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

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 [IRS.gov/TaxpayerRights](https://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](https://www.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](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make

\$54,000 or less, persons with disabilities, 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.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile). See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov) get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) or [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) 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 for your records.
- Go to [IRS.gov/Pub17](https://www.irs.gov/Pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications.

Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers

use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EIC\)](https://www.irs.gov/EIC) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information and videos.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/ID](https://www.irs.gov/ID) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Due to changes in the law, the IRS can't issue refunds before mid-February 2018, for returns that properly claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.

- Download the official IRS2Go app to your mobile device 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 to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return.

Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office.

Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices".

Watching IRS videos. The IRS Video portal ([IRSvideos.gov](https://www.irs.gov/IRSvideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

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

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

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).

The IRS TACs 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 2017, 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 [IRS.gov/TaxTopics](https://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 2018 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 [IRS.gov/Forms](https://www.irs.gov/forms). Click on “More Information,” and then on “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 2017, for taxpayers filing a 2017 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?

They can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their 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?

They have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate/contact-us). You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Their Tax Toolkit at [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/advocate) 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 them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [TaxpayerAdvocate.IRS.gov/LITCmap](https://www.irs.gov/advocate/litcmap) 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.

2017 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 \$3,025. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing separately
23,200	23,250	3,018	3,018
23,250	23,300	3,025	3,025
23,300	23,350	3,033	3,033
23,350	23,400	3,040	3,040

Tax Table

Example

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
0	5	0	0	1,000				2,000			
5	15	1	1	1,000	1,025	101	101	2,000	2,025	201	201
15	25	2	2	1,025	1,050	104	104	2,025	2,050	204	204
25	50	4	4	1,050	1,075	106	106	2,050	2,075	206	206
50	75	6	6	1,075	1,100	109	109	2,075	2,100	209	209
75	100	9	9	1,100	1,125	111	111	2,100	2,125	211	211
100	125	11	11	1,125	1,150	114	114	2,125	2,150	214	214
125	150	14	14	1,150	1,175	116	116	2,150	2,175	216	216
150	175	16	16	1,175	1,200	119	119	2,175	2,200	219	219
175	200	19	19	1,200	1,225	121	121	2,200	2,225	221	221
200	225	21	21	1,225	1,250	124	124	2,225	2,250	224	224
225	250	24	24	1,250	1,275	126	126	2,250	2,275	226	226
250	275	26	26	1,275	1,300	129	129	2,275	2,300	229	229
275	300	29	29	1,300	1,325	131	131	2,300	2,325	231	231
300	325	31	31	1,325	1,350	134	134	2,325	2,350	234	234
325	350	34	34	1,350	1,375	136	136	2,350	2,375	236	236
350	375	36	36	1,375	1,400	139	139	2,375	2,400	239	239
375	400	39	39	1,400	1,425	141	141	2,400	2,425	241	241
400	425	41	41	1,425	1,450	144	144	2,425	2,450	244	244
425	450	44	44	1,450	1,475	146	146	2,450	2,475	246	246
450	475	46	46	1,475	1,500	149	149	2,475	2,500	249	249
475	500	49	49	1,500	1,525	151	151	2,500	2,525	251	251
500	525	51	51	1,525	1,550	154	154	2,525	2,550	254	254
525	550	54	54	1,550	1,575	156	156	2,550	2,575	256	256
550	575	56	56	1,575	1,600	159	159	2,575	2,600	259	259
575	600	59	59	1,600	1,625	161	161	2,600	2,625	261	261
600	625	61	61	1,625	1,650	164	164	2,625	2,650	264	264
625	650	64	64	1,650	1,675	166	166	2,650	2,675	266	266
650	675	66	66	1,675	1,700	169	169	2,675	2,700	269	269
675	700	69	69	1,700	1,725	171	171	2,700	2,725	271	271
700	725	71	71	1,725	1,750	174	174	2,725	2,750	274	274
725	750	74	74	1,750	1,775	176	176	2,750	2,775	276	276
750	775	76	76	1,775	1,800	179	179	2,775	2,800	279	279
775	800	79	79	1,800	1,825	181	181	2,800	2,825	281	281
800	825	81	81	1,825	1,850	184	184	2,825	2,850	284	284
825	850	84	84	1,850	1,875	186	186	2,850	2,875	286	286
850	875	86	86	1,875	1,900	189	189	2,875	2,900	289	289
875	900	89	89	1,900	1,925	191	191	2,900	2,925	291	291
900	925	91	91	1,925	1,950	194	194	2,925	2,950	294	294
925	950	94	94	1,950	1,975	196	196	2,950	2,975	296	296
950	975	96	96	1,975	2,000	199	199	2,975	3,000	299	299
975	1,000	99	99								

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
3,000				6,000				9,000			
3,000	3,050	303	303	6,000	6,050	603	603	9,000	9,050	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	928	928
3,300	3,350	333	333	6,300	6,350	633	633	9,300	9,350	933	933
3,350	3,400	338	338	6,350	6,400	638	638	9,350	9,400	940	940
3,400	3,450	343	343	6,400	6,450	643	643	9,400	9,450	948	948
3,450	3,500	348	348	6,450	6,500	648	648	9,450	9,500	955	955
3,500	3,550	353	353	6,500	6,550	653	653	9,500	9,550	963	963
3,550	3,600	358	358	6,550	6,600	658	658	9,550	9,600	970	970
3,600	3,650	363	363	6,600	6,650	663	663	9,600	9,650	978	978
3,650	3,700	368	368	6,650	6,700	668	668	9,650	9,700	985	985
3,700	3,750	373	373	6,700	6,750	673	673	9,700	9,750	993	993
3,750	3,800	378	378	6,750	6,800	678	678	9,750	9,800	1,000	1,000
3,800	3,850	383	383	6,800	6,850	683	683	9,800	9,850	1,008	1,008
3,850	3,900	388	388	6,850	6,900	688	688	9,850	9,900	1,015	1,015
3,900	3,950	393	393	6,900	6,950	693	693	9,900	9,950	1,023	1,023
3,950	4,000	398	398	6,950	7,000	698	698	9,950	10,000	1,030	1,030
4,000				7,000				10,000			
4,000	4,050	403	403	7,000	7,050	703	703	10,000	10,050	1,038	1,038
4,050	4,100	408	408	7,050	7,100	708	708	10,050	10,100	1,045	1,045
4,100	4,150	413	413	7,100	7,150	713	713	10,100	10,150	1,053	1,053
4,150	4,200	418	418	7,150	7,200	718	718	10,150	10,200	1,060	1,060
4,200	4,250	423	423	7,200	7,250	723	723	10,200	10,250	1,068	1,068
4,250	4,300	428	428	7,250	7,300	728	728	10,250	10,300	1,075	1,075
4,300	4,350	433	433	7,300	7,350	733	733	10,300	10,350	1,083	1,083
4,350	4,400	438	438	7,350	7,400	738	738	10,350	10,400	1,090	1,090
4,400	4,450	443	443	7,400	7,450	743	743	10,400	10,450	1,098	1,098
4,450	4,500	448	448	7,450	7,500	748	748	10,450	10,500	1,105	1,105
4,500	4,550	453	453	7,500	7,550	753	753	10,500	10,550	1,113	1,113
4,550	4,600	458	458	7,550	7,600	758	758	10,550	10,600	1,120	1,120
4,600	4,650	463	463	7,600	7,650	763	763	10,600	10,650	1,128	1,128
4,650	4,700	468	468	7,650	7,700	768	768	10,650	10,700	1,135	1,135
4,700	4,750	473	473	7,700	7,750	773	773	10,700	10,750	1,143	1,143
4,750	4,800	478	478	7,750	7,800	778	778	10,750	10,800	1,150	1,150
4,800	4,850	483	483	7,800	7,850	783	783	10,800	10,850	1,158	1,158
4,850	4,900	488	488	7,850	7,900	788	788	10,850	10,900	1,165	1,165
4,900	4,950	493	493	7,900	7,950	793	793	10,900	10,950	1,173	1,173
4,950	5,000	498	498	7,950	8,000	798	798	10,950	11,000	1,180	1,180
5,000				8,000				11,000			
5,000	5,050	503	503	8,000	8,050	803	803	11,000	11,050	1,188	1,188
5,050	5,100	508	508	8,050	8,100	808	808	11,050	11,100	1,195	1,195
5,100	5,150	513	513	8,100	8,150	813	813	11,100	11,150	1,203	1,203
5,150	5,200	518	518	8,150	8,200	818	818	11,150	11,200	1,210	1,210
5,200	5,250	523	523	8,200	8,250	823	823	11,200	11,250	1,218	1,218
5,250	5,300	528	528	8,250	8,300	828	828	11,250	11,300	1,225	1,225
5,300	5,350	533	533	8,300	8,350	833	833	11,300	11,350	1,233	1,233
5,350	5,400	538	538	8,350	8,400	838	838	11,350	11,400	1,240	1,240
5,400	5,450	543	543	8,400	8,450	843	843	11,400	11,450	1,248	1,248
5,450	5,500	548	548	8,450	8,500	848	848	11,450	11,500	1,255	1,255
5,500	5,550	553	553	8,500	8,550	853	853	11,500	11,550	1,263	1,263
5,550	5,600	558	558	8,550	8,600	858	858	11,550	11,600	1,270	1,270
5,600	5,650	563	563	8,600	8,650	863	863	11,600	11,650	1,278	1,278
5,650	5,700	568	568	8,650	8,700	868	868	11,650	11,700	1,285	1,285
5,700	5,750	573	573	8,700	8,750	873	873	11,700	11,750	1,293	1,293
5,750	5,800	578	578	8,750	8,800	878	878	11,750	11,800	1,300	1,300
5,800	5,850	583	583	8,800	8,850	883	883	11,800	11,850	1,308	1,308
5,850	5,900	588	588	8,850	8,900	888	888	11,850	11,900	1,315	1,315
5,900	5,950	593	593	8,900	8,950	893	893	11,900	11,950	1,323	1,323
5,950	6,000	598	598	8,950	9,000	898	898	11,950	12,000	1,330	1,330

(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	1,338	1,338	15,000	15,050	1,788	1,788	18,000	18,050	2,238	2,238
12,050	12,100	1,345	1,345	15,050	15,100	1,795	1,795	18,050	18,100	2,245	2,245
12,100	12,150	1,353	1,353	15,100	15,150	1,803	1,803	18,100	18,150	2,253	2,253
12,150	12,200	1,360	1,360	15,150	15,200	1,810	1,810	18,150	18,200	2,260	2,260
12,200	12,250	1,368	1,368	15,200	15,250	1,818	1,818	18,200	18,250	2,268	2,268
12,250	12,300	1,375	1,375	15,250	15,300	1,825	1,825	18,250	18,300	2,275	2,275
12,300	12,350	1,383	1,383	15,300	15,350	1,833	1,833	18,300	18,350	2,283	2,283
12,350	12,400	1,390	1,390	15,350	15,400	1,840	1,840	18,350	18,400	2,290	2,290
12,400	12,450	1,398	1,398	15,400	15,450	1,848	1,848	18,400	18,450	2,298	2,298
12,450	12,500	1,405	1,405	15,450	15,500	1,855	1,855	18,450	18,500	2,305	2,305
12,500	12,550	1,413	1,413	15,500	15,550	1,863	1,863	18,500	18,550	2,313	2,313
12,550	12,600	1,420	1,420	15,550	15,600	1,870	1,870	18,550	18,600	2,320	2,320
12,600	12,650	1,428	1,428	15,600	15,650	1,878	1,878	18,600	18,650	2,328	2,328
12,650	12,700	1,435	1,435	15,650	15,700	1,885	1,885	18,650	18,700	2,335	2,335
12,700	12,750	1,443	1,443	15,700	15,750	1,893	1,893	18,700	18,750	2,343	2,343
12,750	12,800	1,450	1,450	15,750	15,800	1,900	1,900	18,750	18,800	2,350	2,350
12,800	12,850	1,458	1,458	15,800	15,850	1,908	1,908	18,800	18,850	2,358	2,358
12,850	12,900	1,465	1,465	15,850	15,900	1,915	1,915	18,850	18,900	2,365	2,365
12,900	12,950	1,473	1,473	15,900	15,950	1,923	1,923	18,900	18,950	2,373	2,373
12,950	13,000	1,480	1,480	15,950	16,000	1,930	1,930	18,950	19,000	2,380	2,380
13,000				16,000				19,000			
13,000	13,050	1,488	1,488	16,000	16,050	1,938	1,938	19,000	19,050	2,388	2,388
13,050	13,100	1,495	1,495	16,050	16,100	1,945	1,945	19,050	19,100	2,395	2,395
13,100	13,150	1,503	1,503	16,100	16,150	1,953	1,953	19,100	19,150	2,403	2,403
13,150	13,200	1,510	1,510	16,150	16,200	1,960	1,960	19,150	19,200	2,410	2,410
13,200	13,250	1,518	1,518	16,200	16,250	1,968	1,968	19,200	19,250	2,418	2,418
13,250	13,300	1,525	1,525	16,250	16,300	1,975	1,975	19,250	19,300	2,425	2,425
13,300	13,350	1,533	1,533	16,300	16,350	1,983	1,983	19,300	19,350	2,433	2,433
13,350	13,400	1,540	1,540	16,350	16,400	1,990	1,990	19,350	19,400	2,440	2,440
13,400	13,450	1,548	1,548	16,400	16,450	1,998	1,998	19,400	19,450	2,448	2,448
13,450	13,500	1,555	1,555	16,450	16,500	2,005	2,005	19,450	19,500	2,455	2,455
13,500	13,550	1,563	1,563	16,500	16,550	2,013	2,013	19,500	19,550	2,463	2,463
13,550	13,600	1,570	1,570	16,550	16,600	2,020	2,020	19,550	19,600	2,470	2,470
13,600	13,650	1,578	1,578	16,600	16,650	2,028	2,028	19,600	19,650	2,478	2,478
13,650	13,700	1,585	1,585	16,650	16,700	2,035	2,035	19,650	19,700	2,485	2,485
13,700	13,750	1,593	1,593	16,700	16,750	2,043	2,043	19,700	19,750	2,493	2,493
13,750	13,800	1,600	1,600	16,750	16,800	2,050	2,050	19,750	19,800	2,500	2,500
13,800	13,850	1,608	1,608	16,800	16,850	2,058	2,058	19,800	19,850	2,508	2,508
13,850	13,900	1,615	1,615	16,850	16,900	2,065	2,065	19,850	19,900	2,515	2,515
13,900	13,950	1,623	1,623	16,900	16,950	2,073	2,073	19,900	19,950	2,523	2,523
13,950	14,000	1,630	1,630	16,950	17,000	2,080	2,080	19,950	20,000	2,530	2,530
14,000				17,000				20,000			
14,000	14,050	1,638	1,638	17,000	17,050	2,088	2,088	20,000	20,050	2,538	2,538
14,050	14,100	1,645	1,645	17,050	17,100	2,095	2,095	20,050	20,100	2,545	2,545
14,100	14,150	1,653	1,653	17,100	17,150	2,103	2,103	20,100	20,150	2,553	2,553
14,150	14,200	1,660	1,660	17,150	17,200	2,110	2,110	20,150	20,200	2,560	2,560
14,200	14,250	1,668	1,668	17,200	17,250	2,118	2,118	20,200	20,250	2,568	2,568
14,250	14,300	1,675	1,675	17,250	17,300	2,125	2,125	20,250	20,300	2,575	2,575
14,300	14,350	1,683	1,683	17,300	17,350	2,133	2,133	20,300	20,350	2,583	2,583
14,350	14,400	1,690	1,690	17,350	17,400	2,140	2,140	20,350	20,400	2,590	2,590
14,400	14,450	1,698	1,698	17,400	17,450	2,148	2,148	20,400	20,450	2,598	2,598
14,450	14,500	1,705	1,705	17,450	17,500	2,155	2,155	20,450	20,500	2,605	2,605
14,500	14,550	1,713	1,713	17,500	17,550	2,163	2,163	20,500	20,550	2,613	2,613
14,550	14,600	1,720	1,720	17,550	17,600	2,170	2,170	20,550	20,600	2,620	2,620
14,600	14,650	1,728	1,728	17,600	17,650	2,178	2,178	20,600	20,650	2,628	2,628
14,650	14,700	1,735	1,735	17,650	17,700	2,185	2,185	20,650	20,700	2,635	2,635
14,700	14,750	1,743	1,743	17,700	17,750	2,193	2,193	20,700	20,750	2,643	2,643
14,750	14,800	1,750	1,750	17,750	17,800	2,200	2,200	20,750	20,800	2,650	2,650
14,800	14,850	1,758	1,758	17,800	17,850	2,208	2,208	20,800	20,850	2,658	2,658
14,850	14,900	1,765	1,765	17,850	17,900	2,215	2,215	20,850	20,900	2,665	2,665
14,900	14,950	1,773	1,773	17,900	17,950	2,223	2,223	20,900	20,950	2,673	2,673
14,950	15,000	1,780	1,780	17,950	18,000	2,230	2,230	20,950	21,000	2,680	2,680

(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	2,688	2,688	24,000	24,050	3,138	3,138	27,000	27,050	3,588	3,588
21,050	21,100	2,695	2,695	24,050	24,100	3,145	3,145	27,050	27,100	3,595	3,595
21,100	21,150	2,703	2,703	24,100	24,150	3,153	3,153	27,100	27,150	3,603	3,603
21,150	21,200	2,710	2,710	24,150	24,200	3,160	3,160	27,150	27,200	3,610	3,610
21,200	21,250	2,718	2,718	24,200	24,250	3,168	3,168	27,200	27,250	3,618	3,618
21,250	21,300	2,725	2,725	24,250	24,300	3,175	3,175	27,250	27,300	3,625	3,625
21,300	21,350	2,733	2,733	24,300	24,350	3,183	3,183	27,300	27,350	3,633	3,633
21,350	21,400	2,740	2,740	24,350	24,400	3,190	3,190	27,350	27,400	3,640	3,640
21,400	21,450	2,748	2,748	24,400	24,450	3,198	3,198	27,400	27,450	3,648	3,648
21,450	21,500	2,755	2,755	24,450	24,500	3,205	3,205	27,450	27,500	3,655	3,655
21,500	21,550	2,763	2,763	24,500	24,550	3,213	3,213	27,500	27,550	3,663	3,663
21,550	21,600	2,770	2,770	24,550	24,600	3,220	3,220	27,550	27,600	3,670	3,670
21,600	21,650	2,778	2,778	24,600	24,650	3,228	3,228	27,600	27,650	3,678	3,678
21,650	21,700	2,785	2,785	24,650	24,700	3,235	3,235	27,650	27,700	3,685	3,685
21,700	21,750	2,793	2,793	24,700	24,750	3,243	3,243	27,700	27,750	3,693	3,693
21,750	21,800	2,800	2,800	24,750	24,800	3,250	3,250	27,750	27,800	3,700	3,700
21,800	21,850	2,808	2,808	24,800	24,850	3,258	3,258	27,800	27,850	3,708	3,708
21,850	21,900	2,815	2,815	24,850	24,900	3,265	3,265	27,850	27,900	3,715	3,715
21,900	21,950	2,823	2,823	24,900	24,950	3,273	3,273	27,900	27,950	3,723	3,723
21,950	22,000	2,830	2,830	24,950	25,000	3,280	3,280	27,950	28,000	3,730	3,730
22,000				25,000				28,000			
22,000	22,050	2,838	2,838	25,000	25,050	3,288	3,288	28,000	28,050	3,738	3,738
22,050	22,100	2,845	2,845	25,050	25,100	3,295	3,295	28,050	28,100	3,745	3,745
22,100	22,150	2,853	2,853	25,100	25,150	3,303	3,303	28,100	28,150	3,753	3,753
22,150	22,200	2,860	2,860	25,150	25,200	3,310	3,310	28,150	28,200	3,760	3,760
22,200	22,250	2,868	2,868	25,200	25,250	3,318	3,318	28,200	28,250	3,768	3,768
22,250	22,300	2,875	2,875	25,250	25,300	3,325	3,325	28,250	28,300	3,775	3,775
22,300	22,350	2,883	2,883	25,300	25,350	3,333	3,333	28,300	28,350	3,783	3,783
22,350	22,400	2,890	2,890	25,350	25,400	3,340	3,340	28,350	28,400	3,790	3,790
22,400	22,450	2,898	2,898	25,400	25,450	3,348	3,348	28,400	28,450	3,798	3,798
22,450	22,500	2,905	2,905	25,450	25,500	3,355	3,355	28,450	28,500	3,805	3,805
22,500	22,550	2,913	2,913	25,500	25,550	3,363	3,363	28,500	28,550	3,813	3,813
22,550	22,600	2,920	2,920	25,550	25,600	3,370	3,370	28,550	28,600	3,820	3,820
22,600	22,650	2,928	2,928	25,600	25,650	3,378	3,378	28,600	28,650	3,828	3,828
22,650	22,700	2,935	2,935	25,650	25,700	3,385	3,385	28,650	28,700	3,835	3,835
22,700	22,750	2,943	2,943	25,700	25,750	3,393	3,393	28,700	28,750	3,843	3,843
22,750	22,800	2,950	2,950	25,750	25,800	3,400	3,400	28,750	28,800	3,850	3,850
22,800	22,850	2,958	2,958	25,800	25,850	3,408	3,408	28,800	28,850	3,858	3,858
22,850	22,900	2,965	2,965	25,850	25,900	3,415	3,415	28,850	28,900	3,865	3,865
22,900	22,950	2,973	2,973	25,900	25,950	3,423	3,423	28,900	28,950	3,873	3,873
22,950	23,000	2,980	2,980	25,950	26,000	3,430	3,430	28,950	29,000	3,880	3,880
23,000				26,000				29,000			
23,000	23,050	2,988	2,988	26,000	26,050	3,438	3,438	29,000	29,050	3,888	3,888
23,050	23,100	2,995	2,995	26,050	26,100	3,445	3,445	29,050	29,100	3,895	3,895
23,100	23,150	3,003	3,003	26,100	26,150	3,453	3,453	29,100	29,150	3,903	3,903
23,150	23,200	3,010	3,010	26,150	26,200	3,460	3,460	29,150	29,200	3,910	3,910
23,200	23,250	3,018	3,018	26,200	26,250	3,468	3,468	29,200	29,250	3,918	3,918
23,250	23,300	3,025	3,025	26,250	26,300	3,475	3,475	29,250	29,300	3,925	3,925
23,300	23,350	3,033	3,033	26,300	26,350	3,483	3,483	29,300	29,350	3,933	3,933
23,350	23,400	3,040	3,040	26,350	26,400	3,490	3,490	29,350	29,400	3,940	3,940
23,400	23,450	3,048	3,048	26,400	26,450	3,498	3,498	29,400	29,450	3,948	3,948
23,450	23,500	3,055	3,055	26,450	26,500	3,505	3,505	29,450	29,500	3,955	3,955
23,500	23,550	3,063	3,063	26,500	26,550	3,513	3,513	29,500	29,550	3,963	3,963
23,550	23,600	3,070	3,070	26,550	26,600	3,520	3,520	29,550	29,600	3,970	3,970
23,600	23,650	3,078	3,078	26,600	26,650	3,528	3,528	29,600	29,650	3,978	3,978
23,650	23,700	3,085	3,085	26,650	26,700	3,535	3,535	29,650	29,700	3,985	3,985
23,700	23,750	3,093	3,093	26,700	26,750	3,543	3,543	29,700	29,750	3,993	3,993
23,750	23,800	3,100	3,100	26,750	26,800	3,550	3,550	29,750	29,800	4,000	4,000
23,800	23,850	3,108	3,108	26,800	26,850	3,558	3,558	29,800	29,850	4,008	4,008
23,850	23,900	3,115	3,115	26,850	26,900	3,565	3,565	29,850	29,900	4,015	4,015
23,900	23,950	3,123	3,123	26,900	26,950	3,573	3,573	29,900	29,950	4,023	4,023
23,950	24,000	3,130	3,130	26,950	27,000	3,580	3,580	29,950	30,000	4,030	4,030

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
30,000				33,000				36,000			
30,000	30,050	4,038	4,038	33,000	33,050	4,488	4,488	36,000	36,050	4,938	4,938
30,050	30,100	4,045	4,045	33,050	33,100	4,495	4,495	36,050	36,100	4,945	4,945
30,100	30,150	4,053	4,053	33,100	33,150	4,503	4,503	36,100	36,150	4,953	4,953
30,150	30,200	4,060	4,060	33,150	33,200	4,510	4,510	36,150	36,200	4,960	4,960
30,200	30,250	4,068	4,068	33,200	33,250	4,518	4,518	36,200	36,250	4,968	4,968
30,250	30,300	4,075	4,075	33,250	33,300	4,525	4,525	36,250	36,300	4,975	4,975
30,300	30,350	4,083	4,083	33,300	33,350	4,533	4,533	36,300	36,350	4,983	4,983
30,350	30,400	4,090	4,090	33,350	33,400	4,540	4,540	36,350	36,400	4,990	4,990
30,400	30,450	4,098	4,098	33,400	33,450	4,548	4,548	36,400	36,450	4,998	4,998
30,450	30,500	4,105	4,105	33,450	33,500	4,555	4,555	36,450	36,500	5,005	5,005
30,500	30,550	4,113	4,113	33,500	33,550	4,563	4,563	36,500	36,550	5,013	5,013
30,550	30,600	4,120	4,120	33,550	33,600	4,570	4,570	36,550	36,600	5,020	5,020
30,600	30,650	4,128	4,128	33,600	33,650	4,578	4,578	36,600	36,650	5,028	5,028
30,650	30,700	4,135	4,135	33,650	33,700	4,585	4,585	36,650	36,700	5,035	5,035
30,700	30,750	4,143	4,143	33,700	33,750	4,593	4,593	36,700	36,750	5,043	5,043
30,750	30,800	4,150	4,150	33,750	33,800	4,600	4,600	36,750	36,800	5,050	5,050
30,800	30,850	4,158	4,158	33,800	33,850	4,608	4,608	36,800	36,850	5,058	5,058
30,850	30,900	4,165	4,165	33,850	33,900	4,615	4,615	36,850	36,900	5,065	5,065
30,900	30,950	4,173	4,173	33,900	33,950	4,623	4,623	36,900	36,950	5,073	5,073
30,950	31,000	4,180	4,180	33,950	34,000	4,630	4,630	36,950	37,000	5,080	5,080
31,000				34,000				37,000			
31,000	31,050	4,188	4,188	34,000	34,050	4,638	4,638	37,000	37,050	5,088	5,088
31,050	31,100	4,195	4,195	34,050	34,100	4,645	4,645	37,050	37,100	5,095	5,095
31,100	31,150	4,203	4,203	34,100	34,150	4,653	4,653	37,100	37,150	5,103	5,103
31,150	31,200	4,210	4,210	34,150	34,200	4,660	4,660	37,150	37,200	5,110	5,110
31,200	31,250	4,218	4,218	34,200	34,250	4,668	4,668	37,200	37,250	5,118	5,118
31,250	31,300	4,225	4,225	34,250	34,300	4,675	4,675	37,250	37,300	5,125	5,125
31,300	31,350	4,233	4,233	34,300	34,350	4,683	4,683	37,300	37,350	5,133	5,133
31,350	31,400	4,240	4,240	34,350	34,400	4,690	4,690	37,350	37,400	5,140	5,140
31,400	31,450	4,248	4,248	34,400	34,450	4,698	4,698	37,400	37,450	5,148	5,148
31,450	31,500	4,255	4,255	34,450	34,500	4,705	4,705	37,450	37,500	5,155	5,155
31,500	31,550	4,263	4,263	34,500	34,550	4,713	4,713	37,500	37,550	5,163	5,163
31,550	31,600	4,270	4,270	34,550	34,600	4,720	4,720	37,550	37,600	5,170	5,170
31,600	31,650	4,278	4,278	34,600	34,650	4,728	4,728	37,600	37,650	5,178	5,178
31,650	31,700	4,285	4,285	34,650	34,700	4,735	4,735	37,650	37,700	5,185	5,185
31,700	31,750	4,293	4,293	34,700	34,750	4,743	4,743	37,700	37,750	5,193	5,193
31,750	31,800	4,300	4,300	34,750	34,800	4,750	4,750	37,750	37,800	5,200	5,200
31,800	31,850	4,308	4,308	34,800	34,850	4,758	4,758	37,800	37,850	5,208	5,208
31,850	31,900	4,315	4,315	34,850	34,900	4,765	4,765	37,850	37,900	5,215	5,215
31,900	31,950	4,323	4,323	34,900	34,950	4,773	4,773	37,900	37,950	5,223	5,223
31,950	32,000	4,330	4,330	34,950	35,000	4,780	4,780	37,950	38,000	5,233	5,233
32,000				35,000				38,000			
32,000	32,050	4,338	4,338	35,000	35,050	4,788	4,788	38,000	38,050	5,245	5,245
32,050	32,100	4,345	4,345	35,050	35,100	4,795	4,795	38,050	38,100	5,258	5,258
32,100	32,150	4,353	4,353	35,100	35,150	4,803	4,803	38,100	38,150	5,270	5,270
32,150	32,200	4,360	4,360	35,150	35,200	4,810	4,810	38,150	38,200	5,283	5,283
32,200	32,250	4,368	4,368	35,200	35,250	4,818	4,818	38,200	38,250	5,295	5,295
32,250	32,300	4,375	4,375	35,250	35,300	4,825	4,825	38,250	38,300	5,308	5,308
32,300	32,350	4,383	4,383	35,300	35,350	4,833	4,833	38,300	38,350	5,320	5,320
32,350	32,400	4,390	4,390	35,350	35,400	4,840	4,840	38,350	38,400	5,333	5,333
32,400	32,450	4,398	4,398	35,400	35,450	4,848	4,848	38,400	38,450	5,345	5,345
32,450	32,500	4,405	4,405	35,450	35,500	4,855	4,855	38,450	38,500	5,358	5,358
32,500	32,550	4,413	4,413	35,500	35,550	4,863	4,863	38,500	38,550	5,370	5,370
32,550	32,600	4,420	4,420	35,550	35,600	4,870	4,870	38,550	38,600	5,383	5,383
32,600	32,650	4,428	4,428	35,600	35,650	4,878	4,878	38,600	38,650	5,395	5,395
32,650	32,700	4,435	4,435	35,650	35,700	4,885	4,885	38,650	38,700	5,408	5,408
32,700	32,750	4,443	4,443	35,700	35,750	4,893	4,893	38,700	38,750	5,420	5,420
32,750	32,800	4,450	4,450	35,750	35,800	4,900	4,900	38,750	38,800	5,433	5,433
32,800	32,850	4,458	4,458	35,800	35,850	4,908	4,908	38,800	38,850	5,445	5,445
32,850	32,900	4,465	4,465	35,850	35,900	4,915	4,915	38,850	38,900	5,458	5,458
32,900	32,950	4,473	4,473	35,900	35,950	4,923	4,923	38,900	38,950	5,470	5,470
32,950	33,000	4,480	4,480	35,950	36,000	4,930	4,930	38,950	39,000	5,483	5,483

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
39,000				42,000				45,000			
39,000	39,050	5,495	5,495	42,000	42,050	6,245	6,245	45,000	45,050	6,995	6,995
39,050	39,100	5,508	5,508	42,050	42,100	6,258	6,258	45,050	45,100	7,008	7,008
39,100	39,150	5,520	5,520	42,100	42,150	6,270	6,270	45,100	45,150	7,020	7,020
39,150	39,200	5,533	5,533	42,150	42,200	6,283	6,283	45,150	45,200	7,033	7,033
39,200	39,250	5,545	5,545	42,200	42,250	6,295	6,295	45,200	45,250	7,045	7,045
39,250	39,300	5,558	5,558	42,250	42,300	6,308	6,308	45,250	45,300	7,058	7,058
39,300	39,350	5,570	5,570	42,300	42,350	6,320	6,320	45,300	45,350	7,070	7,070
39,350	39,400	5,583	5,583	42,350	42,400	6,333	6,333	45,350	45,400	7,083	7,083
39,400	39,450	5,595	5,595	42,400	42,450	6,345	6,345	45,400	45,450	7,095	7,095
39,450	39,500	5,608	5,608	42,450	42,500	6,358	6,358	45,450	45,500	7,108	7,108
39,500	39,550	5,620	5,620	42,500	42,550	6,370	6,370	45,500	45,550	7,120	7,120
39,550	39,600	5,633	5,633	42,550	42,600	6,383	6,383	45,550	45,600	7,133	7,133
39,600	39,650	5,645	5,645	42,600	42,650	6,395	6,395	45,600	45,650	7,145	7,145
39,650	39,700	5,658	5,658	42,650	42,700	6,408	6,408	45,650	45,700	7,158	7,158
39,700	39,750	5,670	5,670	42,700	42,750	6,420	6,420	45,700	45,750	7,170	7,170
39,750	39,800	5,683	5,683	42,750	42,800	6,433	6,433	45,750	45,800	7,183	7,183
39,800	39,850	5,695	5,695	42,800	42,850	6,445	6,445	45,800	45,850	7,195	7,195
39,850	39,900	5,708	5,708	42,850	42,900	6,458	6,458	45,850	45,900	7,208	7,208
39,900	39,950	5,720	5,720	42,900	42,950	6,470	6,470	45,900	45,950	7,220	7,220
39,950	40,000	5,733	5,733	42,950	43,000	6,483	6,483	45,950	46,000	7,233	7,233
40,000				43,000				46,000			
40,000	40,050	5,745	5,745	43,000	43,050	6,495	6,495	46,000	46,050	7,245	7,245
40,050	40,100	5,758	5,758	43,050	43,100	6,508	6,508	46,050	46,100	7,258	7,258
40,100	40,150	5,770	5,770	43,100	43,150	6,520	6,520	46,100	46,150	7,270	7,270
40,150	40,200	5,783	5,783	43,150	43,200	6,533	6,533	46,150	46,200	7,283	7,283
40,200	40,250	5,795	5,795	43,200	43,250	6,545	6,545	46,200	46,250	7,295	7,295
40,250	40,300	5,808	5,808	43,250	43,300	6,558	6,558	46,250	46,300	7,308	7,308
40,300	40,350	5,820	5,820	43,300	43,350	6,570	6,570	46,300	46,350	7,320	7,320
40,350	40,400	5,833	5,833	43,350	43,400	6,583	6,583	46,350	46,400	7,333	7,333
40,400	40,450	5,845	5,845	43,400	43,450	6,595	6,595	46,400	46,450	7,345	7,345
40,450	40,500	5,858	5,858	43,450	43,500	6,608	6,608	46,450	46,500	7,358	7,358
40,500	40,550	5,870	5,870	43,500	43,550	6,620	6,620	46,500	46,550	7,370	7,370
40,550	40,600	5,883	5,883	43,550	43,600	6,633	6,633	46,550	46,600	7,383	7,383
40,600	40,650	5,895	5,895	43,600	43,650	6,645	6,645	46,600	46,650	7,395	7,395
40,650	40,700	5,908	5,908	43,650	43,700	6,658	6,658	46,650	46,700	7,408	7,408
40,700	40,750	5,920	5,920	43,700	43,750	6,670	6,670	46,700	46,750	7,420	7,420
40,750	40,800	5,933	5,933	43,750	43,800	6,683	6,683	46,750	46,800	7,433	7,433
40,800	40,850	5,945	5,945	43,800	43,850	6,695	6,695	46,800	46,850	7,445	7,445
40,850	40,900	5,958	5,958	43,850	43,900	6,708	6,708	46,850	46,900	7,458	7,458
40,900	40,950	5,970	5,970	43,900	43,950	6,720	6,720	46,900	46,950	7,470	7,470
40,950	41,000	5,983	5,983	43,950	44,000	6,733	6,733	46,950	47,000	7,483	7,483
41,000				44,000				47,000			
41,000	41,050	5,995	5,995	44,000	44,050	6,745	6,745	47,000	47,050	7,495	7,495
41,050	41,100	6,008	6,008	44,050	44,100	6,758	6,758	47,050	47,100	7,508	7,508
41,100	41,150	6,020	6,020	44,100	44,150	6,770	6,770	47,100	47,150	7,520	7,520
41,150	41,200	6,033	6,033	44,150	44,200	6,783	6,783	47,150	47,200	7,533	7,533
41,200	41,250	6,045	6,045	44,200	44,250	6,795	6,795	47,200	47,250	7,545	7,545
41,250	41,300	6,058	6,058	44,250	44,300	6,808	6,808	47,250	47,300	7,558	7,558
41,300	41,350	6,070	6,070	44,300	44,350	6,820	6,820	47,300	47,350	7,570	7,570
41,350	41,400	6,083	6,083	44,350	44,400	6,833	6,833	47,350	47,400	7,583	7,583
41,400	41,450	6,095	6,095	44,400	44,450	6,845	6,845	47,400	47,450	7,595	7,595
41,450	41,500	6,108	6,108	44,450	44,500	6,858	6,858	47,450	47,500	7,608	7,608
41,500	41,550	6,120	6,120	44,500	44,550	6,870	6,870	47,500	47,550	7,620	7,620
41,550	41,600	6,133	6,133	44,550	44,600	6,883	6,883	47,550	47,600	7,633	7,633
41,600	41,650	6,145	6,145	44,600	44,650	6,895	6,895	47,600	47,650	7,645	7,645
41,650	41,700	6,158	6,158	44,650	44,700	6,908	6,908	47,650	47,700	7,658	7,658
41,700	41,750	6,170	6,170	44,700	44,750	6,920	6,920	47,700	47,750	7,670	7,670
41,750	41,800	6,183	6,183	44,750	44,800	6,933	6,933	47,750	47,800	7,683	7,683
41,800	41,850	6,195	6,195	44,800	44,850	6,945	6,945	47,800	47,850	7,695	7,695
41,850	41,900	6,208	6,208	44,850	44,900	6,958	6,958	47,850	47,900	7,708	7,708
41,900	41,950	6,220	6,220	44,900	44,950	6,970	6,970	47,900	47,950	7,720	7,720
41,950	42,000	6,233	6,233	44,950	45,000	6,983	6,983	47,950	48,000	7,733	7,733

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
48,000				51,000				54,000			
48,000	48,050	7,745	7,745	51,000	51,050	8,495	8,495	54,000	54,050	9,245	9,245
48,050	48,100	7,758	7,758	51,050	51,100	8,508	8,508	54,050	54,100	9,258	9,258
48,100	48,150	7,770	7,770	51,100	51,150	8,520	8,520	54,100	54,150	9,270	9,270
48,150	48,200	7,783	7,783	51,150	51,200	8,533	8,533	54,150	54,200	9,283	9,283
48,200	48,250	7,795	7,795	51,200	51,250	8,545	8,545	54,200	54,250	9,295	9,295
48,250	48,300	7,808	7,808	51,250	51,300	8,558	8,558	54,250	54,300	9,308	9,308
48,300	48,350	7,820	7,820	51,300	51,350	8,570	8,570	54,300	54,350	9,320	9,320
48,350	48,400	7,833	7,833	51,350	51,400	8,583	8,583	54,350	54,400	9,333	9,333
48,400	48,450	7,845	7,845	51,400	51,450	8,595	8,595	54,400	54,450	9,345	9,345
48,450	48,500	7,858	7,858	51,450	51,500	8,608	8,608	54,450	54,500	9,358	9,358
48,500	48,550	7,870	7,870	51,500	51,550	8,620	8,620	54,500	54,550	9,370	9,370
48,550	48,600	7,883	7,883	51,550	51,600	8,633	8,633	54,550	54,600	9,383	9,383
48,600	48,650	7,895	7,895	51,600	51,650	8,645	8,645	54,600	54,650	9,395	9,395
48,650	48,700	7,908	7,908	51,650	51,700	8,658	8,658	54,650	54,700	9,408	9,408
48,700	48,750	7,920	7,920	51,700	51,750	8,670	8,670	54,700	54,750	9,420	9,420
48,750	48,800	7,933	7,933	51,750	51,800	8,683	8,683	54,750	54,800	9,433	9,433
48,800	48,850	7,945	7,945	51,800	51,850	8,695	8,695	54,800	54,850	9,445	9,445
48,850	48,900	7,958	7,958	51,850	51,900	8,708	8,708	54,850	54,900	9,458	9,458
48,900	48,950	7,970	7,970	51,900	51,950	8,720	8,720	54,900	54,950	9,470	9,470
48,950	49,000	7,983	7,983	51,950	52,000	8,733	8,733	54,950	55,000	9,483	9,483
49,000				52,000				55,000			
49,000	49,050	7,995	7,995	52,000	52,050	8,745	8,745	55,000	55,050	9,495	9,495
49,050	49,100	8,008	8,008	52,050	52,100	8,758	8,758	55,050	55,100	9,508	9,508
49,100	49,150	8,020	8,020	52,100	52,150	8,770	8,770	55,100	55,150	9,520	9,520
49,150	49,200	8,033	8,033	52,150	52,200	8,783	8,783	55,150	55,200	9,533	9,533
49,200	49,250	8,045	8,045	52,200	52,250	8,795	8,795	55,200	55,250	9,545	9,545
49,250	49,300	8,058	8,058	52,250	52,300	8,808	8,808	55,250	55,300	9,558	9,558
49,300	49,350	8,070	8,070	52,300	52,350	8,820	8,820	55,300	55,350	9,570	9,570
49,350	49,400	8,083	8,083	52,350	52,400	8,833	8,833	55,350	55,400	9,583	9,583
49,400	49,450	8,095	8,095	52,400	52,450	8,845	8,845	55,400	55,450	9,595	9,595
49,450	49,500	8,108	8,108	52,450	52,500	8,858	8,858	55,450	55,500	9,608	9,608
49,500	49,550	8,120	8,120	52,500	52,550	8,870	8,870	55,500	55,550	9,620	9,620
49,550	49,600	8,133	8,133	52,550	52,600	8,883	8,883	55,550	55,600	9,633	9,633
49,600	49,650	8,145	8,145	52,600	52,650	8,895	8,895	55,600	55,650	9,645	9,645
49,650	49,700	8,158	8,158	52,650	52,700	8,908	8,908	55,650	55,700	9,658	9,658
49,700	49,750	8,170	8,170	52,700	52,750	8,920	8,920	55,700	55,750	9,670	9,670
49,750	49,800	8,183	8,183	52,750	52,800	8,933	8,933	55,750	55,800	9,683	9,683
49,800	49,850	8,195	8,195	52,800	52,850	8,945	8,945	55,800	55,850	9,695	9,695
49,850	49,900	8,208	8,208	52,850	52,900	8,958	8,958	55,850	55,900	9,708	9,708
49,900	49,950	8,220	8,220	52,900	52,950	8,970	8,970	55,900	55,950	9,720	9,720
49,950	50,000	8,233	8,233	52,950	53,000	8,983	8,983	55,950	56,000	9,733	9,733
50,000				53,000				56,000			
50,000	50,050	8,245	8,245	53,000	53,050	8,995	8,995	56,000	56,050	9,745	9,745
50,050	50,100	8,258	8,258	53,050	53,100	9,008	9,008	56,050	56,100	9,758	9,758
50,100	50,150	8,270	8,270	53,100	53,150	9,020	9,020	56,100	56,150	9,770	9,770
50,150	50,200	8,283	8,283	53,150	53,200	9,033	9,033	56,150	56,200	9,783	9,783
50,200	50,250	8,295	8,295	53,200	53,250	9,045	9,045	56,200	56,250	9,795	9,795
50,250	50,300	8,308	8,308	53,250	53,300	9,058	9,058	56,250	56,300	9,808	9,808
50,300	50,350	8,320	8,320	53,300	53,350	9,070	9,070	56,300	56,350	9,820	9,820
50,350	50,400	8,333	8,333	53,350	53,400	9,083	9,083	56,350	56,400	9,833	9,833
50,400	50,450	8,345	8,345	53,400	53,450	9,095	9,095	56,400	56,450	9,845	9,845
50,450	50,500	8,358	8,358	53,450	53,500	9,108	9,108	56,450	56,500	9,858	9,858
50,500	50,550	8,370	8,370	53,500	53,550	9,120	9,120	56,500	56,550	9,870	9,870
50,550	50,600	8,383	8,383	53,550	53,600	9,133	9,133	56,550	56,600	9,883	9,883
50,600	50,650	8,395	8,395	53,600	53,650	9,145	9,145	56,600	56,650	9,895	9,895
50,650	50,700	8,408	8,408	53,650	53,700	9,158	9,158	56,650	56,700	9,908	9,908
50,700	50,750	8,420	8,420	53,700	53,750	9,170	9,170	56,700	56,750	9,920	9,920
50,750	50,800	8,433	8,433	53,750	53,800	9,183	9,183	56,750	56,800	9,933	9,933
50,800	50,850	8,445	8,445	53,800	53,850	9,195	9,195	56,800	56,850	9,945	9,945
50,850	50,900	8,458	8,458	53,850	53,900	9,208	9,208	56,850	56,900	9,958	9,958
50,900	50,950	8,470	8,470	53,900	53,950	9,220	9,220	56,900	56,950	9,970	9,970
50,950	51,000	8,483	8,483	53,950	54,000	9,233	9,233	56,950	57,000	9,983	9,983

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
57,000				60,000				63,000			
57,000	57,050	9,995	9,995	60,000	60,050	10,745	10,745	63,000	63,050	11,495	11,495
57,050	57,100	10,008	10,008	60,050	60,100	10,758	10,758	63,050	63,100	11,508	11,508
57,100	57,150	10,020	10,020	60,100	60,150	10,770	10,770	63,100	63,150	11,520	11,520
57,150	57,200	10,033	10,033	60,150	60,200	10,783	10,783	63,150	63,200	11,533	11,533
57,200	57,250	10,045	10,045	60,200	60,250	10,795	10,795	63,200	63,250	11,545	11,545
57,250	57,300	10,058	10,058	60,250	60,300	10,808	10,808	63,250	63,300	11,558	11,558
57,300	57,350	10,070	10,070	60,300	60,350	10,820	10,820	63,300	63,350	11,570	11,570
57,350	57,400	10,083	10,083	60,350	60,400	10,833	10,833	63,350	63,400	11,583	11,583
57,400	57,450	10,095	10,095	60,400	60,450	10,845	10,845	63,400	63,450	11,595	11,595
57,450	57,500	10,108	10,108	60,450	60,500	10,858	10,858	63,450	63,500	11,608	11,608
57,500	57,550	10,120	10,120	60,500	60,550	10,870	10,870	63,500	63,550	11,620	11,620
57,550	57,600	10,133	10,133	60,550	60,600	10,883	10,883	63,550	63,600	11,633	11,633
57,600	57,650	10,145	10,145	60,600	60,650	10,895	10,895	63,600	63,650	11,645	11,645
57,650	57,700	10,158	10,158	60,650	60,700	10,908	10,908	63,650	63,700	11,658	11,658
57,700	57,750	10,170	10,170	60,700	60,750	10,920	10,920	63,700	63,750	11,670	11,670
57,750	57,800	10,183	10,183	60,750	60,800	10,933	10,933	63,750	63,800	11,683	11,683
57,800	57,850	10,195	10,195	60,800	60,850	10,945	10,945	63,800	63,850	11,695	11,695
57,850	57,900	10,208	10,208	60,850	60,900	10,958	10,958	63,850	63,900	11,708	11,708
57,900	57,950	10,220	10,220	60,900	60,950	10,970	10,970	63,900	63,950	11,720	11,720
57,950	58,000	10,233	10,233	60,950	61,000	10,983	10,983	63,950	64,000	11,733	11,733
58,000				61,000				64,000			
58,000	58,050	10,245	10,245	61,000	61,050	10,995	10,995	64,000	64,050	11,745	11,745
58,050	58,100	10,258	10,258	61,050	61,100	11,008	11,008	64,050	64,100	11,758	11,758
58,100	58,150	10,270	10,270	61,100	61,150	11,020	11,020	64,100	64,150	11,770	11,770
58,150	58,200	10,283	10,283	61,150	61,200	11,033	11,033	64,150	64,200	11,783	11,783
58,200	58,250	10,295	10,295	61,200	61,250	11,045	11,045	64,200	64,250	11,795	11,795
58,250	58,300	10,308	10,308	61,250	61,300	11,058	11,058	64,250	64,300	11,808	11,808
58,300	58,350	10,320	10,320	61,300	61,350	11,070	11,070	64,300	64,350	11,820	11,820
58,350	58,400	10,333	10,333	61,350	61,400	11,083	11,083	64,350	64,400	11,833	11,833
58,400	58,450	10,345	10,345	61,400	61,450	11,095	11,095	64,400	64,450	11,845	11,845
58,450	58,500	10,358	10,358	61,450	61,500	11,108	11,108	64,450	64,500	11,858	11,858
58,500	58,550	10,370	10,370	61,500	61,550	11,120	11,120	64,500	64,550	11,870	11,870
58,550	58,600	10,383	10,383	61,550	61,600	11,133	11,133	64,550	64,600	11,883	11,883
58,600	58,650	10,395	10,395	61,600	61,650	11,145	11,145	64,600	64,650	11,895	11,895
58,650	58,700	10,408	10,408	61,650	61,700	11,158	11,158	64,650	64,700	11,908	11,908
58,700	58,750	10,420	10,420	61,700	61,750	11,170	11,170	64,700	64,750	11,920	11,920
58,750	58,800	10,433	10,433	61,750	61,800	11,183	11,183	64,750	64,800	11,933	11,933
58,800	58,850	10,445	10,445	61,800	61,850	11,195	11,195	64,800	64,850	11,945	11,945
58,850	58,900	10,458	10,458	61,850	61,900	11,208	11,208	64,850	64,900	11,958	11,958
58,900	58,950	10,470	10,470	61,900	61,950	11,220	11,220	64,900	64,950	11,970	11,970
58,950	59,000	10,483	10,483	61,950	62,000	11,233	11,233	64,950	65,000	11,983	11,983
59,000				62,000				65,000			
59,000	59,050	10,495	10,495	62,000	62,050	11,245	11,245	65,000	65,050	11,995	11,995
59,050	59,100	10,508	10,508	62,050	62,100	11,258	11,258	65,050	65,100	12,008	12,008
59,100	59,150	10,520	10,520	62,100	62,150	11,270	11,270	65,100	65,150	12,020	12,020
59,150	59,200	10,533	10,533	62,150	62,200	11,283	11,283	65,150	65,200	12,033	12,033
59,200	59,250	10,545	10,545	62,200	62,250	11,295	11,295	65,200	65,250	12,045	12,045
59,250	59,300	10,558	10,558	62,250	62,300	11,308	11,308	65,250	65,300	12,058	12,058
59,300	59,350	10,570	10,570	62,300	62,350	11,320	11,320	65,300	65,350	12,070	12,070
59,350	59,400	10,583	10,583	62,350	62,400	11,333	11,333	65,350	65,400	12,083	12,083
59,400	59,450	10,595	10,595	62,400	62,450	11,345	11,345	65,400	65,450	12,095	12,095
59,450	59,500	10,608	10,608	62,450	62,500	11,358	11,358	65,450	65,500	12,108	12,108
59,500	59,550	10,620	10,620	62,500	62,550	11,370	11,370	65,500	65,550	12,120	12,120
59,550	59,600	10,633	10,633	62,550	62,600	11,383	11,383	65,550	65,600	12,133	12,133
59,600	59,650	10,645	10,645	62,600	62,650	11,395	11,395	65,600	65,650	12,145	12,145
59,650	59,700	10,658	10,658	62,650	62,700	11,408	11,408	65,650	65,700	12,158	12,158
59,700	59,750	10,670	10,670	62,700	62,750	11,420	11,420	65,700	65,750	12,170	12,170
59,750	59,800	10,683	10,683	62,750	62,800	11,433	11,433	65,750	65,800	12,183	12,183
59,800	59,850	10,695	10,695	62,800	62,850	11,445	11,445	65,800	65,850	12,195	12,195
59,850	59,900	10,708	10,708	62,850	62,900	11,458	11,458	65,850	65,900	12,208	12,208
59,900	59,950	10,720	10,720	62,900	62,950	11,470	11,470	65,900	65,950	12,220	12,220
59,950	60,000	10,733	10,733	62,950	63,000	11,483	11,483	65,950	66,000	12,233	12,233

(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	12,245	12,245	69,000	69,050	12,995	12,995	72,000	72,050	13,745	13,745
66,050	66,100	12,258	12,258	69,050	69,100	13,008	13,008	72,050	72,100	13,758	13,758
66,100	66,150	12,270	12,270	69,100	69,150	13,020	13,020	72,100	72,150	13,770	13,770
66,150	66,200	12,283	12,283	69,150	69,200	13,033	13,033	72,150	72,200	13,783	13,783
66,200	66,250	12,295	12,295	69,200	69,250	13,045	13,045	72,200	72,250	13,795	13,795
66,250	66,300	12,308	12,308	69,250	69,300	13,058	13,058	72,250	72,300	13,808	13,808
66,300	66,350	12,320	12,320	69,300	69,350	13,070	13,070	72,300	72,350	13,820	13,820
66,350	66,400	12,333	12,333	69,350	69,400	13,083	13,083	72,350	72,400	13,833	13,833
66,400	66,450	12,345	12,345	69,400	69,450	13,095	13,095	72,400	72,450	13,845	13,845
66,450	66,500	12,358	12,358	69,450	69,500	13,108	13,108	72,450	72,500	13,858	13,858
66,500	66,550	12,370	12,370	69,500	69,550	13,120	13,120	72,500	72,550	13,870	13,870
66,550	66,600	12,383	12,383	69,550	69,600	13,133	13,133	72,550	72,600	13,883	13,883
66,600	66,650	12,395	12,395	69,600	69,650	13,145	13,145	72,600	72,650	13,895	13,895
66,650	66,700	12,408	12,408	69,650	69,700	13,158	13,158	72,650	72,700	13,908	13,908
66,700	66,750	12,420	12,420	69,700	69,750	13,170	13,170	72,700	72,750	13,920	13,920
66,750	66,800	12,433	12,433	69,750	69,800	13,183	13,183	72,750	72,800	13,933	13,933
66,800	66,850	12,445	12,445	69,800	69,850	13,195	13,195	72,800	72,850	13,945	13,945
66,850	66,900	12,458	12,458	69,850	69,900	13,208	13,208	72,850	72,900	13,958	13,958
66,900	66,950	12,470	12,470	69,900	69,950	13,220	13,220	72,900	72,950	13,970	13,970
66,950	67,000	12,483	12,483	69,950	70,000	13,233	13,233	72,950	73,000	13,983	13,983
67,000				70,000				73,000			
67,000	67,050	12,495	12,495	70,000	70,050	13,245	13,245	73,000	73,050	13,995	13,995
67,050	67,100	12,508	12,508	70,050	70,100	13,258	13,258	73,050	73,100	14,008	14,008
67,100	67,150	12,520	12,520	70,100	70,150	13,270	13,270	73,100	73,150	14,020	14,020
67,150	67,200	12,533	12,533	70,150	70,200	13,283	13,283	73,150	73,200	14,033	14,033
67,200	67,250	12,545	12,545	70,200	70,250	13,295	13,295	73,200	73,250	14,045	14,045
67,250	67,300	12,558	12,558	70,250	70,300	13,308	13,308	73,250	73,300	14,058	14,058
67,300	67,350	12,570	12,570	70,300	70,350	13,320	13,320	73,300	73,350	14,070	14,070
67,350	67,400	12,583	12,583	70,350	70,400	13,333	13,333	73,350	73,400	14,083	14,083
67,400	67,450	12,595	12,595	70,400	70,450	13,345	13,345	73,400	73,450	14,095	14,095
67,450	67,500	12,608	12,608	70,450	70,500	13,358	13,358	73,450	73,500	14,108	14,108
67,500	67,550	12,620	12,620	70,500	70,550	13,370	13,370	73,500	73,550	14,120	14,120
67,550	67,600	12,633	12,633	70,550	70,600	13,383	13,383	73,550	73,600	14,133	14,133
67,600	67,650	12,645	12,645	70,600	70,650	13,395	13,395	73,600	73,650	14,145	14,145
67,650	67,700	12,658	12,658	70,650	70,700	13,408	13,408	73,650	73,700	14,158	14,158
67,700	67,750	12,670	12,670	70,700	70,750	13,420	13,420	73,700	73,750	14,170	14,170
67,750	67,800	12,683	12,683	70,750	70,800	13,433	13,433	73,750	73,800	14,183	14,183
67,800	67,850	12,695	12,695	70,800	70,850	13,445	13,445	73,800	73,850	14,195	14,195
67,850	67,900	12,708	12,708	70,850	70,900	13,458	13,458	73,850	73,900	14,208	14,208
67,900	67,950	12,720	12,720	70,900	70,950	13,470	13,470	73,900	73,950	14,220	14,220
67,950	68,000	12,733	12,733	70,950	71,000	13,483	13,483	73,950	74,000	14,233	14,233
68,000				71,000				74,000			
68,000	68,050	12,745	12,745	71,000	71,050	13,495	13,495	74,000	74,050	14,245	14,245
68,050	68,100	12,758	12,758	71,050	71,100	13,508	13,508	74,050	74,100	14,258	14,258
68,100	68,150	12,770	12,770	71,100	71,150	13,520	13,520	74,100	74,150	14,270	14,270
68,150	68,200	12,783	12,783	71,150	71,200	13,533	13,533	74,150	74,200	14,283	14,283
68,200	68,250	12,795	12,795	71,200	71,250	13,545	13,545	74,200	74,250	14,295	14,295
68,250	68,300	12,808	12,808	71,250	71,300	13,558	13,558	74,250	74,300	14,308	14,308
68,300	68,350	12,820	12,820	71,300	71,350	13,570	13,570	74,300	74,350	14,320	14,320
68,350	68,400	12,833	12,833	71,350	71,400	13,583	13,583	74,350	74,400	14,333	14,333
68,400	68,450	12,845	12,845	71,400	71,450	13,595	13,595	74,400	74,450	14,345	14,345
68,450	68,500	12,858	12,858	71,450	71,500	13,608	13,608	74,450	74,500	14,358	14,358
68,500	68,550	12,870	12,870	71,500	71,550	13,620	13,620	74,500	74,550	14,370	14,370
68,550	68,600	12,883	12,883	71,550	71,600	13,633	13,633	74,550	74,600	14,383	14,383
68,600	68,650	12,895	12,895	71,600	71,650	13,645	13,645	74,600	74,650	14,395	14,395
68,650	68,700	12,908	12,908	71,650	71,700	13,658	13,658	74,650	74,700	14,408	14,408
68,700	68,750	12,920	12,920	71,700	71,750	13,670	13,670	74,700	74,750	14,420	14,420
68,750	68,800	12,933	12,933	71,750	71,800	13,683	13,683	74,750	74,800	14,433	14,433
68,800	68,850	12,945	12,945	71,800	71,850	13,695	13,695	74,800	74,850	14,445	14,445
68,850	68,900	12,958	12,958	71,850	71,900	13,708	13,708	74,850	74,900	14,458	14,458
68,900	68,950	12,970	12,970	71,900	71,950	13,720	13,720	74,900	74,950	14,470	14,470
68,950	69,000	12,983	12,983	71,950	72,000	13,733	13,733	74,950	75,000	14,483	14,483

(Continued)

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
75,000				78,000				81,000			
75,000	75,050	14,495	14,495	78,000	78,050	15,245	15,289	81,000	81,050	15,995	16,129
75,050	75,100	14,508	14,508	78,050	78,100	15,258	15,303	81,050	81,100	16,008	16,143
75,100	75,150	14,520	14,520	78,100	78,150	15,270	15,317	81,100	81,150	16,020	16,157
75,150	75,200	14,533	14,533	78,150	78,200	15,283	15,331	81,150	81,200	16,033	16,171
75,200	75,250	14,545	14,545	78,200	78,250	15,295	15,345	81,200	81,250	16,045	16,185
75,250	75,300	14,558	14,558	78,250	78,300	15,308	15,359	81,250	81,300	16,058	16,199
75,300	75,350	14,570	14,570	78,300	78,350	15,320	15,373	81,300	81,350	16,070	16,213
75,350	75,400	14,583	14,583	78,350	78,400	15,333	15,387	81,350	81,400	16,083	16,227
75,400	75,450	14,595	14,595	78,400	78,450	15,345	15,401	81,400	81,450	16,095	16,241
75,450	75,500	14,608	14,608	78,450	78,500	15,358	15,415	81,450	81,500	16,108	16,255
75,500	75,550	14,620	14,620	78,500	78,550	15,370	15,429	81,500	81,550	16,120	16,269
75,550	75,600	14,633	14,633	78,550	78,600	15,383	15,443	81,550	81,600	16,133	16,283
75,600	75,650	14,645	14,645	78,600	78,650	15,395	15,457	81,600	81,650	16,145	16,297
75,650	75,700	14,658	14,658	78,650	78,700	15,408	15,471	81,650	81,700	16,158	16,311
75,700	75,750	14,670	14,670	78,700	78,750	15,420	15,485	81,700	81,750	16,170	16,325
75,750	75,800	14,683	14,683	78,750	78,800	15,433	15,499	81,750	81,800	16,183	16,339
75,800	75,850	14,695	14,695	78,800	78,850	15,445	15,513	81,800	81,850	16,195	16,353
75,850	75,900	14,708	14,708	78,850	78,900	15,458	15,527	81,850	81,900	16,208	16,367
75,900	75,950	14,720	14,720	78,900	78,950	15,470	15,541	81,900	81,950	16,220	16,381
75,950	76,000	14,733	14,733	78,950	79,000	15,483	15,555	81,950	82,000	16,233	16,395
76,000				79,000				82,000			
76,000	76,050	14,745	14,745	79,000	79,050	15,495	15,569	82,000	82,050	16,245	16,409
76,050	76,100	14,758	14,758	79,050	79,100	15,508	15,583	82,050	82,100	16,258	16,423
76,100	76,150	14,770	14,770	79,100	79,150	15,520	15,597	82,100	82,150	16,270	16,437
76,150	76,200	14,783	14,783	79,150	79,200	15,533	15,611	82,150	82,200	16,283	16,451
76,200	76,250	14,795	14,795	79,200	79,250	15,545	15,625	82,200	82,250	16,295	16,465
76,250	76,300	14,808	14,808	79,250	79,300	15,558	15,639	82,250	82,300	16,308	16,479
76,300	76,350	14,820	14,820	79,300	79,350	15,570	15,653	82,300	82,350	16,320	16,493
76,350	76,400	14,833	14,833	79,350	79,400	15,583	15,667	82,350	82,400	16,333	16,507
76,400	76,450	14,845	14,845	79,400	79,450	15,595	15,681	82,400	82,450	16,345	16,521
76,450	76,500	14,858	14,858	79,450	79,500	15,608	15,695	82,450	82,500	16,358	16,535
76,500	76,550	14,870	14,870	79,500	79,550	15,620	15,709	82,500	82,550	16,370	16,549
76,550	76,600	14,883	14,883	79,550	79,600	15,633	15,723	82,550	82,600	16,383	16,563
76,600	76,650	14,895	14,897	79,600	79,650	15,645	15,737	82,600	82,650	16,395	16,577
76,650	76,700	14,908	14,911	79,650	79,700	15,658	15,751	82,650	82,700	16,408	16,591
76,700	76,750	14,920	14,925	79,700	79,750	15,670	15,765	82,700	82,750	16,420	16,605
76,750	76,800	14,933	14,939	79,750	79,800	15,683	15,779	82,750	82,800	16,433	16,619
76,800	76,850	14,945	14,953	79,800	79,850	15,695	15,793	82,800	82,850	16,445	16,633
76,850	76,900	14,958	14,967	79,850	79,900	15,708	15,807	82,850	82,900	16,458	16,647
76,900	76,950	14,970	14,981	79,900	79,950	15,720	15,821	82,900	82,950	16,470	16,661
76,950	77,000	14,983	14,995	79,950	80,000	15,733	15,835	82,950	83,000	16,483	16,675
77,000				80,000				83,000			
77,000	77,050	14,995	15,009	80,000	80,050	15,745	15,849	83,000	83,050	16,495	16,689
77,050	77,100	15,008	15,023	80,050	80,100	15,758	15,863	83,050	83,100	16,508	16,703
77,100	77,150	15,020	15,037	80,100	80,150	15,770	15,877	83,100	83,150	16,520	16,717
77,150	77,200	15,033	15,051	80,150	80,200	15,783	15,891	83,150	83,200	16,533	16,731
77,200	77,250	15,045	15,065	80,200	80,250	15,795	15,905	83,200	83,250	16,545	16,745
77,250	77,300	15,058	15,079	80,250	80,300	15,808	15,919	83,250	83,300	16,558	16,759
77,300	77,350	15,070	15,093	80,300	80,350	15,820	15,933	83,300	83,350	16,570	16,773
77,350	77,400	15,083	15,107	80,350	80,400	15,833	15,947	83,350	83,400	16,583	16,787
77,400	77,450	15,095	15,121	80,400	80,450	15,845	15,961	83,400	83,450	16,595	16,801
77,450	77,500	15,108	15,135	80,450	80,500	15,858	15,975	83,450	83,500	16,608	16,815
77,500	77,550	15,120	15,149	80,500	80,550	15,870	15,989	83,500	83,550	16,620	16,829
77,550	77,600	15,133	15,163	80,550	80,600	15,883	16,003	83,550	83,600	16,633	16,843
77,600	77,650	15,145	15,177	80,600	80,650	15,895	16,017	83,600	83,650	16,645	16,857
77,650	77,700	15,158	15,191	80,650	80,700	15,908	16,031	83,650	83,700	16,658	16,871
77,700	77,750	15,170	15,205	80,700	80,750	15,920	16,045	83,700	83,750	16,670	16,885
77,750	77,800	15,183	15,219	80,750	80,800	15,933	16,059	83,750	83,800	16,683	16,899
77,800	77,850	15,195	15,233	80,800	80,850	15,945	16,073	83,800	83,850	16,695	16,913
77,850	77,900	15,208	15,247	80,850	80,900	15,958	16,087	83,850	83,900	16,708	16,927
77,900	77,950	15,220	15,261	80,900	80,950	15,970	16,101	83,900	83,950	16,720	16,941
77,950	78,000	15,233	15,275	80,950	81,000	15,983	16,115	83,950	84,000	16,733	16,955

(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	16,745	16,969	87,000	87,050	17,495	17,809	90,000	90,050	18,245	18,649
84,050	84,100	16,758	16,983	87,050	87,100	17,508	17,823	90,050	90,100	18,258	18,663
84,100	84,150	16,770	16,997	87,100	87,150	17,520	17,837	90,100	90,150	18,270	18,677
84,150	84,200	16,783	17,011	87,150	87,200	17,533	17,851	90,150	90,200	18,283	18,691
84,200	84,250	16,795	17,025	87,200	87,250	17,545	17,865	90,200	90,250	18,295	18,705
84,250	84,300	16,808	17,039	87,250	87,300	17,558	17,879	90,250	90,300	18,308	18,719
84,300	84,350	16,820	17,053	87,300	87,350	17,570	17,893	90,300	90,350	18,320	18,733
84,350	84,400	16,833	17,067	87,350	87,400	17,583	17,907	90,350	90,400	18,333	18,747
84,400	84,450	16,845	17,081	87,400	87,450	17,595	17,921	90,400	90,450	18,345	18,761
84,450	84,500	16,858	17,095	87,450	87,500	17,608	17,935	90,450	90,500	18,358	18,775
84,500	84,550	16,870	17,109	87,500	87,550	17,620	17,949	90,500	90,550	18,370	18,789
84,550	84,600	16,883	17,123	87,550	87,600	17,633	17,963	90,550	90,600	18,383	18,803
84,600	84,650	16,895	17,137	87,600	87,650	17,645	17,977	90,600	90,650	18,395	18,817
84,650	84,700	16,908	17,151	87,650	87,700	17,658	17,991	90,650	90,700	18,408	18,831
84,700	84,750	16,920	17,165	87,700	87,750	17,670	18,005	90,700	90,750	18,420	18,845
84,750	84,800	16,933	17,179	87,750	87,800	17,683	18,019	90,750	90,800	18,433	18,859
84,800	84,850	16,945	17,193	87,800	87,850	17,695	18,033	90,800	90,850	18,445	18,873
84,850	84,900	16,958	17,207	87,850	87,900	17,708	18,047	90,850	90,900	18,458	18,887
84,900	84,950	16,970	17,221	87,900	87,950	17,720	18,061	90,900	90,950	18,470	18,901
84,950	85,000	16,983	17,235	87,950	88,000	17,733	18,075	90,950	91,000	18,483	18,915
85,000				88,000				91,000			
85,000	85,050	16,995	17,249	88,000	88,050	17,745	18,089	91,000	91,050	18,495	18,929
85,050	85,100	17,008	17,263	88,050	88,100	17,758	18,103	91,050	91,100	18,508	18,943
85,100	85,150	17,020	17,277	88,100	88,150	17,770	18,117	91,100	91,150	18,520	18,957
85,150	85,200	17,033	17,291	88,150	88,200	17,783	18,131	91,150	91,200	18,533	18,971
85,200	85,250	17,045	17,305	88,200	88,250	17,795	18,145	91,200	91,250	18,545	18,985
85,250	85,300	17,058	17,319	88,250	88,300	17,808	18,159	91,250	91,300	18,558	18,999
85,300	85,350	17,070	17,333	88,300	88,350	17,820	18,173	91,300	91,350	18,570	19,013
85,350	85,400	17,083	17,347	88,350	88,400	17,833	18,187	91,350	91,400	18,583	19,027
85,400	85,450	17,095	17,361	88,400	88,450	17,845	18,201	91,400	91,450	18,595	19,041
85,450	85,500	17,108	17,375	88,450	88,500	17,858	18,215	91,450	91,500	18,608	19,055
85,500	85,550	17,120	17,389	88,500	88,550	17,870	18,229	91,500	91,550	18,620	19,069
85,550	85,600	17,133	17,403	88,550	88,600	17,883	18,243	91,550	91,600	18,633	19,083
85,600	85,650	17,145	17,417	88,600	88,650	17,895	18,257	91,600	91,650	18,645	19,097
85,650	85,700	17,158	17,431	88,650	88,700	17,908	18,271	91,650	91,700	18,658	19,111
85,700	85,750	17,170	17,445	88,700	88,750	17,920	18,285	91,700	91,750	18,670	19,125
85,750	85,800	17,183	17,459	88,750	88,800	17,933	18,299	91,750	91,800	18,683	19,139
85,800	85,850	17,195	17,473	88,800	88,850	17,945	18,313	91,800	91,850	18,695	19,153
85,850	85,900	17,208	17,487	88,850	88,900	17,958	18,327	91,850	91,900	18,708	19,167
85,900	85,950	17,220	17,501	88,900	88,950	17,970	18,341	91,900	91,950	18,720	19,181
85,950	86,000	17,233	17,515	88,950	89,000	17,983	18,355	91,950	92,000	18,735	19,195
86,000				89,000				92,000			
86,000	86,050	17,245	17,529	89,000	89,050	17,995	18,369	92,000	92,050	18,749	19,209
86,050	86,100	17,258	17,543	89,050	89,100	18,008	18,383	92,050	92,100	18,763	19,223
86,100	86,150	17,270	17,557	89,100	89,150	18,020	18,397	92,100	92,150	18,777	19,237
86,150	86,200	17,283	17,571	89,150	89,200	18,033	18,411	92,150	92,200	18,791	19,251
86,200	86,250	17,295	17,585	89,200	89,250	18,045	18,425	92,200	92,250	18,805	19,265
86,250	86,300	17,308	17,599	89,250	89,300	18,058	18,439	92,250	92,300	18,819	19,279
86,300	86,350	17,320	17,613	89,300	89,350	18,070	18,453	92,300	92,350	18,833	19,293
86,350	86,400	17,333	17,627	89,350	89,400	18,083	18,467	92,350	92,400	18,847	19,307
86,400	86,450	17,345	17,641	89,400	89,450	18,095	18,481	92,400	92,450	18,861	19,321
86,450	86,500	17,358	17,655	89,450	89,500	18,108	18,495	92,450	92,500	18,875	19,335
86,500	86,550	17,370	17,669	89,500	89,550	18,120	18,509	92,500	92,550	18,889	19,349
86,550	86,600	17,383	17,683	89,550	89,600	18,133	18,523	92,550	92,600	18,903	19,363
86,600	86,650	17,395	17,697	89,600	89,650	18,145	18,537	92,600	92,650	18,917	19,377
86,650	86,700	17,408	17,711	89,650	89,700	18,158	18,551	92,650	92,700	18,931	19,391
86,700	86,750	17,420	17,725	89,700	89,750	18,170	18,565	92,700	92,750	18,945	19,405
86,750	86,800	17,433	17,739	89,750	89,800	18,183	18,579	92,750	92,800	18,959	19,419
86,800	86,850	17,445	17,753	89,800	89,850	18,195	18,593	92,800	92,850	18,973	19,433
86,850	86,900	17,458	17,767	89,850	89,900	18,208	18,607	92,850	92,900	18,987	19,447
86,900	86,950	17,470	17,781	89,900	89,950	18,220	18,621	92,900	92,950	19,001	19,461
86,950	87,000	17,483	17,795	89,950	90,000	18,233	18,635	92,950	93,000	19,015	19,475

(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	19,029	19,489	96,000	96,050	19,869	20,329	99,000	99,050	20,709	21,169
93,050	93,100	19,043	19,503	96,050	96,100	19,883	20,343	99,050	99,100	20,723	21,183
93,100	93,150	19,057	19,517	96,100	96,150	19,897	20,357	99,100	99,150	20,737	21,197
93,150	93,200	19,071	19,531	96,150	96,200	19,911	20,371	99,150	99,200	20,751	21,211
93,200	93,250	19,085	19,545	96,200	96,250	19,925	20,385	99,200	99,250	20,765	21,225
93,250	93,300	19,099	19,559	96,250	96,300	19,939	20,399	99,250	99,300	20,779	21,239
93,300	93,350	19,113	19,573	96,300	96,350	19,953	20,413	99,300	99,350	20,793	21,253
93,350	93,400	19,127	19,587	96,350	96,400	19,967	20,427	99,350	99,400	20,807	21,267
93,400	93,450	19,141	19,601	96,400	96,450	19,981	20,441	99,400	99,450	20,821	21,281
93,450	93,500	19,155	19,615	96,450	96,500	19,995	20,455	99,450	99,500	20,835	21,295
93,500	93,550	19,169	19,629	96,500	96,550	20,009	20,469	99,500	99,550	20,849	21,309
93,550	93,600	19,183	19,643	96,550	96,600	20,023	20,483	99,550	99,600	20,863	21,323
93,600	93,650	19,197	19,657	96,600	96,650	20,037	20,497	99,600	99,650	20,877	21,337
93,650	93,700	19,211	19,671	96,650	96,700	20,051	20,511	99,650	99,700	20,891	21,351
93,700	93,750	19,225	19,685	96,700	96,750	20,065	20,525	99,700	99,750	20,905	21,365
93,750	93,800	19,239	19,699	96,750	96,800	20,079	20,539	99,750	99,800	20,919	21,379
93,800	93,850	19,253	19,713	96,800	96,850	20,093	20,553	99,800	99,850	20,933	21,393
93,850	93,900	19,267	19,727	96,850	96,900	20,107	20,567	99,850	99,900	20,947	21,407
93,900	93,950	19,281	19,741	96,900	96,950	20,121	20,581	99,900	99,950	20,961	21,421
93,950	94,000	19,295	19,755	96,950	97,000	20,135	20,595	99,950	100,000	20,975	21,435
94,000				97,000				\$100,000 or over use the Tax Computation Worksheet			
94,000	94,050	19,309	19,769	97,000	97,050	20,149	20,609				
94,050	94,100	19,323	19,783	97,050	97,100	20,163	20,623				
94,100	94,150	19,337	19,797	97,100	97,150	20,177	20,637				
94,150	94,200	19,351	19,811	97,150	97,200	20,191	20,651				
94,200	94,250	19,365	19,825	97,200	97,250	20,205	20,665				
94,250	94,300	19,379	19,839	97,250	97,300	20,219	20,679				
94,300	94,350	19,393	19,853	97,300	97,350	20,233	20,693				
94,350	94,400	19,407	19,867	97,350	97,400	20,247	20,707				
94,400	94,450	19,421	19,881	97,400	97,450	20,261	20,721				
94,450	94,500	19,435	19,895	97,450	97,500	20,275	20,735				
94,500	94,550	19,449	19,909	97,500	97,550	20,289	20,749				
94,550	94,600	19,463	19,923	97,550	97,600	20,303	20,763				
94,600	94,650	19,477	19,937	97,600	97,650	20,317	20,777				
94,650	94,700	19,491	19,951	97,650	97,700	20,331	20,791				
94,700	94,750	19,505	19,965	97,700	97,750	20,345	20,805				
94,750	94,800	19,519	19,979	97,750	97,800	20,359	20,819				
94,800	94,850	19,533	19,993	97,800	97,850	20,373	20,833				
94,850	94,900	19,547	20,007	97,850	97,900	20,387	20,847				
94,900	94,950	19,561	20,021	97,900	97,950	20,401	20,861				
94,950	95,000	19,575	20,035	97,950	98,000	20,415	20,875				
95,000				98,000							
95,000	95,050	19,589	20,049	98,000	98,050	20,429	20,889				
95,050	95,100	19,603	20,063	98,050	98,100	20,443	20,903				
95,100	95,150	19,617	20,077	98,100	98,150	20,457	20,917				
95,150	95,200	19,631	20,091	98,150	98,200	20,471	20,931				
95,200	95,250	19,645	20,105	98,200	98,250	20,485	20,945				
95,250	95,300	19,659	20,119	98,250	98,300	20,499	20,959				
95,300	95,350	19,673	20,133	98,300	98,350	20,513	20,973				
95,350	95,400	19,687	20,147	98,350	98,400	20,527	20,987				
95,400	95,450	19,701	20,161	98,400	98,450	20,541	21,001				
95,450	95,500	19,715	20,175	98,450	98,500	20,555	21,015				
95,500	95,550	19,729	20,189	98,500	98,550	20,569	21,029				
95,550	95,600	19,743	20,203	98,550	98,600	20,583	21,043				
95,600	95,650	19,757	20,217	98,600	98,650	20,597	21,057				
95,650	95,700	19,771	20,231	98,650	98,700	20,611	21,071				
95,700	95,750	19,785	20,245	98,700	98,750	20,625	21,085				
95,750	95,800	19,799	20,259	98,750	98,800	20,639	21,099				
95,800	95,850	19,813	20,273	98,800	98,850	20,653	21,113				
95,850	95,900	19,827	20,287	98,850	98,900	20,667	21,127				
95,900	95,950	19,841	20,301	98,900	98,950	20,681	21,141				
95,950	96,000	19,855	20,315	98,950	99,000	20,695	21,155				

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