

2004



Department of the Treasury
Internal Revenue Service

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 ten of the following apply.

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

Note. If you had taxable interest or dividend income, you cannot use this form.

4. Your taxable income (line 14 of Form 1040NR-EZ) is less than \$100,000.
5. The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.
6. You do not claim any tax credits.
7. If you were married, you do not claim an exemption for your spouse.
8. 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 on page 6.

9. The only taxes you owe are:
 - a. The tax from the Tax Table on pages 12 through 20.
 - b. The social security and Medicare tax on tip income not reported to your employer.
10. You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2004

Tax table. The taxable income limit for using Form 1040NR-EZ has increased to taxable incomes of less than \$100,000 (previously the limit was for taxable incomes of less than \$50,000).

What's New for 2005

Residents of Japan. Beginning in 2005, single filing status (box 1) is generally not available to residents of Japan who are married, have a child, and do not live with their spouse. This is because the new U.S.-Japan income tax treaty, which became effective on January 1, 2005, does not allow this filing status. However, if you choose to have the old U.S.-Japan treaty apply in its entirety for 2005, you may be able to claim single filing status on your 2005 Form 1040NR-EZ.

Other Reporting Requirements

If you meet the closer connection to a foreign country exception to the substantial presence test, you must file Form 8840. If you exclude days of presence in the United States for purposes of the substantial presence test, you must file Form 8843. This rule does not apply to foreign-government-related individuals who exclude days of presence in the United States. Certain dual-resident taxpayers who claim tax treaty benefits must file Form 8833. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws.

Additional Information

If you need more information, our free publications may help you. Pub. 519, U.S. Tax Guide for Aliens, will be the most important, but the following publications may also help.

- Pub. 552 Recordkeeping for Individuals
- Pub. 597 Information on the United States-Canada Income Tax Treaty
- Pub. 901 U.S. Tax Treaties
- Pub. 910 Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available on request from the Internal Revenue Service. You may download them from the IRS website at www.irs.gov. Also see *Taxpayer Assistance* on page 10 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 2004. (These tests are explained on page 2.) 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 2004. See *First-Year Choice* in Pub. 519 for details.

You are generally 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 may still be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of the tax treaty between the United States and that country. You may download the complete text of most U.S. treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence and the exceptions to them, see Pub. 519.

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2004.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2004. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2004, and
2. 183 days during the period 2004, 2003, and 2002, counting all the days of physical presence in 2004, but only $\frac{1}{3}$ the number of days of presence in 2003 and only $\frac{1}{6}$ the number of days in 2002.

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. Generally, do not count the following as days of presence in the United States for the substantial presence test.

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
- Days you are in the United States as a crew member of a foreign vessel.
- Days you intend, but are unable, to leave the United States because of a medical condition that develops while you are in the United States.
- Days you are an exempt individual (defined below).

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:

- Foreign-government-related individual,
- Teacher or trainee,
- Student, or
- Professional athlete who is temporarily in the United States to compete in a charitable sports event.

Note. Alien individuals with "Q" visas are treated as either students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

See Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

Even though you would otherwise 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 2004,
- Establish that during 2004 you had a tax home in a foreign country, and
- Establish that during 2004 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries. See Pub. 519 for more information.

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 2004. You must file even if—

- None of your income came 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.

Exception. If 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, you must file Form 1040NR-EZ (or Form 1040NR) only if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 15, 2005.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2005.

Extension of time to file. If you cannot file your return by the due date, you should file Form 4868. You must file Form 4868 by the regular due date of the return.

Note. Form 4868 does not extend the time to pay your income tax. The tax is due by the regular due date of the return.

Where To File

File Form 1040NR-EZ with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The list includes only the following:

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

Election To Be Taxed as a Resident Alien

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

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

To make this election, you must attach the statement described in 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 may file a joint return or separate return for 2004. If you file a separate return, use Form 1040 or Form 1040A. Your worldwide income for the whole year must be included whether you file a joint or separate return.



Nonresident aliens who make this election may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more details, see the specific treaty.

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed above), the

special instructions and restrictions discussed here do not apply.

Dual-Status Tax Year

A dual-status year is one in which you change status between nonresident and resident alien. Different U.S. income tax rules apply to each status.

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave, if, after leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States, and, 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.

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 may use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, 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 may use Form 1040 as the statement; enter "Dual-Status Statement" across the top. File your return and statement with the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Statements. Any statement you file with your return must show your name, address, and identifying number (defined below).

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 that is considered to be effectively connected with the conduct of a trade or business in the United States is taxable.

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

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction.

Head of household. You cannot use the Head of Household Tax Table column or Tax Computation Worksheet.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see page 2) in lieu of these dual-status taxpayer rules.

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 to be taxed as a resident alien as discussed on page 2, you must use the Tax Table column for Married Filing Separately to figure your tax on income that is considered to be effectively connected with a U.S. trade or business. If 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 exemptions for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you may 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.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or an education credit unless you elect to be taxed as a resident alien (see page 2) in lieu of these dual-status taxpayer rules. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

When you figure your U.S. tax for a dual-status year, you are subject to different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is considered to be 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, are considered to have paid, or that were withheld from your income. These include:

1. Tax 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 63. Enter amounts from the attached statement (Form 1040NR-EZ, line 18) to the right of line 63 and identify and include in the amount on line 63.

When filing Form 1040NR-EZ, show the total tax withheld on line 18. Enter the amount from the attached statement (Form 1040, line 63) to the right of line 18 and identify and include in the amount on line 18.

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 70. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Identifying Number and Address

Identifying number. You are generally required to enter your social security number (SSN). To apply for an SSN, fill in Form SS-5 and return it to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local

SSA office, or, if in the United States, by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN. If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

An incorrect or missing identifying number may increase your tax or reduce your refund.

P.O. box. Enter your box number only if your post office does not deliver mail to your home.

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

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 explanation.

Were you single or married? If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under *Married persons who live apart* below, you may consider yourself single for the whole year.

If your spouse died in 2004, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2004.

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

1. You file a return separate from your spouse.
2. You paid more than half of the cost to keep up your home in 2004.
3. You lived apart from your spouse during the last six months of 2004.

4. Your home was the main home of your child, stepchild, foster child, or adopted child for more than half of 2004.

5. You are able to 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 in Pub. 501 for children of divorced or separated parents.

Rounding Off to Whole Dollars

You may 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. For most people, the amount to enter on this line should be shown in their Form(s) W-2, box 1. However, do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J on page 2 of Form 1040NR-EZ.

Also include on line 3:

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2004. Also, enter "HSH" and the amount not reported on a Form W-2 on the dotted line next to line 3.
- Tip income you did not report to your employer. Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in your Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.



You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 16 on page 6.

- Disability pensions shown on 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 1099-R.

Missing or incorrect Form W-2.

Your employer is required to provide or send Form W-2 to you no later than January 31, 2005. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you must still 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 2004 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 10.

Adoption benefits. If you received employer-provided adoption benefits for 2004, you must use Form 1040NR. The benefits should be shown in your Form(s) W-2, box 12, 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. But do not include interest earned on your IRA or Coverdell education savings account, or interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. Do not add any tax-exempt interest to your line 3 total.

Line 4—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2004, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2004 estimated state or local income tax, the amount applied is treated as received in 2004.

For details on how to figure the amount you must report as income, see *Recoveries* in Pub. 525.

Line 5—Scholarship and fellowship grants. If you received a scholarship or fellowship, part or all of it may be taxable.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For

example, amounts used for room, board, and travel are generally taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable. Also, amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the grant.

If the grant was reported on Form(s) 1042-S, you must generally include the amount shown in Form(s) 1042-S, box 2, 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 on page 2 of Form 1040NR-EZ.

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

For more information about scholarships and fellowships in general, see Pub. 970.

Example 1. You are a citizen of a country that has not negotiated a tax treaty with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2004 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 2004 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 7.

Note. Box 2 shows only \$9,000 because withholding agents (such as ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S.

When completing Form 1040NR-EZ:

- Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S.
- Enter \$0 on line 9. 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 9.

- Include on line 18 the \$1,260 shown in box 7 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 negotiated a tax treaty with the United States and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. See the instructions for item J, on page 9 for details.

When completing Form 1040NR-EZ:

- Be sure you have entered your home country and permanent address in the space provided on page 1.
- 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 9. 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 9.
- Include on line 18 any withholding shown in box 7 of Form 1042-S.
- Provide all the required information in item J on page 2.

Line 6. Use line 6 to report your total effectively connected income that is exempt from tax by a tax treaty. Do not include this exempt income on line 7. Also, you must complete item J on page 2 of Form 1040NR-EZ.

Line 8—Student loan interest deduction. You may take this deduction only if all three of the following apply.

1. You paid interest in 2004 on a qualified student loan (see below).
2. Your filing status is single.
3. Your modified adjusted gross income (AGI) is less than \$65,000. Use lines 2 through 4 of the worksheet below to figure your modified AGI.

Use the worksheet below to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the qualified higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were paid must have been an eligible student (see page 6). 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 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

Student Loan Interest Deduction Worksheet—Line 8

(keep for your records)



Before you begin:

- Complete Form 1040NR-EZ, line 9, if it applies to you.
- See the instructions for line 8 above.

1. Enter the total interest you paid in 2004 on qualified student loans (defined above). **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 9 **3.** _____
4. Subtract line 3 from line 2 **4.** _____
5. Is line 4 more than \$50,000?
 - No.** Skip lines 5 and 6, enter -0- on line 7, and go to line 8.
 - Yes.** Subtract \$50,000 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 8 **8.** _____

eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

- Employer-provided educational assistance benefits that are not included in box 1 of your Form(s) W-2.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

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 9—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 starting on page 4.

Line 11—Itemized deductions. Enter the total state and local income taxes you paid or that were withheld from your salary in 2004. If, during 2004, 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 Form 1040NR-EZ, line 4, on page 4.

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

Line 13—Exemption deduction. Generally, you can take an exemption of \$3,100 for yourself. But use the worksheet on this page to figure the amount, if any, to enter on line 13 if your adjusted gross income from line 10 is more than \$142,700 if you checked filing status box 1, or more than \$107,025 if you checked filing status box 2.

Note. Residents of Canada, Mexico, Japan, and the Republic of Korea (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 may

also be able to take exemptions for their spouse and dependents. However, Form 1040NR must be used to claim the additional exemptions.

Line 16—Social security and Medicare tax on tip income not reported to employer. If you are subject to social security and Medicare tax, 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. You must also pay this tax if your Form(s) W-2 show allocated tips that you are including in your income on Form 1040NR-EZ, line 3.

To figure the tax, use Form 4137. To pay the RRTA tax, contact your employer. Your employer will figure and collect the tax.

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

Payments

Line 18—Federal income tax withheld. Add the amounts shown as federal income tax withheld on your Form(s) W-2, 1042-S, and 1099-R. Enter the total on line 18. The amount(s) withheld should be shown in



Exemption Deduction Worksheet—Line 13

1. Is the amount on Form 1040NR-EZ, line 10, more than the amount shown on line 4 below for your filing status?		
<input type="checkbox"/> No.	 Enter \$3,100 on Form 1040NR-EZ, line 13.	
<input type="checkbox"/> Yes.	Go to line 3.	
2. Exemption amount	.....	2. <u> \$3,100 </u>
3. Enter the amount from Form 1040NR-EZ, line 10	.....	3. _____
4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR-EZ.		
• Box 1—\$142,700	}	4. _____
• Box 2—\$107,025		
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 2),  You cannot take an exemption deduction.		5. _____
6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 2). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	.....	6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal	.....	7. <u> . </u>
8. Multiply line 2 by line 7	.....	8. _____
9. Exemption deduction. Subtract line 8 from line 2. Enter the result here and on Form 1040NR-EZ, line 13	.....	9. _____

Sample Check—Lines 23b Through 23d

RUFUS MAPLE
MARY MAPLE
123 Main Street
Anyplace, LA 70000

PAY TO THE ORDER OF \$ DOLLARS

ANYPLACE BANK
Anyplace, LA 70000

For

Routing number (line 23b): 250250025
Account number (line 23d): 20202086

Do not include the check number

15-00000000

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

your Form(s) W-2, box 2, Form(s) 1042-S, box 7, and Form 1099-R, box 4.

Line 19—2004 Estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-EZ (NR) for 2004. Include any overpayment from your 2003 return that you applied to your 2004 estimated tax.

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2004 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 2004.

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

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 the amount, if any, you paid with that form, by electronic funds withdrawal, or by credit card. If you paid by credit 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. Also, include any amount paid with Form 2688 if you filed for an additional extension.

Refund

Line 22—Amount overpaid. If line 22 is under \$1, we will send a refund only on written request.

TIP If the amount you overpaid is large, you may be able 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 2005 on page 9.

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

Lines 23b through 23d—Direct deposit of refund. Complete lines 23b through 23d if you want us to directly deposit the amount shown on line 23a into your checking or savings account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 23b and 23d.

Why Use Direct Deposit?

- You get your refund fast.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

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

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. The routing number of the sample check, on this page, is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 23b.

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. The account number of the sample check, on this page, is 20202086. Do not include the check number.

Line 24—Applied to 2005 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2005 estimated tax. This election cannot be changed later.

Amount You Owe

Line 25—Amount you owe.

TIP Pay your taxes in full to save interest and penalties. You do not have to pay if line 25 is under \$1.

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

You can pay by check, money order, or credit card. Do not include any estimated tax payment for 2005 in your check or money order. Instead, make the estimated tax payment separately.

To pay by check or money order.

Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2004 Form 1040NR-EZ" and your name, address, daytime phone number, and SSN or ITIN on your payment.

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

To pay by credit card. You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on page 8 and follow the instructions. You will be

asked to provide your social security number (SSN). If you do not have and are not eligible to get an SSN, use your IRS issued individual taxpayer identification number (ITIN) instead.

A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

If you pay by credit card before filing your return, please enter on page 1 of Form 1040NR-EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you were charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040SM (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

TIP 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 2005. See Income Tax Withholding and Estimated Tax Payments for 2005 on page 9.

What if you cannot pay? If you cannot pay the full amount shown on line 25 when you file, you may ask to make monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by the date due, even if your request to pay in installments is granted. You must also 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.

To ask for an installment agreement, use Form 9465. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

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 line 17 minus any tax shown on Form 4137.

Exception. You will not owe the penalty if your 2003 tax return was for a tax year of 12 full months and either of the following applies.

- You had no tax liability for 2003 and you were a U.S. citizen or resident for all of 2003, or
- Line 21 of your 2004 return is at least as much as the tax liability shown on your 2003 return. Your estimated tax payments for 2004 must have been made on time and for the required amount.

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 Form 1040NR-EZ, line 26. Add the penalty to any tax due and enter the total on line 25. If you are due a refund, subtract the penalty from the overpayment you show on line 22. Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP Because Form 2210 is complicated, if you want to, 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 a friend, family member, or any other person you choose to discuss your 2004 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 numbers the designee chooses as his or her personal identification number (PIN). But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

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 are also 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.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2005 tax return (see *When To File* on page 2). If you wish to revoke the authorization before it ends, see Pub. 947.

Other Information (Page 2)

Item D

Enter the type of U.S. visa (for example, F, J, M, etc.) you used to enter the United States. Also enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current U.S. Citizenship and Immigration Services (USCIS) Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change. If your status has not changed, enter "N/A."

Item E

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status (for example, the date of arrival shown on your most recent USCIS Form I-94).

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You previously claimed treaty benefits (as a student) under article 20 of that treaty. Under article 22 of that treaty, the combination of consecutive

exemptions under articles 19 and 20 may not extend beyond 5 tax years from the date you entered the United States as a student. If article 22 of that treaty applies, enter in item E the date you entered the United States as a student.

Item J

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 the treaty country to properly complete item J. You may download the complete text of most U.S. tax treaties at www.irs.gov. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming treaty benefits on Form 1040NR-EZ, you must provide all of the information requested in item J.



If you are claiming tax treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach all information that would have otherwise been required on the withholding document (for example, all information required on Form W-8BEN or Form 8233).

Reminders

Sign and Date Your Return

Form 1040NR-EZ is not considered a valid return unless you sign it. You may have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

- You were ill.
- You were not in the United States at any time during the 60 days before the return was due.
- For other reasons that you explained in writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A., and that the IRS approved.

A return prepared by an agent must be accompanied by a power of attorney. Form 2848 may be used for this purpose.

Be sure to date your return and show your occupation in the United States in the space provided. If you have someone prepare your return, you are still responsible for the correctness of the return.

Child's return. If your child cannot sign the return, you may sign the child's name in the space provided. Then, add

"By (your signature), parent for minor child."

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it 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.

Address Change

If you move after you file, always notify the IRS in writing of your new address. To do this, use Form 8822.

Income Tax Withholding and Estimated Tax Payments for 2005

If the amount you owe or the amount you overpaid is large, you may be able to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2005 pay. For details on how to complete Form W-4, see the Instructions for Form 8233.

In general, you do not have to make estimated tax payments if you expect that your 2005 Form 1040NR-EZ will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax for 2005 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 2005 and you must pay estimated tax, use Form 1040-ES.

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, 1099, and 1042-S) 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 Pub. 552.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. There is a \$39 fee for each return requested. If you want a free transcript of your tax return or account, use Form 4506-T or call us at 1-800-829-1040.

Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed a 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. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

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 will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and substantial understatements of tax. 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, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$500 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.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 519 for details on some of these penalties.

Gift To Reduce Debt Held By the Public

If you wish to make such a gift, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See *Amount You Owe* beginning on page 7 for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2005 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Taxpayer Assistance

IRS assistance is available to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

In the United States, you may call 1-800-829-1040. For TTY/TTD help, call 1-800-829-4059. If overseas, you may call 215-516-2000 (English-speaking only). This number is not toll free. The hours of operation are from 6:00 a.m. to 11:00 p.m. ET.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518. Make sure you include your identifying number (defined on page 3) when you write.

Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in: Berlin, Germany; London, England; and Paris, France. The offices generally are located in the U.S. embassies or consulates.

The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

Everyday tax solutions. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov or look in the phone book under "United States Government, Internal Revenue Service."

How can you get IRS tax forms and publications?

- You can download them from the IRS website at www.irs.gov.
- In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).
- If you have a foreign address, you can send your order to the Eastern Area Distribution Center, P. O. Box 85074, Richmond, VA 23261-5074, U.S.A.
- You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help With Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- If you are in the United States, call the toll-free number: 1-877-777-4778. TTY/TDD help is available by calling 1-800-829-4059.
- If overseas, call 01-787-622-8940 (English-speaking only) or 01-787-622-8930 (Spanish-speaking only). These numbers are not toll free.
- You can write to the Taxpayer Advocate at the IRS office that last contacted you (or contact one of the overseas IRS offices listed on this page).
- Visit the website at www.irs.gov/advocate.

For more information about the Taxpayer Advocate, see Pub. 1546.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice. The IRS Restructuring and Reform Act of 1998 requires that we tell you the

conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information 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 paid return preparers to provide their identifying number.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect 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 Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. 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, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax 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.

Please keep this notice with your records. It may help you if we ask you

for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 1hr., 18 min.
Learning about the law or the form 49 min.

Preparing the form . . . 2hr., 3 min.
Copying, assembling, and sending the form to the IRS 34 min.

We Welcome Comments on Forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at

**taxforms@irs.gov.* Please put "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send your return to this address. Instead, see *Where To File* on page 2.

2004 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 \$3,134. This is the tax amount he must enter on line 15 of Form 1040NR-EZ. ➔

At least	But less than	Single	Married filing separately
23,200	23,250	3,126	3,126
23,250	23,300	3,134	3,134
23,300	23,350	3,141	3,141
23,350	23,400	3,149	3,149

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—		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	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
0	5	0	0	1,500	1,525	151	151	3,000		6,000					
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303	6,000	6,050	603	603
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308	6,050	6,100	608	608
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313	6,100	6,150	613	613
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318	6,150	6,200	618	618
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323	6,200	6,250	623	623
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328	6,250	6,300	628	628
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333	6,300	6,350	633	633
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338	6,350	6,400	638	638
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343	6,400	6,450	643	643
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348	6,450	6,500	648	648
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353	6,500	6,550	653	653
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358	6,550	6,600	658	658
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363	6,600	6,650	663	663
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368	6,650	6,700	668	668
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373	6,700	6,750	673	673
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378	6,750	6,800	678	678
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383	6,800	6,850	683	683
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388	6,850	6,900	688	688
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393	6,900	6,950	693	693
450	475	46	46					3,950	4,000	398	398	6,950	7,000	698	698
475	500	49	49												
500	525	51	51	2,000		4,000		7,000							
525	550	54	54	2,000	2,025	201	201	4,000	4,050	403	403	7,000	7,050	703	703
550	575	56	56	2,025	2,050	204	204	4,050	4,100	408	408	7,050	7,100	708	708
575	600	59	59	2,050	2,075	206	206	4,100	4,150	413	413	7,100	7,150	713	713
600	625	61	61	2,075	2,100	209	209	4,150	4,200	418	418	7,150	7,200	719	719
625	650	64	64	2,100	2,125	211	211	4,200	4,250	423	423	7,200	7,250	726	726
650	675	66	66	2,125	2,150	214	214	4,250	4,300	428	428	7,250	7,300	734	734
675	700	69	69	2,150	2,175	216	216	4,300	4,350	433	433	7,300	7,350	741	741
700	725	71	71	2,175	2,200	219	219	4,350	4,400	438	438	7,350	7,400	749	749
725	750	74	74	2,200	2,225	221	221	4,400	4,450	443	443	7,400	7,450	756	756
750	775	76	76	2,225	2,250	224	224	4,450	4,500	448	448	7,450	7,500	764	764
775	800	79	79	2,250	2,275	226	226	4,500	4,550	453	453	7,500	7,550	771	771
800	825	81	81	2,275	2,300	229	229	4,550	4,600	458	458	7,550	7,600	779	779
825	850	84	84	2,300	2,325	231	231	4,600	4,650	463	463	7,600	7,650	786	786
850	875	86	86	2,325	2,350	234	234	4,650	4,700	468	468	7,650	7,700	794	794
875	900	89	89	2,350	2,375	236	236	4,700	4,750	473	473	7,700	7,750	801	801
900	925	91	91	2,375	2,400	239	239	4,750	4,800	478	478	7,750	7,800	809	809
925	950	94	94	2,400	2,425	241	241	4,800	4,850	483	483	7,800	7,850	816	816
950	975	96	96	2,425	2,450	244	244	4,850	4,900	488	488	7,850	7,900	824	824
975	1,000	99	99	2,450	2,475	246	246	4,900	4,950	493	493	7,900	7,950	831	831
				2,475	2,500	249	249	4,950	5,000	498	498	7,950	8,000	839	839
1,000				2,500		5,000		8,000							
1,000	1,025	101	101	2,500	2,525	251	251	5,000	5,050	503	503	8,000	8,050	846	846
1,025	1,050	104	104	2,525	2,550	254	254	5,050	5,100	508	508	8,050	8,100	854	854
1,050	1,075	106	106	2,550	2,575	256	256	5,100	5,150	513	513	8,100	8,150	861	861
1,075	1,100	109	109	2,575	2,600	259	259	5,150	5,200	518	518	8,150	8,200	869	869
1,100	1,125	111	111	2,600	2,625	261	261	5,200	5,250	523	523	8,200	8,250	876	876
1,125	1,150	114	114	2,625	2,650	264	264	5,250	5,300	528	528	8,250	8,300	884	884
1,150	1,175	116	116	2,650	2,675	266	266	5,300	5,350	533	533	8,300	8,350	891	891
1,175	1,200	119	119	2,675	2,700	269	269	5,350	5,400	538	538	8,350	8,400	899	899
1,200	1,225	121	121	2,700	2,725	271	271	5,400	5,450	543	543	8,400	8,450	906	906
1,225	1,250	124	124	2,725	2,750	274	274	5,450	5,500	548	548	8,450	8,500	914	914
1,250	1,275	126	126	2,750	2,775	276	276	5,500	5,550	553	553	8,500	8,550	921	921
1,275	1,300	129	129	2,775	2,800	279	279	5,550	5,600	558	558	8,550	8,600	929	929
1,300	1,325	131	131	2,800	2,825	281	281	5,600	5,650	563	563	8,600	8,650	936	936
1,325	1,350	134	134	2,825	2,850	284	284	5,650	5,700	568	568	8,650	8,700	944	944
1,350	1,375	136	136	2,850	2,875	286	286	5,700	5,750	573	573	8,700	8,750	951	951
1,375	1,400	139	139	2,875	2,900	289	289	5,750	5,800	578	578	8,750	8,800	959	959
1,400	1,425	141	141	2,900	2,925	291	291	5,800	5,850	583	583	8,800	8,850	966	966
1,425	1,450	144	144	2,925	2,950	294	294	5,850	5,900	588	588	8,850	8,900	974	974
1,450	1,475	146	146	2,950	2,975	296	296	5,900	5,950	593	593	8,900	8,950	981	981
1,475	1,500	149	149	2,975	3,000	299	299	5,950	6,000	598	598	8,950	9,000	989	989

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	996	996	12,000	12,050	1,446	1,446	15,000	15,050	1,896	1,896	18,000	18,050	2,346	2,346
9,050	9,100	1,004	1,004	12,050	12,100	1,454	1,454	15,050	15,100	1,904	1,904	18,050	18,100	2,354	2,354
9,100	9,150	1,011	1,011	12,100	12,150	1,461	1,461	15,100	15,150	1,911	1,911	18,100	18,150	2,361	2,361
9,150	9,200	1,019	1,019	12,150	12,200	1,469	1,469	15,150	15,200	1,919	1,919	18,150	18,200	2,369	2,369
9,200	9,250	1,026	1,026	12,200	12,250	1,476	1,476	15,200	15,250	1,926	1,926	18,200	18,250	2,376	2,376
9,250	9,300	1,034	1,034	12,250	12,300	1,484	1,484	15,250	15,300	1,934	1,934	18,250	18,300	2,384	2,384
9,300	9,350	1,041	1,041	12,300	12,350	1,491	1,491	15,300	15,350	1,941	1,941	18,300	18,350	2,391	2,391
9,350	9,400	1,049	1,049	12,350	12,400	1,499	1,499	15,350	15,400	1,949	1,949	18,350	18,400	2,399	2,399
9,400	9,450	1,056	1,056	12,400	12,450	1,506	1,506	15,400	15,450	1,956	1,956	18,400	18,450	2,406	2,406
9,450	9,500	1,064	1,064	12,450	12,500	1,514	1,514	15,450	15,500	1,964	1,964	18,450	18,500	2,414	2,414
9,500	9,550	1,071	1,071	12,500	12,550	1,521	1,521	15,500	15,550	1,971	1,971	18,500	18,550	2,421	2,421
9,550	9,600	1,079	1,079	12,550	12,600	1,529	1,529	15,550	15,600	1,979	1,979	18,550	18,600	2,429	2,429
9,600	9,650	1,086	1,086	12,600	12,650	1,536	1,536	15,600	15,650	1,986	1,986	18,600	18,650	2,436	2,436
9,650	9,700	1,094	1,094	12,650	12,700	1,544	1,544	15,650	15,700	1,994	1,994	18,650	18,700	2,444	2,444
9,700	9,750	1,101	1,101	12,700	12,750	1,551	1,551	15,700	15,750	2,001	2,001	18,700	18,750	2,451	2,451
9,750	9,800	1,109	1,109	12,750	12,800	1,559	1,559	15,750	15,800	2,009	2,009	18,750	18,800	2,459	2,459
9,800	9,850	1,116	1,116	12,800	12,850	1,566	1,566	15,800	15,850	2,016	2,016	18,800	18,850	2,466	2,466
9,850	9,900	1,124	1,124	12,850	12,900	1,574	1,574	15,850	15,900	2,024	2,024	18,850	18,900	2,474	2,474
9,900	9,950	1,131	1,131	12,900	12,950	1,581	1,581	15,900	15,950	2,031	2,031	18,900	18,950	2,481	2,481
9,950	10,000	1,139	1,139	12,950	13,000	1,589	1,589	15,950	16,000	2,039	2,039	18,950	19,000	2,489	2,489
10,000				13,000				16,000				19,000			
10,000	10,050	1,146	1,146	13,000	13,050	1,596	1,596	16,000	16,050	2,046	2,046	19,000	19,050	2,496	2,496
10,050	10,100	1,154	1,154	13,050	13,100	1,604	1,604	16,050	16,100	2,054	2,054	19,050	19,100	2,504	2,504
10,100	10,150	1,161	1,161	13,100	13,150	1,611	1,611	16,100	16,150	2,061	2,061	19,100	19,150	2,511	2,511
10,150	10,200	1,169	1,169	13,150	13,200	1,619	1,619	16,150	16,200	2,069	2,069	19,150	19,200	2,519	2,519
10,200	10,250	1,176	1,176	13,200	13,250	1,626	1,626	16,200	16,250	2,076	2,076	19,200	19,250	2,526	2,526
10,250	10,300	1,184	1,184	13,250	13,300	1,634	1,634	16,250	16,300	2,084	2,084	19,250	19,300	2,534	2,534
10,300	10,350	1,191	1,191	13,300	13,350	1,641	1,641	16,300	16,350	2,091	2,091	19,300	19,350	2,541	2,541
10,350	10,400	1,199	1,199	13,350	13,400	1,649	1,649	16,350	16,400	2,099	2,099	19,350	19,400	2,549	2,549
10,400	10,450	1,206	1,206	13,400	13,450	1,656	1,656	16,400	16,450	2,106	2,106	19,400	19,450	2,556	2,556
10,450	10,500	1,214	1,214	13,450	13,500	1,664	1,664	16,450	16,500	2,114	2,114	19,450	19,500	2,564	2,564
10,500	10,550	1,221	1,221	13,500	13,550	1,671	1,671	16,500	16,550	2,121	2,121	19,500	19,550	2,571	2,571
10,550	10,600	1,229	1,229	13,550	13,600	1,679	1,679	16,550	16,600	2,129	2,129	19,550	19,600	2,579	2,579
10,600	10,650	1,236	1,236	13,600	13,650	1,686	1,686	16,600	16,650	2,136	2,136	19,600	19,650	2,586	2,586
10,650	10,700	1,244	1,244	13,650	13,700	1,694	1,694	16,650	16,700	2,144	2,144	19,650	19,700	2,594	2,594
10,700	10,750	1,251	1,251	13,700	13,750	1,701	1,701	16,700	16,750	2,151	2,151	19,700	19,750	2,601	2,601
10,750	10,800	1,259	1,259	13,750	13,800	1,709	1,709	16,750	16,800	2,159	2,159	19,750	19,800	2,609	2,609
10,800	10,850	1,266	1,266	13,800	13,850	1,716	1,716	16,800	16,850	2,166	2,166	19,800	19,850	2,616	2,616
10,850	10,900	1,274	1,274	13,850	13,900	1,724	1,724	16,850	16,900	2,174	2,174	19,850	19,900	2,624	2,624
10,900	10,950	1,281	1,281	13,900	13,950	1,731	1,731	16,900	16,950	2,181	2,181	19,900	19,950	2,631	2,631
10,950	11,000	1,289	1,289	13,950	14,000	1,739	1,739	16,950	17,000	2,189	2,189	19,950	20,000	2,639	2,639
11,000				14,000				17,000				20,000			
11,000	11,050	1,296	1,296	14,000	14,050	1,746	1,746	17,000	17,050	2,196	2,196	20,000	20,050	2,646	2,646
11,050	11,100	1,304	1,304	14,050	14,100	1,754	1,754	17,050	17,100	2,204	2,204	20,050	20,100	2,654	2,654
11,100	11,150	1,311	1,311	14,100	14,150	1,761	1,761	17,100	17,150	2,211	2,211	20,100	20,150	2,661	2,661
11,150	11,200	1,319	1,319	14,150	14,200	1,769	1,769	17,150	17,200	2,219	2,219	20,150	20,200	2,669	2,669
11,200	11,250	1,326	1,326	14,200	14,250	1,776	1,776	17,200	17,250	2,226	2,226	20,200	20,250	2,676	2,676
11,250	11,300	1,334	1,334	14,250	14,300	1,784	1,784	17,250	17,300	2,234	2,234	20,250	20,300	2,684	2,684
11,300	11,350	1,341	1,341	14,300	14,350	1,791	1,791	17,300	17,350	2,241	2,241	20,300	20,350	2,691	2,691
11,350	11,400	1,349	1,349	14,350	14,400	1,799	1,799	17,350	17,400	2,249	2,249	20,350	20,400	2,699	2,699
11,400	11,450	1,356	1,356	14,400	14,450	1,806	1,806	17,400	17,450	2,256	2,256	20,400	20,450	2,706	2,706
11,450	11,500	1,364	1,364	14,450	14,500	1,814	1,814	17,450	17,500	2,264	2,264	20,450	20,500	2,714	2,714
11,500	11,550	1,371	1,371	14,500	14,550	1,821	1,821	17,500	17,550	2,271	2,271	20,500	20,550	2,721	2,721
11,550	11,600	1,379	1,379	14,550	14,600	1,829	1,829	17,550	17,600	2,279	2,279	20,550	20,600	2,729	2,729
11,600	11,650	1,386	1,386	14,600	14,650	1,836	1,836	17,600	17,650	2,286	2,286	20,600	20,650	2,736	2,736
11,650	11,700	1,394	1,394	14,650	14,700	1,844	1,844	17,650	17,700	2,294	2,294	20,650	20,700	2,744	2,744
11,700	11,750	1,401	1,401	14,700	14,750	1,851	1,851	17,700	17,750	2,301	2,301	20,700	20,750	2,751	2,751
11,750	11,800	1,409	1,409	14,750	14,800	1,859	1,859	17,750	17,800	2,309	2,309	20,750	20,800	2,759	2,759
11,800	11,850	1,416	1,416	14,800	14,850	1,866	1,866	17,800	17,850	2,316	2,316	20,800	20,850	2,766	2,766
11,850	11,900	1,424	1,424	14,850	14,900	1,874	1,874	17,850	17,900	2,324	2,324	20,850	20,900	2,774	2,774
11,900	11,950	1,431	1,431	14,900	14,950	1,881	1,881	17,900	17,950	2,331	2,331	20,900	20,950	2,781	2,781
11,950	12,000	1,439	1,439	14,950	15,000	1,889	1,889	17,950	18,000	2,339	2,339	20,950	21,000	2,789	2,789

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—					
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately				
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—					
21,000				24,000				27,000				30,000			
21,000	21,050	2,796	2,796	24,000	24,050	3,246	3,246	27,000	27,050	3,696	3,696	30,000	30,050	4,244	4,244
21,050	21,100	2,804	2,804	24,050	24,100	3,254	3,254	27,050	27,100	3,704	3,704	30,050	30,100	4,256	4,256
21,100	21,150	2,811	2,811	24,100	24,150	3,261	3,261	27,100	27,150	3,711	3,711	30,100	30,150	4,269	4,269
21,150	21,200	2,819	2,819	24,150	24,200	3,269	3,269	27,150	27,200	3,719	3,719	30,150	30,200	4,281	4,281
21,200	21,250	2,826	2,826	24,200	24,250	3,276	3,276	27,200	27,250	3,726	3,726	30,200	30,250	4,294	4,294
21,250	21,300	2,834	2,834	24,250	24,300	3,284	3,284	27,250	27,300	3,734	3,734	30,250	30,300	4,306	4,306
21,300	21,350	2,841	2,841	24,300	24,350	3,291	3,291	27,300	27,350	3,741	3,741	30,300	30,350	4,319	4,319
21,350	21,400	2,849	2,849	24,350	24,400	3,299	3,299	27,350	27,400	3,749	3,749	30,350	30,400	4,331	4,331
21,400	21,450	2,856	2,856	24,400	24,450	3,306	3,306	27,400	27,450	3,756	3,756	30,400	30,450	4,344	4,344
21,450	21,500	2,864	2,864	24,450	24,500	3,314	3,314	27,450	27,500	3,764	3,764	30,450	30,500	4,356	4,356
21,500	21,550	2,871	2,871	24,500	24,550	3,321	3,321	27,500	27,550	3,771	3,771	30,500	30,550	4,369	4,369
21,550	21,600	2,879	2,879	24,550	24,600	3,329	3,329	27,550	27,600	3,779	3,779	30,550	30,600	4,381	4,381
21,600	21,650	2,886	2,886	24,600	24,650	3,336	3,336	27,600	27,650	3,786	3,786	30,600	30,650	4,394	4,394
21,650	21,700	2,894	2,894	24,650	24,700	3,344	3,344	27,650	27,700	3,794	3,794	30,650	30,700	4,406	4,406
21,700	21,750	2,901	2,901	24,700	24,750	3,351	3,351	27,700	27,750	3,801	3,801	30,700	30,750	4,419	4,419
21,750	21,800	2,909	2,909	24,750	24,800	3,359	3,359	27,750	27,800	3,809	3,809	30,750	30,800	4,431	4,431
21,800	21,850	2,916	2,916	24,800	24,850	3,366	3,366	27,800	27,850	3,816	3,816	30,800	30,850	4,444	4,444
21,850	21,900	2,924	2,924	24,850	24,900	3,374	3,374	27,850	27,900	3,824	3,824	30,850	30,900	4,456	4,456
21,900	21,950	2,931	2,931	24,900	24,950	3,381	3,381	27,900	27,950	3,831	3,831	30,900	30,950	4,469	4,469
21,950	22,000	2,939	2,939	24,950	25,000	3,389	3,389	27,950	28,000	3,839	3,839	30,950	31,000	4,481	4,481
22,000				25,000				28,000				31,000			
22,000	22,050	2,946	2,946	25,000	25,050	3,396	3,396	28,000	28,050	3,846	3,846	31,000	31,050	4,494	4,494
22,050	22,100	2,954	2,954	25,050	25,100	3,404	3,404	28,050	28,100	3,854	3,854	31,050	31,100	4,506	4,506
22,100	22,150	2,961	2,961	25,100	25,150	3,411	3,411	28,100	28,150	3,861	3,861	31,100	31,150	4,519	4,519
22,150	22,200	2,969	2,969	25,150	25,200	3,419	3,419	28,150	28,200	3,869	3,869	31,150	31,200	4,531	4,531
22,200	22,250	2,976	2,976	25,200	25,250	3,426	3,426	28,200	28,250	3,876	3,876	31,200	31,250	4,544	4,544
22,250	22,300	2,984	2,984	25,250	25,300	3,434	3,434	28,250	28,300	3,884	3,884	31,250	31,300	4,556	4,556
22,300	22,350	2,991	2,991	25,300	25,350	3,441	3,441	28,300	28,350	3,891	3,891	31,300	31,350	4,569	4,569
22,350	22,400	2,999	2,999	25,350	25,400	3,449	3,449	28,350	28,400	3,899	3,899	31,350	31,400	4,581	4,581
22,400	22,450	3,006	3,006	25,400	25,450	3,456	3,456	28,400	28,450	3,906	3,906	31,400	31,450	4,594	4,594
22,450	22,500	3,014	3,014	25,450	25,500	3,464	3,464	28,450	28,500	3,914	3,914	31,450	31,500	4,606	4,606
22,500	22,550	3,021	3,021	25,500	25,550	3,471	3,471	28,500	28,550	3,921	3,921	31,500	31,550	4,619	4,619
22,550	22,600	3,029	3,029	25,550	25,600	3,479	3,479	28,550	28,600	3,929	3,929	31,550	31,600	4,631	4,631
22,600	22,650	3,036	3,036	25,600	25,650	3,486	3,486	28,600	28,650	3,936	3,936	31,600	31,650	4,644	4,644
22,650	22,700	3,044	3,044	25,650	25,700	3,494	3,494	28,650	28,700	3,944	3,944	31,650	31,700	4,656	4,656
22,700	22,750	3,051	3,051	25,700	25,750	3,501	3,501	28,700	28,750	3,951	3,951	31,700	31,750	4,669	4,669
22,750	22,800	3,059	3,059	25,750	25,800	3,509	3,509	28,750	28,800	3,959	3,959	31,750	31,800	4,681	4,681
22,800	22,850	3,066	3,066	25,800	25,850	3,516	3,516	28,800	28,850	3,966	3,966	31,800	31,850	4,694	4,694
22,850	22,900	3,074	3,074	25,850	25,900	3,524	3,524	28,850	28,900	3,974	3,974	31,850	31,900	4,706	4,706
22,900	22,950	3,081	3,081	25,900	25,950	3,531	3,531	28,900	28,950	3,981	3,981	31,900	31,950	4,719	4,719
22,950	23,000	3,089	3,089	25,950	26,000	3,539	3,539	28,950	29,000	3,989	3,989	31,950	32,000	4,731	4,731
23,000				26,000				29,000				32,000			
23,000	23,050	3,096	3,096	26,000	26,050	3,546	3,546	29,000	29,050	3,996	3,996	32,000	32,050	4,744	4,744
23,050	23,100	3,104	3,104	26,050	26,100	3,554	3,554	29,050	29,100	4,006	4,006	32,050	32,100	4,756	4,756
23,100	23,150	3,111	3,111	26,100	26,150	3,561	3,561	29,100	29,150	4,019	4,019	32,100	32,150	4,769	4,769
23,150	23,200	3,119	3,119	26,150	26,200	3,569	3,569	29,150	29,200	4,031	4,031	32,150	32,200	4,781	4,781
23,200	23,250	3,126	3,126	26,200	26,250	3,576	3,576	29,200	29,250	4,044	4,044	32,200	32,250	4,794	4,794
23,250	23,300	3,134	3,134	26,250	26,300	3,584	3,584	29,250	29,300	4,056	4,056	32,250	32,300	4,806	4,806
23,300	23,350	3,141	3,141	26,300	26,350	3,591	3,591	29,300	29,350	4,069	4,069	32,300	32,350	4,819	4,819
23,350	23,400	3,149	3,149	26,350	26,400	3,599	3,599	29,350	29,400	4,081	4,081	32,350	32,400	4,831	4,831
23,400	23,450	3,156	3,156	26,400	26,450	3,606	3,606	29,400	29,450	4,094	4,094	32,400	32,450	4,844	4,844
23,450	23,500	3,164	3,164	26,450	26,500	3,614	3,614	29,450	29,500	4,106	4,106	32,450	32,500	4,856	4,856
23,500	23,550	3,171	3,171	26,500	26,550	3,621	3,621	29,500	29,550	4,119	4,119	32,500	32,550	4,869	4,869
23,550	23,600	3,179	3,179	26,550	26,600	3,629	3,629	29,550	29,600	4,131	4,131	32,550	32,600	4,881	4,881
23,600	23,650	3,186	3,186	26,600	26,650	3,636	3,636	29,600	29,650	4,144	4,144	32,600	32,650	4,894	4,894
23,650	23,700	3,194	3,194	26,650	26,700	3,644	3,644	29,650	29,700	4,156	4,156	32,650	32,700	4,906	4,906
23,700	23,750	3,201	3,201	26,700	26,750	3,651	3,651	29,700	29,750	4,169	4,169	32,700	32,750	4,919	4,919
23,750	23,800	3,209	3,209	26,750	26,800	3,659	3,659	29,750	29,800	4,181	4,181	32,750	32,800	4,931	4,931
23,800	23,850	3,216	3,216	26,800	26,850	3,666	3,666	29,800	29,850	4,194	4,194	32,800	32,850	4,944	4,944
23,850	23,900	3,224	3,224	26,850	26,900	3,674	3,674	29,850	29,900	4,206	4,206	32,850	32,900	4,956	4,956
23,900	23,950	3,231	3,231	26,900	26,950	3,681	3,681	29,900	29,950	4,219	4,219	32,900	32,950	4,969	4,969
23,950	24,000	3,239	3,239	26,950	27,000	3,689	3,689	29,950	30,000	4,231	4,231	32,950	33,000	4,981	4,981

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	4,994	4,994	36,000	36,050	5,744	5,744	39,000	39,050	6,494	6,494	42,000	42,050	7,244	7,244
33,050	33,100	5,006	5,006	36,050	36,100	5,756	5,756	39,050	39,100	6,506	6,506	42,050	42,100	7,256	7,256
33,100	33,150	5,019	5,019	36,100	36,150	5,769	5,769	39,100	39,150	6,519	6,519	42,100	42,150	7,269	7,269
33,150	33,200	5,031	5,031	36,150	36,200	5,781	5,781	39,150	39,200	6,531	6,531	42,150	42,200	7,281	7,281
33,200	33,250	5,044	5,044	36,200	36,250	5,794	5,794	39,200	39,250	6,544	6,544	42,200	42,250	7,294	7,294
33,250	33,300	5,056	5,056	36,250	36,300	5,806	5,806	39,250	39,300	6,556	6,556	42,250	42,300	7,306	7,306
33,300	33,350	5,069	5,069	36,300	36,350	5,819	5,819	39,300	39,350	6,569	6,569	42,300	42,350	7,319	7,319
33,350	33,400	5,081	5,081	36,350	36,400	5,831	5,831	39,350	39,400	6,581	6,581	42,350	42,400	7,331	7,331
33,400	33,450	5,094	5,094	36,400	36,450	5,844	5,844	39,400	39,450	6,594	6,594	42,400	42,450	7,344	7,344
33,450	33,500	5,106	5,106	36,450	36,500	5,856	5,856	39,450	39,500	6,606	6,606	42,450	42,500	7,356	7,356
33,500	33,550	5,119	5,119	36,500	36,550	5,869	5,869	39,500	39,550	6,619	6,619	42,500	42,550	7,369	7,369
33,550	33,600	5,131	5,131	36,550	36,600	5,881	5,881	39,550	39,600	6,631	6,631	42,550	42,600	7,381	7,381
33,600	33,650	5,144	5,144	36,600	36,650	5,894	5,894	39,600	39,650	6,644	6,644	42,600	42,650	7,394	7,394
33,650	33,700	5,156	5,156	36,650	36,700	5,906	5,906	39,650	39,700	6,656	6,656	42,650	42,700	7,406	7,406
33,700	33,750	5,169	5,169	36,700	36,750	5,919	5,919	39,700	39,750	6,669	6,669	42,700	42,750	7,419	7,419
33,750	33,800	5,181	5,181	36,750	36,800	5,931	5,931	39,750	39,800	6,681	6,681	42,750	42,800	7,431	7,431
33,800	33,850	5,194	5,194	36,800	36,850	5,944	5,944	39,800	39,850	6,694	6,694	42,800	42,850	7,444	7,444
33,850	33,900	5,206	5,206	36,850	36,900	5,956	5,956	39,850	39,900	6,706	6,706	42,850	42,900	7,456	7,456
33,900	33,950	5,219	5,219	36,900	36,950	5,969	5,969	39,900	39,950	6,719	6,719	42,900	42,950	7,469	7,469
33,950	34,000	5,231	5,231	36,950	37,000	5,981	5,981	39,950	40,000	6,731	6,731	42,950	43,000	7,481	7,481
34,000				37,000				40,000				43,000			
34,000	34,050	5,244	5,244	37,000	37,050	5,994	5,994	40,000	40,050	6,744	6,744	43,000	43,050	7,494	7,494
34,050	34,100	5,256	5,256	37,050	37,100	6,006	6,006	40,050	40,100	6,756	6,756	43,050	43,100	7,506	7,506
34,100	34,150	5,269	5,269	37,100	37,150	6,019	6,019	40,100	40,150	6,769	6,769	43,100	43,150	7,519	7,519
34,150	34,200	5,281	5,281	37,150	37,200	6,031	6,031	40,150	40,200	6,781	6,781	43,150	43,200	7,531	7,531
34,200	34,250	5,294	5,294	37,200	37,250	6,044	6,044	40,200	40,250	6,794	6,794	43,200	43,250	7,544	7,544
34,250	34,300	5,306	5,306	37,250	37,300	6,056	6,056	40,250	40,300	6,806	6,806	43,250	43,300	7,556	7,556
34,300	34,350	5,319	5,319	37,300	37,350	6,069	6,069	40,300	40,350	6,819	6,819	43,300	43,350	7,569	7,569
34,350	34,400	5,331	5,331	37,350	37,400	6,081	6,081	40,350	40,400	6,831	6,831	43,350	43,400	7,581	7,581
34,400	34,450	5,344	5,344	37,400	37,450	6,094	6,094	40,400	40,450	6,844	6,844	43,400	43,450	7,594	7,594
34,450	34,500	5,356	5,356	37,450	37,500	6,106	6,106	40,450	40,500	6,856	6,856	43,450	43,500	7,606	7,606
34,500	34,550	5,369	5,369	37,500	37,550	6,119	6,119	40,500	40,550	6,869	6,869	43,500	43,550	7,619	7,619
34,550	34,600	5,381	5,381	37,550	37,600	6,131	6,131	40,550	40,600	6,881	6,881	43,550	43,600	7,631	7,631
34,600	34,650	5,394	5,394	37,600	37,650	6,144	6,144	40,600	40,650	6,894	6,894	43,600	43,650	7,644	7,644
34,650	34,700	5,406	5,406	37,650	37,700	6,156	6,156	40,650	40,700	6,906	6,906	43,650	43,700	7,656	7,656
34,700	34,750	5,419	5,419	37,700	37,750	6,169	6,169	40,700	40,750	6,919	6,919	43,700	43,750	7,669	7,669
34,750	34,800	5,431	5,431	37,750	37,800	6,181	6,181	40,750	40,800	6,931	6,931	43,750	43,800	7,681	7,681
34,800	34,850	5,444	5,444	37,800	37,850	6,194	6,194	40,800	40,850	6,944	6,944	43,800	43,850	7,694	7,694
34,850	34,900	5,456	5,456	37,850	37,900	6,206	6,206	40,850	40,900	6,956	6,956	43,850	43,900	7,706	7,706
34,900	34,950	5,469	5,469	37,900	37,950	6,219	6,219	40,900	40,950	6,969	6,969	43,900	43,950	7,719	7,719
34,950	35,000	5,481	5,481	37,950	38,000	6,231	6,231	40,950	41,000	6,981	6,981	43,950	44,000	7,731	7,731
35,000				38,000				41,000				44,000			
35,000	35,050	5,494	5,494	38,000	38,050	6,244	6,244	41,000	41,050	6,994	6,994	44,000	44,050	7,744	7,744
35,050	35,100	5,506	5,506	38,050	38,100	6,256	6,256	41,050	41,100	7,006	7,006	44,050	44,100	7,756	7,756
35,100	35,150	5,519	5,519	38,100	38,150	6,269	6,269	41,100	41,150	7,019	7,019	44,100	44,150	7,769	7,769
35,150	35,200	5,531	5,531	38,150	38,200	6,281	6,281	41,150	41,200	7,031	7,031	44,150	44,200	7,781	7,781
35,200	35,250	5,544	5,544	38,200	38,250	6,294	6,294	41,200	41,250	7,044	7,044	44,200	44,250	7,794	7,794
35,250	35,300	5,556	5,556	38,250	38,300	6,306	6,306	41,250	41,300	7,056	7,056	44,250	44,300	7,806	7,806
35,300	35,350	5,569	5,569	38,300	38,350	6,319	6,319	41,300	41,350	7,069	7,069	44,300	44,350	7,819	7,819
35,350	35,400	5,581	5,581	38,350	38,400	6,331	6,331	41,350	41,400	7,081	7,081	44,350	44,400	7,831	7,831
35,400	35,450	5,594	5,594	38,400	38,450	6,344	6,344	41,400	41,450	7,094	7,094	44,400	44,450	7,844	7,844
35,450	35,500	5,606	5,606	38,450	38,500	6,356	6,356	41,450	41,500	7,106	7,106	44,450	44,500	7,856	7,856
35,500	35,550	5,619	5,619	38,500	38,550	6,369	6,369	41,500	41,550	7,119	7,119	44,500	44,550	7,869	7,869
35,550	35,600	5,631	5,631	38,550	38,600	6,381	6,381	41,550	41,600	7,131	7,131	44,550	44,600	7,881	7,881
35,600	35,650	5,644	5,644	38,600	38,650	6,394	6,394	41,600	41,650	7,144	7,144	44,600	44,650	7,894	7,894
35,650	35,700	5,656	5,656	38,650	38,700	6,406	6,406	41,650	41,700	7,156	7,156	44,650	44,700	7,906	7,906
35,700	35,750	5,669	5,669	38,700	38,750	6,419	6,419	41,700	41,750	7,169	7,169	44,700	44,750	7,919	7,919
35,750	35,800	5,681	5,681	38,750	38,800	6,431	6,431	41,750	41,800	7,181	7,181	44,750	44,800	7,931	7,931
35,800	35,850	5,694	5,694	38,800	38,850	6,444	6,444	41,800	41,850	7,194	7,194	44,800	44,850	7,944	7,944
35,850	35,900	5,706	5,706	38,850	38,900	6,456	6,456	41,850	41,900	7,206	7,206	44,850	44,900	7,956	7,956
35,900	35,950	5,719	5,719	38,900	38,950	6,469	6,469	41,900	41,950	7,219	7,219	44,900	44,950	7,969	7,969
35,950	36,000	5,731	5,731	38,950	39,000	6,481	6,481	41,950	42,000	7,231	7,231	44,950	45,000	7,981	7,981

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
45,000				48,000				51,000				54,000			
45,000	45,050	7,994	7,994	48,000	48,050	8,744	8,744	51,000	51,050	9,494	9,494	54,000	54,050	10,244	10,244
45,050	45,100	8,006	8,006	48,050	48,100	8,756	8,756	51,050	51,100	9,506	9,506	54,050	54,100	10,256	10,256
45,100	45,150	8,019	8,019	48,100	48,150	8,769	8,769	51,100	51,150	9,519	9,519	54,100	54,150	10,269	10,269
45,150	45,200	8,031	8,031	48,150	48,200	8,781	8,781	51,150	51,200	9,531	9,531	54,150	54,200	10,281	10,281
45,200	45,250	8,044	8,044	48,200	48,250	8,794	8,794	51,200	51,250	9,544	9,544	54,200	54,250	10,294	10,294
45,250	45,300	8,056	8,056	48,250	48,300	8,806	8,806	51,250	51,300	9,556	9,556	54,250	54,300	10,306	10,306
45,300	45,350	8,069	8,069	48,300	48,350	8,819	8,819	51,300	51,350	9,569	9,569	54,300	54,350	10,319	10,319
45,350	45,400	8,081	8,081	48,350	48,400	8,831	8,831	51,350	51,400	9,581	9,581	54,350	54,400	10,331	10,331
45,400	45,450	8,094	8,094	48,400	48,450	8,844	8,844	51,400	51,450	9,594	9,594	54,400	54,450	10,344	10,344
45,450	45,500	8,106	8,106	48,450	48,500	8,856	8,856	51,450	51,500	9,606	9,606	54,450	54,500	10,356	10,356
45,500	45,550	8,119	8,119	48,500	48,550	8,869	8,869	51,500	51,550	9,619	9,619	54,500	54,550	10,369	10,369
45,550	45,600	8,131	8,131	48,550	48,600	8,881	8,881	51,550	51,600	9,631	9,631	54,550	54,600	10,381	10,381
45,600	45,650	8,144	8,144	48,600	48,650	8,894	8,894	51,600	51,650	9,644	9,644	54,600	54,650	10,394	10,394
45,650	45,700	8,156	8,156	48,650	48,700	8,906	8,906	51,650	51,700	9,656	9,656	54,650	54,700	10,406	10,406
45,700	45,750	8,169	8,169	48,700	48,750	8,919	8,919	51,700	51,750	9,669	9,669	54,700	54,750	10,419	10,419
45,750	45,800	8,181	8,181	48,750	48,800	8,931	8,931	51,750	51,800	9,681	9,681	54,750	54,800	10,431	10,431
45,800	45,850	8,194	8,194	48,800	48,850	8,944	8,944	51,800	51,850	9,694	9,694	54,800	54,850	10,444	10,444
45,850	45,900	8,206	8,206	48,850	48,900	8,956	8,956	51,850	51,900	9,706	9,706	54,850	54,900	10,456	10,456
45,900	45,950	8,219	8,219	48,900	48,950	8,969	8,969	51,900	51,950	9,719	9,719	54,900	54,950	10,469	10,469
45,950	46,000	8,231	8,231	48,950	49,000	8,981	8,981	51,950	52,000	9,731	9,731	54,950	55,000	10,481	10,481
46,000				49,000				52,000				55,000			
46,000	46,050	8,244	8,244	49,000	49,050	8,994	8,994	52,000	52,050	9,744	9,744	55,000	55,050	10,494	10,494
46,050	46,100	8,256	8,256	49,050	49,100	9,006	9,006	52,050	52,100	9,756	9,756	55,050	55,100	10,506	10,506
46,100	46,150	8,269	8,269	49,100	49,150	9,019	9,019	52,100	52,150	9,769	9,769	55,100	55,150	10,519	10,519
46,150	46,200	8,281	8,281	49,150	49,200	9,031	9,031	52,150	52,200	9,781	9,781	55,150	55,200	10,531	10,531
46,200	46,250	8,294	8,294	49,200	49,250	9,044	9,044	52,200	52,250	9,794	9,794	55,200	55,250	10,544	10,544
46,250	46,300	8,306	8,306	49,250	49,300	9,056	9,056	52,250	52,300	9,806	9,806	55,250	55,300	10,556	10,556
46,300	46,350	8,319	8,319	49,300	49,350	9,069	9,069	52,300	52,350	9,819	9,819	55,300	55,350	10,569	10,569
46,350	46,400	8,331	8,331	49,350	49,400	9,081	9,081	52,350	52,400	9,831	9,831	55,350	55,400	10,581	10,581
46,400	46,450	8,344	8,344	49,400	49,450	9,094	9,094	52,400	52,450	9,844	9,844	55,400	55,450	10,594	10,594
46,450	46,500	8,356	8,356	49,450	49,500	9,106	9,106	52,450	52,500	9,856	9,856	55,450	55,500	10,606	10,606
46,500	46,550	8,369	8,369	49,500	49,550	9,119	9,119	52,500	52,550	9,869	9,869	55,500	55,550	10,619	10,619
46,550	46,600	8,381	8,381	49,550	49,600	9,131	9,131	52,550	52,600	9,881	9,881	55,550	55,600	10,631	10,631
46,600	46,650	8,394	8,394	49,600	49,650	9,144	9,144	52,600	52,650	9,894	9,894	55,600	55,650	10,644	10,644
46,650	46,700	8,406	8,406	49,650	49,700	9,156	9,156	52,650	52,700	9,906	9,906	55,650	55,700	10,656	10,656
46,700	46,750	8,419	8,419	49,700	49,750	9,169	9,169	52,700	52,750	9,919	9,919	55,700	55,750	10,669	10,669
46,750	46,800	8,431	8,431	49,750	49,800	9,181	9,181	52,750	52,800	9,931	9,931	55,750	55,800	10,681	10,681
46,800	46,850	8,444	8,444	49,800	49,850	9,194	9,194	52,800	52,850	9,944	9,944	55,800	55,850	10,694	10,694
46,850	46,900	8,456	8,456	49,850	49,900	9,206	9,206	52,850	52,900	9,956	9,956	55,850	55,900	10,706	10,706
46,900	46,950	8,469	8,469	49,900	49,950	9,219	9,219	52,900	52,950	9,969	9,969	55,900	55,950	10,719	10,719
46,950	47,000	8,481	8,481	49,950	50,000	9,231	9,231	52,950	53,000	9,981	9,981	55,950	56,000	10,731	10,731
47,000				50,000				53,000				56,000			
47,000	47,050	8,494	8,494	50,000	50,050	9,244	9,244	53,000	53,050	9,994	9,994	56,000	56,050	10,744	10,744
47,050	47,100	8,506	8,506	50,050	50,100	9,256	9,256	53,050	53,100	10,006	10,006	56,050	56,100	10,756	10,756
47,100	47,150	8,519	8,519	50,100	50,150	9,269	9,269	53,100	53,150	10,019	10,019	56,100	56,150	10,769	10,769
47,150	47,200	8,531	8,531	50,150	50,200	9,281	9,281	53,150	53,200	10,031	10,031	56,150	56,200	10,781	10,781
47,200	47,250	8,544	8,544	50,200	50,250	9,294	9,294	53,200	53,250	10,044	10,044	56,200	56,250	10,794	10,794
47,250	47,300	8,556	8,556	50,250	50,300	9,306	9,306	53,250	53,300	10,056	10,056	56,250	56,300	10,806	10,806
47,300	47,350	8,569	8,569	50,300	50,350	9,319	9,319	53,300	53,350	10,069	10,069	56,300	56,350	10,819	10,819
47,350	47,400	8,581	8,581	50,350	50,400	9,331	9,331	53,350	53,400	10,081	10,081	56,350	56,400	10,831	10,831
47,400	47,450	8,594	8,594	50,400	50,450	9,344	9,344	53,400	53,450	10,094	10,094	56,400	56,450	10,844	10,844
47,450	47,500	8,606	8,606	50,450	50,500	9,356	9,356	53,450	53,500	10,106	10,106	56,450	56,500	10,856	10,856
47,500	47,550	8,619	8,619	50,500	50,550	9,369	9,369	53,500	53,550	10,119	10,119	56,500	56,550	10,869	10,869
47,550	47,600	8,631	8,631	50,550	50,600	9,381	9,381	53,550	53,600	10,131	10,131	56,550	56,600	10,881	10,881
47,600	47,650	8,644	8,644	50,600	50,650	9,394	9,394	53,600	53,650	10,144	10,144	56,600	56,650	10,894	10,894
47,650	47,700	8,656	8,656	50,650	50,700	9,406	9,406	53,650	53,700	10,156	10,156	56,650	56,700	10,906	10,906
47,700	47,750	8,669	8,669	50,700	50,750	9,419	9,419	53,700	53,750	10,169	10,169	56,700	56,750	10,919	10,919
47,750	47,800	8,681	8,681	50,750	50,800	9,431	9,431	53,750	53,800	10,181	10,181	56,750	56,800	10,931	10,931
47,800	47,850	8,694	8,694	50,800	50,850	9,444	9,444	53,800	53,850	10,194	10,194	56,800	56,850	10,944	10,944
47,850	47,900	8,706	8,706	50,850	50,900	9,456	9,456	53,850	53,900	10,206	10,206	56,850	56,900	10,956	10,956
47,900	47,950	8,719	8,719	50,900	50,950	9,469	9,469	53,900	53,950	10,219	10,219	56,900	56,950	10,969	10,969
47,950	48,000	8,731	8,731	50,950	51,000	9,481	9,481	53,950	54,000	10,231	10,231	56,950	57,000	10,981	10,981

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
57,000				60,000				63,000				66,000			
57,000	57,050	10,994	10,994	60,000	60,050	11,744	11,786	63,000	63,050	12,494	12,626	66,000	66,050	13,244	13,466
57,050	57,100	11,006	11,006	60,050	60,100	11,756	11,800	63,050	63,100	12,506	12,640	66,050	66,100	13,256	13,480
57,100	57,150	11,019	11,019	60,100	60,150	11,769	11,814	63,100	63,150	12,519	12,654	66,100	66,150	13,269	13,494
57,150	57,200	11,031	11,031	60,150	60,200	11,781	11,828	63,150	63,200	12,531	12,668	66,150	66,200	13,281	13,508
57,200	57,250	11,044	11,044	60,200	60,250	11,794	11,842	63,200	63,250	12,544	12,682	66,200	66,250	13,294	13,522
57,250	57,300	11,056	11,056	60,250	60,300	11,806	11,856	63,250	63,300	12,556	12,696	66,250	66,300	13,306	13,536
57,300	57,350	11,069	11,069	60,300	60,350	11,819	11,870	63,300	63,350	12,569	12,710	66,300	66,350	13,319	13,550
57,350	57,400	11,081	11,081	60,350	60,400	11,831	11,884	63,350	63,400	12,581	12,724	66,350	66,400	13,331	13,564
57,400	57,450	11,094	11,094	60,400	60,450	11,844	11,898	63,400	63,450	12,594	12,738	66,400	66,450	13,344	13,578
57,450	57,500	11,106	11,106	60,450	60,500	11,856	11,912	63,450	63,500	12,606	12,752	66,450	66,500	13,356	13,592
57,500	57,550	11,119	11,119	60,500	60,550	11,869	11,926	63,500	63,550	12,619	12,766	66,500	66,550	13,369	13,606
57,550	57,600	11,131	11,131	60,550	60,600	11,881	11,940	63,550	63,600	12,631	12,780	66,550	66,600	13,381	13,620
57,600	57,650	11,144	11,144	60,600	60,650	11,894	11,954	63,600	63,650	12,644	12,794	66,600	66,650	13,394	13,634
57,650	57,700	11,156	11,156	60,650	60,700	11,906	11,968	63,650	63,700	12,656	12,808	66,650	66,700	13,406	13,648
57,700	57,750	11,169	11,169	60,700	60,750	11,919	11,982	63,700	63,750	12,669	12,822	66,700	66,750	13,419	13,662
57,750	57,800	11,181	11,181	60,750	60,800	11,931	11,996	63,750	63,800	12,681	12,836	66,750	66,800	13,431	13,676
57,800	57,850	11,194	11,194	60,800	60,850	11,944	12,010	63,800	63,850	12,694	12,850	66,800	66,850	13,444	13,690
57,850	57,900	11,206	11,206	60,850	60,900	11,956	12,024	63,850	63,900	12,706	12,864	66,850	66,900	13,456	13,704
57,900	57,950	11,219	11,219	60,900	60,950	11,969	12,038	63,900	63,950	12,719	12,878	66,900	66,950	13,469	13,718
57,950	58,000	11,231	11,231	60,950	61,000	11,981	12,052	63,950	64,000	12,731	12,892	66,950	67,000	13,481	13,732
58,000				61,000				64,000				67,000			
58,000	58,050	11,244	11,244	61,000	61,050	11,994	12,066	64,000	64,050	12,744	12,906	67,000	67,050	13,494	13,746
58,050	58,100	11,256	11,256	61,050	61,100	12,006	12,080	64,050	64,100	12,756	12,920	67,050	67,100	13,506	13,760
58,100	58,150	11,269	11,269	61,100	61,150	12,019	12,094	64,100	64,150	12,769	12,934	67,100	67,150	13,519	13,774
58,150	58,200	11,281	11,281	61,150	61,200	12,031	12,108	64,150	64,200	12,781	12,948	67,150	67,200	13,531	13,788
58,200	58,250	11,294	11,294	61,200	61,250	12,044	12,122	64,200	64,250	12,794	12,962	67,200	67,250	13,544	13,802
58,250	58,300	11,306	11,306	61,250	61,300	12,056	12,136	64,250	64,300	12,806	12,976	67,250	67,300	13,556	13,816
58,300	58,350	11,319	11,319	61,300	61,350	12,069	12,150	64,300	64,350	12,819	12,990	67,300	67,350	13,569	13,830
58,350	58,400	11,331	11,331	61,350	61,400	12,081	12,164	64,350	64,400	12,831	13,004	67,350	67,400	13,581	13,844
58,400	58,450	11,344	11,344	61,400	61,450	12,094	12,178	64,400	64,450	12,844	13,018	67,400	67,450	13,594	13,858
58,450	58,500	11,356	11,356	61,450	61,500	12,106	12,192	64,450	64,500	12,856	13,032	67,450	67,500	13,606	13,872
58,500	58,550	11,369	11,369	61,500	61,550	12,119	12,206	64,500	64,550	12,869	13,046	67,500	67,550	13,619	13,886
58,550	58,600	11,381	11,381	61,550	61,600	12,131	12,220	64,550	64,600	12,881	13,060	67,550	67,600	13,631	13,900
58,600	58,650	11,394	11,394	61,600	61,650	12,144	12,234	64,600	64,650	12,894	13,074	67,600	67,650	13,644	13,914
58,650	58,700	11,406	11,406	61,650	61,700	12,156	12,248	64,650	64,700	12,906	13,088	67,650	67,700	13,656	13,928
58,700	58,750	11,419	11,422	61,700	61,750	12,169	12,262	64,700	64,750	12,919	13,102	67,700	67,750	13,669	13,942
58,750	58,800	11,431	11,436	61,750	61,800	12,181	12,276	64,750	64,800	12,931	13,116	67,750	67,800	13,681	13,956
58,800	58,850	11,444	11,450	61,800	61,850	12,194	12,290	64,800	64,850	12,944	13,130	67,800	67,850	13,694	13,970
58,850	58,900	11,456	11,464	61,850	61,900	12,206	12,304	64,850	64,900	12,956	13,144	67,850	67,900	13,706	13,984
58,900	58,950	11,469	11,478	61,900	61,950	12,219	12,318	64,900	64,950	12,969	13,158	67,900	67,950	13,719	13,998
58,950	59,000	11,481	11,492	61,950	62,000	12,231	12,332	64,950	65,000	12,981	13,172	67,950	68,000	13,731	14,012
59,000				62,000				65,000				68,000			
59,000	59,050	11,494	11,506	62,000	62,050	12,244	12,346	65,000	65,050	12,994	13,186	68,000	68,050	13,744	14,026
59,050	59,100	11,506	11,520	62,050	62,100	12,256	12,360	65,050	65,100	13,006	13,200	68,050	68,100	13,756	14,040
59,100	59,150	11,519	11,534	62,100	62,150	12,269	12,374	65,100	65,150	13,019	13,214	68,100	68,150	13,769	14,054
59,150	59,200	11,531	11,548	62,150	62,200	12,281	12,388	65,150	65,200	13,031	13,228	68,150	68,200	13,781	14,068
59,200	59,250	11,544	11,562	62,200	62,250	12,294	12,402	65,200	65,250	13,044	13,242	68,200	68,250	13,794	14,082
59,250	59,300	11,556	11,576	62,250	62,300	12,306	12,416	65,250	65,300	13,056	13,256	68,250	68,300	13,806	14,096
59,300	59,350	11,569	11,590	62,300	62,350	12,319	12,430	65,300	65,350	13,069	13,270	68,300	68,350	13,819	14,110
59,350	59,400	11,581	11,604	62,350	62,400	12,331	12,444	65,350	65,400	13,081	13,284	68,350	68,400	13,831	14,124
59,400	59,450	11,594	11,618	62,400	62,450	12,344	12,458	65,400	65,450	13,094	13,298	68,400	68,450	13,844	14,138
59,450	59,500	11,606	11,632	62,450	62,500	12,356	12,472	65,450	65,500	13,106	13,312	68,450	68,500	13,856	14,152
59,500	59,550	11,619	11,646	62,500	62,550	12,369	12,486	65,500	65,550	13,119	13,326	68,500	68,550	13,869	14,166
59,550	59,600	11,631	11,660	62,550	62,600	12,381	12,500	65,550	65,600	13,131	13,340	68,550	68,600	13,881	14,180
59,600	59,650	11,644	11,674	62,600	62,650	12,394	12,514	65,600	65,650	13,144	13,354	68,600	68,650	13,894	14,194
59,650	59,700	11,656	11,688	62,650	62,700	12,406	12,528	65,650	65,700	13,156	13,368	68,650	68,700	13,906	14,208
59,700	59,750	11,669	11,702	62,700	62,750	12,419	12,542	65,700	65,750	13,169	13,382	68,700	68,750	13,919	14,222
59,750	59,800	11,681	11,716	62,750	62,800	12,431	12,556	65,750	65,800	13,181	13,396	68,750	68,800	13,931	14,236
59,800	59,850	11,694	11,730	62,800	62,850	12,444	12,570	65,800	65,850	13,194	13,410	68,800	68,850	13,944	14,250
59,850	59,900	11,706	11,744	62,850	62,900	12,456	12,584	65,850	65,900	13,206	13,424	68,850	68,900	13,956	14,264
59,900	59,950	11,719	11,758	62,900	62,950	12,469	12,598	65,900	65,950	13,219	13,438	68,900	68,950	13,969	14,278
59,950	60,000	11,731	11,772	62,950	63,000	12,481	12,612	65,950	66,000	13,231	13,452	68,950	69,000	13,981	14,292

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
69,000				72,000				75,000				78,000			
69,000	69,050	13,994	14,306	72,000	72,050	14,794	15,146	75,000	75,050	15,634	15,986	78,000	78,050	16,474	16,826
69,050	69,100	14,006	14,320	72,050	72,100	14,808	15,160	75,050	75,100	15,648	16,000	78,050	78,100	16,488	16,840
69,100	69,150	14,019	14,334	72,100	72,150	14,822	15,174	75,100	75,150	15,662	16,014	78,100	78,150	16,502	16,854
69,150	69,200	14,031	14,348	72,150	72,200	14,836	15,188	75,150	75,200	15,676	16,028	78,150	78,200	16,516	16,868
69,200	69,250	14,044	14,362	72,200	72,250	14,850	15,202	75,200	75,250	15,690	16,042	78,200	78,250	16,530	16,882
69,250	69,300	14,056	14,376	72,250	72,300	14,864	15,216	75,250	75,300	15,704	16,056	78,250	78,300	16,544	16,896
69,300	69,350	14,069	14,390	72,300	72,350	14,878	15,230	75,300	75,350	15,718	16,070	78,300	78,350	16,558	16,910
69,350	69,400	14,081	14,404	72,350	72,400	14,892	15,244	75,350	75,400	15,732	16,084	78,350	78,400	16,572	16,924
69,400	69,450	14,094	14,418	72,400	72,450	14,906	15,258	75,400	75,450	15,746	16,098	78,400	78,450	16,586	16,938
69,450	69,500	14,106	14,432	72,450	72,500	14,920	15,272	75,450	75,500	15,760	16,112	78,450	78,500	16,600	16,952
69,500	69,550	14,119	14,446	72,500	72,550	14,934	15,286	75,500	75,550	15,774	16,126	78,500	78,550	16,614	16,966
69,550	69,600	14,131	14,460	72,550	72,600	14,948	15,300	75,550	75,600	15,788	16,140	78,550	78,600	16,628	16,980
69,600	69,650	14,144	14,474	72,600	72,650	14,962	15,314	75,600	75,650	15,802	16,154	78,600	78,650	16,642	16,994
69,650	69,700	14,156	14,488	72,650	72,700	14,976	15,328	75,650	75,700	15,816	16,168	78,650	78,700	16,656	17,008
69,700	69,750	14,169	14,502	72,700	72,750	14,990	15,342	75,700	75,750	15,830	16,182	78,700	78,750	16,670	17,022
69,750	69,800	14,181	14,516	72,750	72,800	15,004	15,356	75,750	75,800	15,844	16,196	78,750	78,800	16,684	17,036
69,800	69,850	14,194	14,530	72,800	72,850	15,018	15,370	75,800	75,850	15,858	16,210	78,800	78,850	16,698	17,050
69,850	69,900	14,206	14,544	72,850	72,900	15,032	15,384	75,850	75,900	15,872	16,224	78,850	78,900	16,712	17,064
69,900	69,950	14,219	14,558	72,900	72,950	15,046	15,398	75,900	75,950	15,886	16,238	78,900	78,950	16,726	17,078
69,950	70,000	14,231	14,572	72,950	73,000	15,060	15,412	75,950	76,000	15,900	16,252	78,950	79,000	16,740	17,092
70,000				73,000				76,000				79,000			
70,000	70,050	14,244	14,586	73,000	73,050	15,074	15,426	76,000	76,050	15,914	16,266	79,000	79,050	16,754	17,106
70,050	70,100	14,256	14,600	73,050	73,100	15,088	15,440	76,050	76,100	15,928	16,280	79,050	79,100	16,768	17,120
70,100	70,150	14,269	14,614	73,100	73,150	15,102	15,454	76,100	76,150	15,942	16,294	79,100	79,150	16,782	17,134
70,150	70,200	14,281	14,628	73,150	73,200	15,116	15,468	76,150	76,200	15,956	16,308	79,150	79,200	16,796	17,148
70,200	70,250	14,294	14,642	73,200	73,250	15,130	15,482	76,200	76,250	15,970	16,322	79,200	79,250	16,810	17,162
70,250	70,300	14,306	14,656	73,250	73,300	15,144	15,496	76,250	76,300	15,984	16,336	79,250	79,300	16,824	17,176
70,300	70,350	14,319	14,670	73,300	73,350	15,158	15,510	76,300	76,350	15,998	16,350	79,300	79,350	16,838	17,190
70,350	70,400	14,332	14,684	73,350	73,400	15,172	15,524	76,350	76,400	16,012	16,364	79,350	79,400	16,852	17,204
70,400	70,450	14,346	14,698	73,400	73,450	15,186	15,538	76,400	76,450	16,026	16,378	79,400	79,450	16,866	17,218
70,450	70,500	14,360	14,712	73,450	73,500	15,200	15,552	76,450	76,500	16,040	16,392	79,450	79,500	16,880	17,232
70,500	70,550	14,374	14,726	73,500	73,550	15,214	15,566	76,500	76,550	16,054	16,406	79,500	79,550	16,894	17,246
70,550	70,600	14,388	14,740	73,550	73,600	15,228	15,580	76,550	76,600	16,068	16,420	79,550	79,600	16,908	17,260
70,600	70,650	14,402	14,754	73,600	73,650	15,242	15,594	76,600	76,650	16,082	16,434	79,600	79,650	16,922	17,274
70,650	70,700	14,416	14,768	73,650	73,700	15,256	15,608	76,650	76,700	16,096	16,448	79,650	79,700	16,936	17,288
70,700	70,750	14,430	14,782	73,700	73,750	15,270	15,622	76,700	76,750	16,110	16,462	79,700	79,750	16,950	17,302
70,750	70,800	14,444	14,796	73,750	73,800	15,284	15,636	76,750	76,800	16,124	16,476	79,750	79,800	16,964	17,316
70,800	70,850	14,458	14,810	73,800	73,850	15,298	15,650	76,800	76,850	16,138	16,490	79,800	79,850	16,978	17,330
70,850	70,900	14,472	14,824	73,850	73,900	15,312	15,664	76,850	76,900	16,152	16,504	79,850	79,900	16,992	17,344
70,900	70,950	14,486	14,838	73,900	73,950	15,326	15,678	76,900	76,950	16,166	16,518	79,900	79,950	17,006	17,358
70,950	71,000	14,500	14,852	73,950	74,000	15,340	15,692	76,950	77,000	16,180	16,532	79,950	80,000	17,020	17,372
71,000				74,000				77,000				80,000			
71,000	71,050	14,514	14,866	74,000	74,050	15,354	15,706	77,000	77,050	16,194	16,546	80,000	80,050	17,034	17,386
71,050	71,100	14,528	14,880	74,050	74,100	15,368	15,720	77,050	77,100	16,208	16,560	80,050	80,100	17,048	17,400
71,100	71,150	14,542	14,894	74,100	74,150	15,382	15,734	77,100	77,150	16,222	16,574	80,100	80,150	17,062	17,414
71,150	71,200	14,556	14,908	74,150	74,200	15,396	15,748	77,150	77,200	16,236	16,588	80,150	80,200	17,076	17,428
71,200	71,250	14,570	14,922	74,200	74,250	15,410	15,762	77,200	77,250	16,250	16,602	80,200	80,250	17,090	17,442
71,250	71,300	14,584	14,936	74,250	74,300	15,424	15,776	77,250	77,300	16,264	16,616	80,250	80,300	17,104	17,456
71,300	71,350	14,598	14,950	74,300	74,350	15,438	15,790	77,300	77,350	16,278	16,630	80,300	80,350	17,118	17,470
71,350	71,400	14,612	14,964	74,350	74,400	15,452	15,804	77,350	77,400	16,292	16,644	80,350	80,400	17,132	17,484
71,400	71,450	14,626	14,978	74,400	74,450	15,466	15,818	77,400	77,450	16,306	16,658	80,400	80,450	17,146	17,498
71,450	71,500	14,640	14,992	74,450	74,500	15,480	15,832	77,450	77,500	16,320	16,672	80,450	80,500	17,160	17,512
71,500	71,550	14,654	15,006	74,500	74,550	15,494	15,846	77,500	77,550	16,334	16,686	80,500	80,550	17,174	17,526
71,550	71,600	14,668	15,020	74,550	74,600	15,508	15,860	77,550	77,600	16,348	16,700	80,550	80,600	17,188	17,540
71,600	71,650	14,682	15,034	74,600	74,650	15,522	15,874	77,600	77,650	16,362	16,714	80,600	80,650	17,202	17,554
71,650	71,700	14,696	15,048	74,650	74,700	15,536	15,888	77,650	77,700	16,376	16,728	80,650	80,700	17,216	17,568
71,700	71,750	14,710	15,062	74,700	74,750	15,550	15,902	77,700	77,750	16,390	16,742	80,700	80,750	17,230	17,582
71,750	71,800	14,724	15,076	74,750	74,800	15,564	15,916	77,750	77,800	16,404	16,756	80,750	80,800	17,244	17,596
71,800	71,850	14,738	15,090	74,800	74,850	15,578	15,930	77,800	77,850	16,418	16,770	80,800	80,850	17,258	17,610
71,850	71,900	14,752	15,104	74,850	74,900	15,592	15,944	77,850	77,900	16,432	16,784	80,850	80,900	17,272	17,624
71,900	71,950	14,766	15,118	74,900	74,950	15,606	15,958	77,900	77,950	16,446	16,798	80,900	80,950	17,286	17,638
71,950	72,000	14,780	15,132	74,950	75,000	15,620	15,972	77,950	78,000	16,460	16,812	80,950	81,000	17,300	17,652

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		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	At least	But less than	Single	Married filing separately
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
81,000				84,000				87,000				90,000			
81,000	81,050	17,314	17,666	84,000	84,050	18,154	18,506	87,000	87,050	18,994	19,346	90,000	90,050	19,834	20,221
81,050	81,100	17,328	17,680	84,050	84,100	18,168	18,520	87,050	87,100	19,008	19,360	90,050	90,100	19,848	20,237
81,100	81,150	17,342	17,694	84,100	84,150	18,182	18,534	87,100	87,150	19,022	19,374	90,100	90,150	19,862	20,254
81,150	81,200	17,356	17,708	84,150	84,200	18,196	18,548	87,150	87,200	19,036	19,388	90,150	90,200	19,876	20,270
81,200	81,250	17,370	17,722	84,200	84,250	18,210	18,562	87,200	87,250	19,050	19,402	90,200	90,250	19,890	20,287
81,250	81,300	17,384	17,736	84,250	84,300	18,224	18,576	87,250	87,300	19,064	19,416	90,250	90,300	19,904	20,303
81,300	81,350	17,398	17,750	84,300	84,350	18,238	18,590	87,300	87,350	19,078	19,430	90,300	90,350	19,918	20,320
81,350	81,400	17,412	17,764	84,350	84,400	18,252	18,604	87,350	87,400	19,092	19,444	90,350	90,400	19,932	20,336
81,400	81,450	17,426	17,778	84,400	84,450	18,266	18,618	87,400	87,450	19,106	19,458	90,400	90,450	19,946	20,353
81,450	81,500	17,440	17,792	84,450	84,500	18,280	18,632	87,450	87,500	19,120	19,472	90,450	90,500	19,960	20,369
81,500	81,550	17,454	17,806	84,500	84,550	18,294	18,646	87,500	87,550	19,134	19,486	90,500	90,550	19,974	20,386
81,550	81,600	17,468	17,820	84,550	84,600	18,308	18,660	87,550	87,600	19,148	19,500	90,550	90,600	19,988	20,402
81,600	81,650	17,482	17,834	84,600	84,650	18,322	18,674	87,600	87,650	19,162	19,514	90,600	90,650	20,002	20,419
81,650	81,700	17,496	17,848	84,650	84,700	18,336	18,688	87,650	87,700	19,176	19,528	90,650	90,700	20,016	20,435
81,700	81,750	17,510	17,862	84,700	84,750	18,350	18,702	87,700	87,750	19,190	19,542	90,700	90,750	20,030	20,452
81,750	81,800	17,524	17,876	84,750	84,800	18,364	18,716	87,750	87,800	19,204	19,556	90,750	90,800	20,044	20,468
81,800	81,850	17,538	17,890	84,800	84,850	18,378	18,730	87,800	87,850	19,218	19,570	90,800	90,850	20,058	20,485
81,850	81,900	17,552	17,904	84,850	84,900	18,392	18,744	87,850	87,900	19,232	19,584	90,850	90,900	20,072	20,501
81,900	81,950	17,566	17,918	84,900	84,950	18,406	18,758	87,900	87,950	19,246	19,598	90,900	90,950	20,086	20,518
81,950	82,000	17,580	17,932	84,950	85,000	18,420	18,772	87,950	88,000	19,260	19,612	90,950	91,000	20,100	20,534
82,000				85,000				88,000				91,000			
82,000	82,050	17,594	17,946	85,000	85,050	18,434	18,786	88,000	88,050	19,274	19,626	91,000	91,050	20,114	20,551
82,050	82,100	17,608	17,960	85,050	85,100	18,448	18,800	88,050	88,100	19,288	19,640	91,050	91,100	20,128	20,567
82,100	82,150	17,622	17,974	85,100	85,150	18,462	18,814	88,100	88,150	19,302	19,654	91,100	91,150	20,142	20,584
82,150	82,200	17,636	17,988	85,150	85,200	18,476	18,828	88,150	88,200	19,316	19,668	91,150	91,200	20,156	20,600
82,200	82,250	17,650	18,002	85,200	85,250	18,490	18,842	88,200	88,250	19,330	19,682	91,200	91,250	20,170	20,617
82,250	82,300	17,664	18,016	85,250	85,300	18,504	18,856	88,250	88,300	19,344	19,696	91,250	91,300	20,184	20,633
82,300	82,350	17,678	18,030	85,300	85,350	18,518	18,870	88,300	88,350	19,358	19,710	91,300	91,350	20,198	20,650
82,350	82,400	17,692	18,044	85,350	85,400	18,532	18,884	88,350	88,400	19,372	19,724	91,350	91,400	20,212	20,666
82,400	82,450	17,706	18,058	85,400	85,450	18,546	18,898	88,400	88,450	19,386	19,738	91,400	91,450	20,226	20,683
82,450	82,500	17,720	18,072	85,450	85,500	18,560	18,912	88,450	88,500	19,400	19,752	91,450	91,500	20,240	20,699
82,500	82,550	17,734	18,086	85,500	85,550	18,574	18,926	88,500	88,550	19,414	19,766	91,500	91,550	20,254	20,716
82,550	82,600	17,748	18,100	85,550	85,600	18,588	18,940	88,550	88,600	19,428	19,780	91,550	91,600	20,268	20,732
82,600	82,650	17,762	18,114	85,600	85,650	18,602	18,954	88,600	88,650	19,442	19,794	91,600	91,650	20,282	20,749
82,650	82,700	17,776	18,128	85,650	85,700	18,616	18,968	88,650	88,700	19,456	19,808	91,650	91,700	20,296	20,765
82,700	82,750	17,790	18,142	85,700	85,750	18,630	18,982	88,700	88,750	19,470	19,822	91,700	91,750	20,310	20,782
82,750	82,800	17,804	18,156	85,750	85,800	18,644	18,996	88,750	88,800	19,484	19,836	91,750	91,800	20,324	20,798
82,800	82,850	17,818	18,170	85,800	85,850	18,658	19,010	88,800	88,850	19,498	19,850	91,800	91,850	20,338	20,815
82,850	82,900	17,832	18,184	85,850	85,900	18,672	19,024	88,850	88,900	19,512	19,864	91,850	91,900	20,352	20,831
82,900	82,950	17,846	18,198	85,900	85,950	18,686	19,038	88,900	88,950	19,526	19,878	91,900	91,950	20,366	20,848
82,950	83,000	17,860	18,212	85,950	86,000	18,700	19,052	88,950	89,000	19,540	19,892	91,950	92,000	20,380	20,864
83,000				86,000				89,000				92,000			
83,000	83,050	17,874	18,226	86,000	86,050	18,714	19,066	89,000	89,050	19,554	19,906	92,000	92,050	20,394	20,881
83,050	83,100	17,888	18,240	86,050	86,100	18,728	19,080	89,050	89,100	19,568	19,920	92,050	92,100	20,408	20,897
83,100	83,150	17,902	18,254	86,100	86,150	18,742	19,094	89,100	89,150	19,582	19,934	92,100	92,150	20,422	20,914
83,150	83,200	17,916	18,268	86,150	86,200	18,756	19,108	89,150	89,200	19,596	19,948	92,150	92,200	20,436	20,930
83,200	83,250	17,930	18,282	86,200	86,250	18,770	19,122	89,200	89,250	19,610	19,962	92,200	92,250	20,450	20,947
83,250	83,300	17,944	18,296	86,250	86,300	18,784	19,136	89,250	89,300	19,624	19,976	92,250	92,300	20,464	20,963
83,300	83,350	17,958	18,310	86,300	86,350	18,798	19,150	89,300	89,350	19,638	19,990	92,300	92,350	20,478	20,980
83,350	83,400	17,972	18,324	86,350	86,400	18,812	19,164	89,350	89,400	19,652	20,006	92,350	92,400	20,492	20,996
83,400	83,450	17,986	18,338	86,400	86,450	18,826	19,178	89,400	89,450	19,666	20,023	92,400	92,450	20,506	21,013
83,450	83,500	18,000	18,352	86,450	86,500	18,840	19,192	89,450	89,500	19,680	20,039	92,450	92,500	20,520	21,029
83,500	83,550	18,014	18,366	86,500	86,550	18,854	19,206	89,500	89,550	19,694	20,056	92,500	92,550	20,534	21,046
83,550	83,600	18,028	18,380	86,550	86,600	18,868	19,220	89,550	89,600	19,708	20,072	92,550	92,600	20,548	21,062
83,600	83,650	18,042	18,394	86,600	86,650	18,882	19,234	89,600	89,650	19,722	20,089	92,600	92,650	20,562	21,079
83,650	83,700	18,056	18,408	86,650	86,700	18,896	19,248	89,650	89,700	19,736	20,105	92,650	92,700	20,576	21,095
83,700	83,750	18,070	18,422	86,700	86,750	18,910	19,262	89,700	89,750	19,750	20,122	92,700	92,750	20,590	21,112
83,750	83,800	18,084	18,436	86,750	86,800	18,924	19,276	89,750	89,800	19,764	20,138	92,750	92,800	20,604	21,128
83,800	83,850	18,098	18,450	86,800	86,850	18,938	19,290	89,800	89,850	19,778	20,155	92,800	92,850	20,618	21,145
83,850	83,900	18,112	18,464	86,850	86,900	18,952	19,304	89,850	89,900	19,792	20,171	92,850	92,900	20,632	21,161
83,900	83,950	18,126	18,478	86,900	86,950	18,966	19,318	89,900	89,950	19,806	20,188	92,900	92,950	20,646	21,178
83,950	84,000	18,140	18,492	86,950	87,000	18,980	19,332	89,950	90,000	19,820	20,204	92,950	93,000	20,660	21,194

Continued on next page

2004 Tax Table—Continued

If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—		If Form 1040NR-EZ, line 14, is—		And you are—	
At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately	At least	But less than	Single	Married filing separately
		Your tax is—				Your tax is—				Your tax is—	
93,000				96,000				99,000			
93,000	93,050	20,674	21,211	96,000	96,050	21,514	22,201	99,000	99,050	22,354	23,191
93,050	93,100	20,688	21,227	96,050	96,100	21,528	22,217	99,050	99,100	22,368	23,207
93,100	93,150	20,702	21,244	96,100	96,150	21,542	22,234	99,100	99,150	22,382	23,224
93,150	93,200	20,716	21,260	96,150	96,200	21,556	22,250	99,150	99,200	22,396	23,240
93,200	93,250	20,730	21,277	96,200	96,250	21,570	22,267	99,200	99,250	22,410	23,257
93,250	93,300	20,744	21,293	96,250	96,300	21,584	22,283	99,250	99,300	22,424	23,273
93,300	93,350	20,758	21,310	96,300	96,350	21,598	22,300	99,300	99,350	22,438	23,290
93,350	93,400	20,772	21,326	96,350	96,400	21,612	22,316	99,350	99,400	22,452	23,306
93,400	93,450	20,786	21,343	96,400	96,450	21,626	22,333	99,400	99,450	22,466	23,323
93,450	93,500	20,800	21,359	96,450	96,500	21,640	22,349	99,450	99,500	22,480	23,339
93,500	93,550	20,814	21,376	96,500	96,550	21,654	22,366	99,500	99,550	22,494	23,356
93,550	93,600	20,828	21,392	96,550	96,600	21,668	22,382	99,550	99,600	22,508	23,372
93,600	93,650	20,842	21,409	96,600	96,650	21,682	22,399	99,600	99,650	22,522	23,389
93,650	93,700	20,856	21,425	96,650	96,700	21,696	22,415	99,650	99,700	22,536	23,405
93,700	93,750	20,870	21,442	96,700	96,750	21,710	22,432	99,700	99,750	22,550	23,422
93,750	93,800	20,884	21,458	96,750	96,800	21,724	22,448	99,750	99,800	22,564	23,438
93,800	93,850	20,898	21,475	96,800	96,850	21,738	22,465	99,800	99,850	22,578	23,455
93,850	93,900	20,912	21,491	96,850	96,900	21,752	22,481	99,850	99,900	22,592	23,471
93,900	93,950	20,926	21,508	96,900	96,950	21,766	22,498	99,900	99,950	22,606	23,488
93,950	94,000	20,940	21,524	96,950	97,000	21,780	22,514	99,950	100,000	22,620	23,504
94,000				97,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over— use Form 1040NR</p> </div>			
94,000	94,050	20,954	21,541	97,000	97,050	21,794	22,531				
94,050	94,100	20,968	21,557	97,050	97,100	21,808	22,547				
94,100	94,150	20,982	21,574	97,100	97,150	21,822	22,564				
94,150	94,200	20,996	21,590	97,150	97,200	21,836	22,580				
94,200	94,250	21,010	21,607	97,200	97,250	21,850	22,597				
94,250	94,300	21,024	21,623	97,250	97,300	21,864	22,613				
94,300	94,350	21,038	21,640	97,300	97,350	21,878	22,630				
94,350	94,400	21,052	21,656	97,350	97,400	21,892	22,646				
94,400	94,450	21,066	21,673	97,400	97,450	21,906	22,663				
94,450	94,500	21,080	21,689	97,450	97,500	21,920	22,679				
94,500	94,550	21,094	21,706	97,500	97,550	21,934	22,696				
94,550	94,600	21,108	21,722	97,550	97,600	21,948	22,712				
94,600	94,650	21,122	21,739	97,600	97,650	21,962	22,729				
94,650	94,700	21,136	21,755	97,650	97,700	21,976	22,745				
94,700	94,750	21,150	21,772	97,700	97,750	21,990	22,762				
94,750	94,800	21,164	21,788	97,750	97,800	22,004	22,778				
94,800	94,850	21,178	21,805	97,800	97,850	22,018	22,795				
94,850	94,900	21,192	21,821	97,850	97,900	22,032	22,811				
94,900	94,950	21,206	21,838	97,900	97,950	22,046	22,828				
94,950	95,000	21,220	21,854	97,950	98,000	22,060	22,844				
95,000				98,000							
95,000	95,050	21,234	21,871	98,000	98,050	22,074	22,861				
95,050	95,100	21,248	21,887	98,050	98,100	22,088	22,877				
95,100	95,150	21,262	21,904	98,100	98,150	22,102	22,894				
95,150	95,200	21,276	21,920	98,150	98,200	22,116	22,910				
95,200	95,250	21,290	21,937	98,200	98,250	22,130	22,927				
95,250	95,300	21,304	21,953	98,250	98,300	22,144	22,943				
95,300	95,350	21,318	21,970	98,300	98,350	22,158	22,960				
95,350	95,400	21,332	21,986	98,350	98,400	22,172	22,976				
95,400	95,450	21,346	22,003	98,400	98,450	22,186	22,993				
95,450	95,500	21,360	22,019	98,450	98,500	22,200	23,009				
95,500	95,550	21,374	22,036	98,500	98,550	22,214	23,026				
95,550	95,600	21,388	22,052	98,550	98,600	22,228	23,042				
95,600	95,650	21,402	22,069	98,600	98,650	22,242	23,059				
95,650	95,700	21,416	22,085	98,650	98,700	22,256	23,075				
95,700	95,750	21,430	22,102	98,700	98,750	22,270	23,092				
95,750	95,800	21,444	22,118	98,750	98,800	22,284	23,108				
95,800	95,850	21,458	22,135	98,800	98,850	22,298	23,125				
95,850	95,900	21,472	22,151	98,850	98,900	22,312	23,141				
95,900	95,950	21,486	22,168	98,900	98,950	22,326	23,158				
95,950	96,000	21,500	22,184	98,950	99,000	22,340	23,174				